

Lesotho Revenue Authority



Forms for Advance Rulings on Classification and Rules of Origin



Physical Address Lesotho Revenue Authority Tel: +266 22313796
 Finance House P.O. Box 1085 Fax: +266 22312091
 High Court Road Maseru 100 Website: www.lra.org.ls
 Lesotho, Southern Africa

Serving You, Serving the Nation
 Re Sebeletsa Uena, Re Sebeletsa Sechaba

LRA-C100 ADVANCE RULINGS APPLICATION FORM IN RESPECT OF CUSTOMS TARIFF CLASSIFICATION

<p>1. Applicant (Names & Contacts)</p>	<p>For Official Use:</p> <p>Receive Date:</p> <p>Serial #</p>
<p>2. Applicant's Capacity (Importer, exporter, producer, and the agent) (name, address) (if known)</p>	
<p>3. Have you ever requested for similar advance rulings before? If yes, please give details.</p>	
<p>4. Are you aware of existing similar advance rulings? If yes please explain.</p>	
<p>5. Product Commercial or Common Name:</p>	
<p>6. Extensive description of product features as per observation & any preliminary tests</p>	<ul style="list-style-type: none"> • What is the product? • What is it made up of? • What is it used for? • In what form will it be imported?
<p>7. Country of Export/ Import (delete where inapplicable):</p>	
<p>8. Tentative Country of Origin:</p>	
<p>9. What is being requested (e.g. tariff classification or rate of duty etc.):</p> <ul style="list-style-type: none"> • Envisaged tariff Code: • Reasons for that tariff code: 	

<p>I declare that all information provided on this form and any attachments is true, accurate and complete to the best of my knowledge and belief.</p> <p>Designation:</p> <p>Signature:</p> <p>Date:</p> <p>Place:</p>	<p>Attachments Submitted:</p> <ul style="list-style-type: none"> ▪ Brochure (Y/N)? ▪ Pictures Y/N? ▪ Samples (Y/N)? ▪ Other (<i>specify</i>) <p>NB: Samples may not be returned</p>
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Notes on the Completion of the Application Form

Box 1. Applicant (name and address)

For the purpose of an advance ruling, an applicant means a person who has applied to the LRA for an advance ruling.

Box 2. Importer, exporter, producer, and the agent (name, address) (if known)

Name and address of importer, exporter, producer, and the agent, if applicable, should be provided.

Box 3. Legal framework (preferential/non-preferential)

Applicant should state whether the advance ruling required is for preferential or non-preferential purposes. If an advance ruling is required for preferential origin purposes, applicant should indicate which regime applies.

Box 4. Description of Goods

A description of the goods in question should be sufficiently detailed to enable the goods to be identified (and classified in the Customs tariff nomenclature). Also, detailed information about the composition of the goods and the methods used to determine their composition should be provided.

Box 5. Tariff Classification of Goods

The full commodity code for the goods concerned should be provided.

Box 6. Description of Materials used in manufacture

A detailed description of the goods should be provided. Using the columns and headings provided, applicant should list all the materials/components/parts used in manufacture, together with their country of origin, tariff heading, and value.

Box 7. Rule considered to be satisfied

The preferential or non-preferential origin rule which is considered to be appropriate to the product concerned should be explained. In addition, applicant should explain how that rule has been met in the country of manufacture/origin by providing a full and detailed description of all stages of any manufacturing process.

Box 8. Country of Origin envisaged by applicant

The applicant is invited to express a view as to the country of origin envisaged.

Box 9. Enclosures being submitted to assist with determining the origin of the goods
Any samples, photographs, plans, catalogues or other documents available relative to the composition of the goods or their constituent materials which may illustrate the working or manufacturing process which those materials have undergone should be attached as annexes, if necessary.

Box 10. Commercial designation and additional information
Any information which applicant wishes to be treated as confidential including the trademark and model number of the goods should be indicated.

Box 11. Have you previously applied for an advance ruling for identical or similar goods?
An indication as to whether the applicant has previously applied for advance ruling for identical or similar goods should be given here. Details with regard to that application should also be included.

Box 12. Are you aware of the existence of an advance ruling for identical or similar goods?
Any knowledge on the part of the applicant of the existence of earlier advance ruling in respect of goods of the same kind should be indicated, quoting references.

Box 13. Are the goods subject to origin verification process or any instance of review or appeal before any governmental agency, appellate tribunal or court?
The applicant should inform the LRA, if the goods are subject to origin verification or any instance of review or appeal before any governmental agency, appellate tribunal or court.



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					Date of receipt:				
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2. Applicant's capacity (Importer, exporter, producer, and the agent) (name, address) (if known)									
3. Legal framework (preferential/non-preferential)									
4. Description of Goods					5. Tariff Classification of Goods				
6. Description of materials used in manufacture					7. Rule considered to be satisfied				
Materials	HS	Origin	Value	other					
8. Country of Origin envisaged by applicant Country of Origin									
Country of export (where different):					Country of import:				
9. Enclosures being submitted to assist with determining the origin of the goods									
Samples <input type="checkbox"/> Photographs <input type="checkbox"/> Plans <input type="checkbox"/> Catalogues <input type="checkbox"/> Other <input type="checkbox"/>									
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I declare that all information and statements on this form and any attachment is true, accurate and complete to the best of my knowledge and belief.									
Applicant's Signature:									
Date:									
Telephone:			Fax:			E-Mail Address:			

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