

METHODS OF PAYMENT AT THE PORTS OF ENTRY

1. VALID TAX INVOICE
2. DEFERRED PAYMENT
3. CASH PAYMENT
 - 3.1 CASH NOT EXCEEDING M20,000;
 - 3.2 BANK GUARANTEED CHEQUES;
 - 3.3 ELECTRONIC FUNDS TRANSFER-EFT (MUST have the Declaration reference number);
 - 3.4 POINT OF SALE (POS/Speed point)

LRA BANKING DETAILS

NEDBANK VAT ACCOUNT

ACCOUNT NAME: LRA VAT CURRENT ACCOUNT
ACCOUNT NUMBER: 021000060442
ACCOUNT TYPE: CURRENT ACCOUNT
BRANCH CODE: 390161

STANDARD LESOTHO BANK VAT ACCOUNT

ACCOUNT NAME: LRA VAT ACCOUNT
ACCOUNT NUMBER: 0140071150301
ACCOUNT TYPE: CURRENT ACCOUNT
BRANCH CODE: 062067

FIRST NATIONAL BANK VAT ACCOUNT

ACCOUNT NAME: LRA VAT ACCOUNT
ACCOUNT NUMBER: 62235684083
ACCOUNT TYPE: CURRENT ACCOUNT
BRANCH CODE: 280261

NEDBANK SACU(CUSTOMS DUTIES) ACCOUNT

ACCOUNT NAME: LRA SACU CURRENT ACCOUNT
ACCOUNT NUMBER: 021000025469
ACCOUNT TYPE: CURRENT ACCOUNT
BRANCH CODE: 390161



DECLARE, PAY AND PROCEED TO BORDER



LRA HAS AUTOMATED CUSTOMS PROCEDURES AT ALL COMMERCIAL PORTS OF ENTRY:

Maseru Bridge, Maseru Station, Maputsoe
Bridge, Caledonspoort, Van Rooyen's
Gate, Qacha's Nek and Moshoeshoe I
International Airport

VALID TAX INVOICE REQUIREMENTS

An original tax invoice should have the following normal/usual requirements:

- Be a Tax Invoice from a VAT registered South African vendor
- Bear the words "Tax/VAT Invoice"
- Be an original
- Bear a South African VAT Registration number with 10 digits starting with 4 only
- Have a unique invoice number
- Bear the tax invoice date
- Standard rate of VAT charged must be shown (e.g. 14%/amount equivalent to 14%)
- Tax invoice is valid for 90 days from the date of purchase

Additional requirements for invoice whose values are M5,000.00 or above on commodities imported from South Africa are:

- The name of importer/buyer
- Address of the importer/buyer
- The name/stamp of the exporter/supplier

Note 1 : This does not apply to commercial traders alone but to private shoppers as well.

Note 2: Valid Tax Invoice apply as a mode of payment only on indirect supplies from South Africa

NEW CUSTOMS PROCEDURES FOR COMMERCIAL TRADERS AND CLEARING AGENTS

- Goods ready to import or export
- Send documents to Clearing Agents
- Clearing Agent captures declarations and produce Assessment Notice
- Importer makes payment
- Customs works on the declaration and produce Proceed to Border (P2B)
- Now trader can move goods to the border
- Trader reports arrival of goods at Customs Lesotho
- Customs may conduct inspection of goods
- Customs issues Exit Note
- Goods exit Customs controlled area

NB: In a case where the system is unable to print an Exit Note a Release Order will be issued instead

But the declarant still has to come back for the Exit Note to complete the declaration process

INFORMATION FOR PRIVATE SHOPPERS IMPORTING GOODS INTO LESOTHO

If the amount of goods is less than M20,000.00 and the Tax invoice is correct:

- Complete the South African declaration process & obtain proof of export
- Complete the VAT refund form
- Attach a valid Tax Invoice
- Submit the package to the Customs Inspector at the border

If the amount of goods or services is M20,000.00 and above:

- Lodge the declaration through the ASYCUDA World System
- Make payments based on the Assessment Notice
- Submit the Road Manifest to Customs Inspector

Upon arrival on the Lesotho side:

- Importer reports arrival of goods at Customs Lesotho
- Customs may conduct inspection of goods
- Customs issues Exit Note
- Goods exit Customs controlled area