



**Revenue
Services**
Lesotho

**GUIDE ON PAYMENT OF
IMPORT VAT AT
MOSHOESHOE I
AIRPORT**

“Re Tjena Ka Uena”

Shopping in South Africa? Be Prepared to Pay Import VAT at Moshoeshoe I International Airport (MIA)

1. Claim Your VAT Refund Before Leaving South Africa

If you purchased goods in South Africa and are returning to Lesotho through **Moshoeshoe I International Airport (MIA)**, you should **claim your South African VAT refund before departing from OR Tambo International Airport**.

Tax invoices issued in South Africa are **no longer accepted at Moshoeshoe I International Airport** for VAT refund purposes. Travelers should therefore be prepared to **pay Lesotho Import VAT**, where applicable, upon arrival.

2. Customs Declaration Process at Moshoeshoe I International Airport

Upon arrival in Lesotho:

- 2.1 Proceed to Port Health for screening, then Immigration, before proceeding to the Customs desk** before leaving the arrivals area.
- 2.2 Present your passport** to the Customs officer.
- 2.3 Declare all goods** purchased or acquired outside Lesotho, including accompanied baggage.
- 2.4 Produce supporting documents**, such as purchase receipts or invoices, where required.
- 2.5 Customs will assess your goods** to determine whether Import VAT or any other taxes are payable.
- 2.6 Pay the applicable taxes** before leaving the Customs area.

3. VAT Payable on Goods from South Africa

- If you are a private shopper bringing goods from within **SACU**, **Import VAT is payable on goods valued at M250.00 or more**.
- Claim your South African VAT refund at **OR Tambo International Airport** before travelling to Lesotho.
- If VAT is payable in Lesotho, you will be required to pay it upon arrival at **Moshoeshoe I International Airport**.

4. Payment Options for Import VAT

If Import VAT is payable, payment can be made using:

- Cash
- Debit or credit card (POS).

Travelers are encouraged to ensure they have sufficient funds available before travelling.

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