

## Customs Guidelines on Temporary Importation of goods into Lesotho

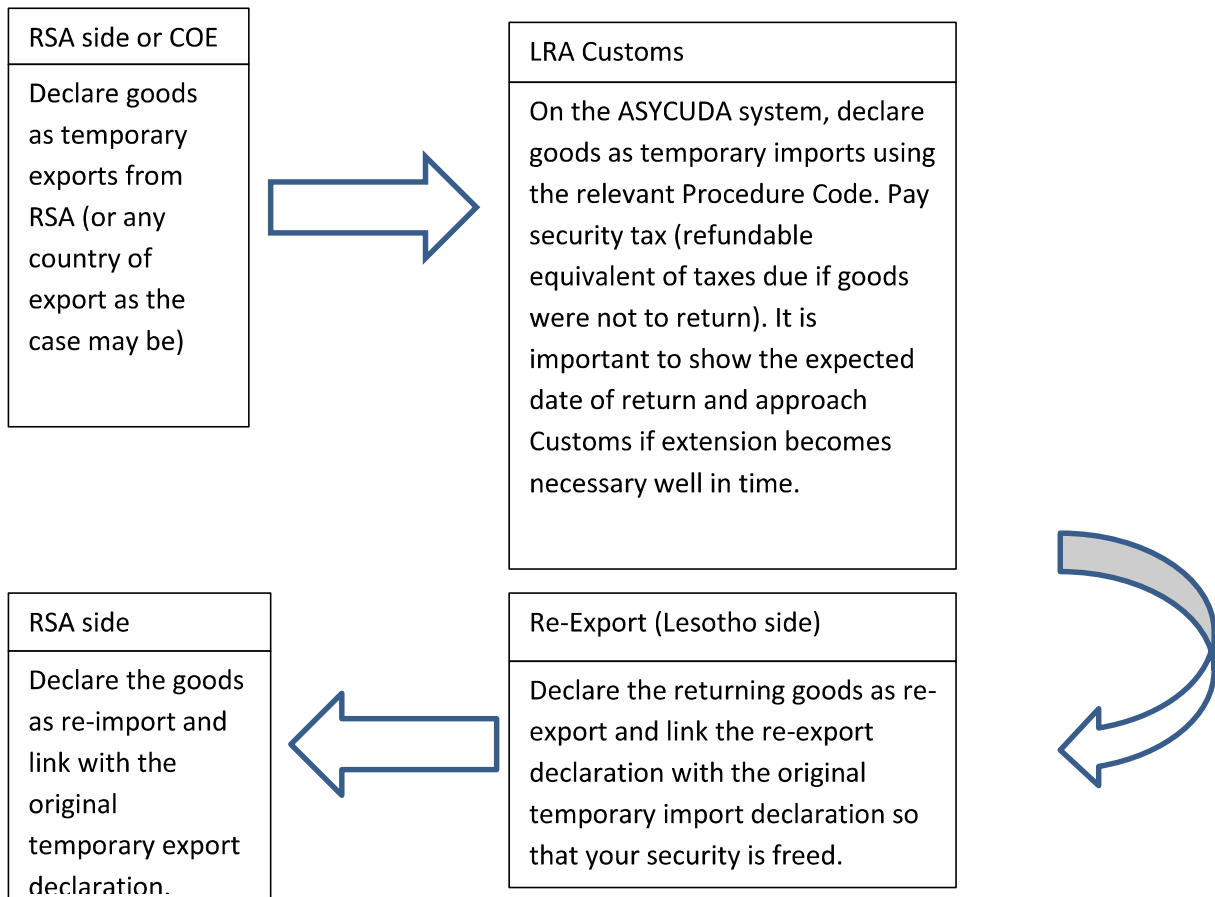
The following paragraphs outline processes and steps that must be followed when goods are temporarily imported into Lesotho. Goods may be imported temporarily for various purposes and it is the purpose that determines what procedure and procedure code is applied<sup>i</sup>.

The following are some of the common purposes with their procedure codes for importing goods temporarily into Lesotho.

Procedure Code	Procedure purpose or description
5100	Temporary Import for return in the same state
5200	Temporary Import for Inward Processing
5300	Temporary Import of samples and advertising material
5400	Temporary import for exhibition or entertainment
5500	Temporary Import for renovation or repair
5600	Temporary import of motor vehicles
5700	Temporary Import for an approved project
5800	Temporary import of aircraft parts and tools

### 1. **Procedure Code 5100:** Temporary Import for return in the same state

The following process applies





Claim your refund

With proof of re-export from Lesotho and proof of re-import into RSA you may now approach LRA Customs for the security refund.

2. **Procedure Code 5200:** Temporary Import for Inward Processing  
The process is the same as in 1 above except that upon re-importation into RSA the value added as a result of processing has to be declared and may be taxed.
3. **Procedure Code 5300:** Temporary Import of samples and advertising material  
The process is the same as in 1 above
4. **Procedure Code 5400:** Temporary import for exhibition or entertainment  
The process is the same as in 1 above except that the cost paid or to be paid by the importer for entertainment as evidenced by written contract services has to be declared and taxed as imported service in Lesotho.
5. **Procedure Code 5500:** Temporary Import for renovation or repair  
The procedure is the same as in 1 above except that the cost of the repair has to be declared and may be taxed in RSA.
6. **Procedure Code 5600:** Temporary import of motor vehicles  
Applying to all foreign registered motor vehicles, the process is the same as in 1 above.
7. **Procedure Code 5700:** Temporary Import for an approved project  
The process is the same as in 1 above except that specific documentary evidence of the project should be attached.
8. **Procedure Code 5800:** Temporary import of aircraft parts and tools  
Applying to foreign registered aircrafts, the procedure is the same as in 1 above.

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<sup>i</sup> NB: For a more detailed explanation please contact LRA offices.