Revenue Services Lesotho

FAQ

FAQs – Tariff Specification Codes

"Rea Aha"

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Q: What is a Tariff Specification Code (TSC)?

A: A TSC is a four digit, alphanumeric code located at the end of the tariff commodity code box 33 of the single administrative form (SAD)

Q: What is the purpose of a Tariff Specification Code?

A: To control and enhance the identification of different brands of products, their commercial description, import packaging types and other specifications that identify the product when imported into Lesotho

Q: What is the difference between a tariff specification code and a tariff commodity code?

A: A tariff commodity code is a standard classification of products as documented in the national tariff book whilst a tariff specification code identifies products according to their brands, their commercial description, package types and other specifications

Q: How many products have Tariff Specification Codes in ASYCUDA?

A: There are currently 9 products with TSCs, however, more products have been identified and the number is set to increase quarterly

Q: Which are those products?

 A: Cooking oil, Rice, Pilchards, roofing sheets, roofing timber, reinforcing bars, worn clothing, worn overcoats, Baby powdered milk (Instant formula)

Q: How does a declarant know when to capture a TSC in ASYCUDA?

 A: when a commodity code under field no. 33 of the SAD is captured, the system would demand input of a Tariff Specification Code for those selected HS codes. The declarant would then select the appropriate TSC of the product from the drop-down menu on the TSC field

Q: What is the relevance of Supplementary units when filling in the SAD form?

A: Supplementary units must be filled when the tariff item being declared requires quantities to be recorded other than net mass, for example: litres, number, square metres, cubic metres etc depending on the unit of measurement required for each item