



Import Customs Guide **LESOTHO**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Household goods and personal effects - Returning residents - Non-Diplomats	<ul style="list-style-type: none"> ▪ Copy of passport * ▪ Copy of work / residence permit. ▪ Documents to be completed **: <ul style="list-style-type: none"> ▪ C/E MISC 1 document ▪ Letter of value – second hand value for Customs purposes ▪ Clearing Instructions. 	<ul style="list-style-type: none"> ▪ Used household goods & personal effects imported duty & tax free, if owned by client for more than one year. ▪ ** Client must be present in Lesotho at least 2 weeks before arrival of consignment. ▪ ** Documents to be signed and stamped by client's employer in Lesotho. 	<ul style="list-style-type: none"> ▪ * Following documents must be forwarded via e-mail at least 2 weeks before consignment arrives in Lesotho: <ul style="list-style-type: none"> ▪ Commercial Invoice ▪ Copy of client passport ▪ Complete contact details of client in Lesotho ▪ Failure to comply with the above will result in demurrage, container detention and storage charges. ▪ Import customs clearing finalized +/- 7 working days after submission of completed, signed and stamped documents to Lesotho Revenue Authority.
Household goods and personal effects - Diplomats - NGO's	<ul style="list-style-type: none"> ▪ Copy of passport. * ▪ Documents to be completed and submitted to Diplomatic Mission: ** <ul style="list-style-type: none"> ▪ C/E MISC 6 – Diplomatic Missions ▪ C/E MISC 3 – NGO's ▪ Letter of value – second hand value for Customs purposes ▪ Clearing Instructions. 	<ul style="list-style-type: none"> ▪ ** Presence of Diplomatic Officials not required in Lesotho. ▪ ** Documents to be signed and stamped by Head of Mission in Lesotho. 	

GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Motor vehicles - Returning residents - Non-Diplomats	<ul style="list-style-type: none"> Vehicle registration certificate Copy of passport * Copy of work / residence permit. Documents to be completed **: <ul style="list-style-type: none"> C/E MISC 1 document Letter of value – second hand value for Customs purposes Clearing Instructions. 	<ul style="list-style-type: none"> Used motor vehicle imported duty & tax free if owned by client for more than one year. ** Client must be present in Lesotho at least 2 weeks before arrival of vehicle. ** Documents to be signed and stamped by client's employer in Lesotho. ** Import customs duties & taxes will be charged on import of second vehicle. 	
Motor vehicles - Diplomats - NGO's	<ul style="list-style-type: none"> Vehicle registration certificate Copy of passport. * Documents to be completed and submitted to Diplomatic Mission **: <ul style="list-style-type: none"> C/E MISC 6 – Diplomatic Missions C/E MISC 3 – NGO's Letter of value – second hand value for Customs purposes Clearing Instructions. 	<ul style="list-style-type: none"> New / used vehicles imported duty- and tax-free for Diplomatic Officials. ** Presence of Diplomatic Officials not required in Lesotho. ** Documents to be signed and stamped by Head of Mission in Lesotho. 	
Commercial Cargo	<ul style="list-style-type: none"> Commercial Invoice. * 	<ul style="list-style-type: none"> Commercial goods imported duty- and tax-free for Diplomatic Missions. Import customs duties & taxes will be charged to Non-Diplomatic clients. 	
Prohibited Items		<ul style="list-style-type: none"> Narcotics, firearms and ammunition Spirits and alcohol Flick knives, swords, assegais and other dangerous weapons Indecent and obscene books, CD's, DVD's and other objectionable articles. 	



The FIDI Global Alliance

Tel.: +32 2 426 51 60

Email: fidi@fidi.org

www.fidi.org