

## 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: RSL VAT CURRENT ACCOUNT  
ACCOUNT NUMBER: 021000060442  
ACCOUNT TYPE: CURRENT ACCOUNT  
BRANCH CODE: 390161

### STANDARD LESOTHO BANK VAT ACCOUNT

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

### FIRST NATIONAL BANK VAT ACCOUNT

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

### NEDBANK SACU(CUSTOMS DUTIES) ACCOUNT

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



**Revenue  
Services  
Lesotho**

## DECLARE, PAY AND PROCEED TO BORDER



## RSL 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