

LESOTHO

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026

Household Goods and Personal effects Expatriates Non – Diplomatic

Documents Required

- Copy of passport
- Valid work permit
- Residence permit
- Letter of employer stating that the client is starting a new contract in Lesotho on an official letterhead, signed and stamped.
- Letter of value (customs/second hand value)

Customs Prescriptions

- Client details will be captured on (LNSW) Lesotho National Single Window to create a profile.
- AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate.

Remarks

- Used household goods & personal effects are eligible for duty/tax free import into the Country, provided these have been in the owner's possession for at least 6 months (or else import duty/taxes will be levied).
- Client must arrive at least 2 – 3 weeks before the shipment arrives to allow enough time to obtain relevant documents.

Household Goods and Personal effects Diplomats NGO`s

Documents Required

- Copy of passport
- Letter from the Diplomatic Mission stating the Diplomat is starting a new contract in Lesotho on an official letterhead, signed and stamped.
- Letter of value (customs/second hand value).

Customs Prescriptions

- Client details will be captured on (LNSW) Lesotho National Single Window to create a profile.
- AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate

Remarks

- Presence of Diplomatic Officials not required in Lesotho.

Household Goods and Personal effects Returning Lesotho citizens (non – Diplomatic)

Documents Required

- Copy of passport
- Work VISA from origin Country
- Letter from employer stating the client is starting a new contract in Lesotho on an official letterhead, signed and stamped.
- Letter of value (customs/second hand value)

Customs Prescriptions

- Client details will be captured on (LNSW) Lesotho National Single Window to create a profile.
- AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate

Remarks

- Used household goods & personal effects are eligible for duty/tax free import into the Country, if these have been in the owner's possession for at least 6 months (or else import duty/taxes will be levied).
- Client must arrive at least 2 – 3 weeks before the shipment arrives to allow enough time to obtain relevant documents.

Household goods and Personal effects Returning Lesotho Diplomats

Documents Required

- Copy of passport
- Letter from the local Lesotho Ministry of Foreign Affairs stating the Diplomat's return to Lesotho from origin Embassy of Lesotho on an official letterhead, signed and stamped.
- Letter of value (customs/second hand value)

Customs Prescriptions

- Client details will be captured on (LNSW) Lesotho National Single Window to create a profile.
- AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate

Remarks

- Used household goods & personal effects are eligible for duty/tax free import into the Country, provided these have been in the owner's possession for at least 6 months (or else import duty/taxes will be levied).
- Client must arrive at least 2 – 3 weeks before the shipment arrives to allow enough time to obtain relevant documents.

Commercial Cargo

Documents Required

- Commercial Invoice.
- Packing list.

Remarks

- Subject to import duties/taxes.
- Commercial cargo for Diplomatic Missions is exempted from import duties/taxes.

Prohibited Items

Customs Prescriptions

- Narcotic drugs.

- Alcohol and tobacco.
- Flick knives, swords, assegais, and other dangerous weapons
- Indecent and obscene books, CD's, DVD's and other objectionable articles.
- Plants of any kind.

Remarks

- Import Levy applicable on:
- Alcohol = 15%
- Tabacco = 30%
- Irrespective of client's status.

Additional Information

Remarks

- Shipment clearance / Timeframe:
- Sea shipments = 8 to 10 working days
- Air shipments = 5 to 7 working days
- Provided all required documents has been submitted at least 10-15 days before shipment's arrival to enable completion of pre-clearance.