

NOTE

1. Act No. 9 of 1993
 2. L.N. No. 27 of 2013
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LEGAL NOTICE NO. 73 OF 2015

Customs and Excise (Appointment of Place of Entry) Notice, 2015

Pursuant to regulation 2A of the Customs and Excise Regulations 1948¹, I,

DR. 'MAMPHONO KHAKETLA

Minister responsible for finance, appoint Maseru Border Post as a place of entry where a bill of entry is to be made electronically –

(1) Where a person is importing or exporting goods under the Income Tax Act and the bill of entry shall be –

- (a) accessed through the access code issued by the Commissioner General and
- (b) presented to the Commissioner General electronically.

(2) Where a person is importing or exporting goods for commercial purposes.

DATED:

**DR. 'MAMPHONO KHAKETLA
MINISTER OF FINANCE**

NOTE

1. L.N. No. 106 of 1984 as amended by L.N. No. 53 of 2014