

Lesotho

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

For Returning Residents / Non-Diplomats

- Copy of passport
- Copy of work permit or residence permit
- C/E MISC 1 document (customs form, obtained from the Lesotho Revenue Authority or destination agent)
- Letter of value (secondhand value for customs purposes)
- Clearing instructions
- Original bill of lading (OBL) or air waybill (AWB)
- Packing list / inventory

For Diplomats and NGOs

- Copy of passport
- C/E MISC 6 (Diplomatic Missions) or C/E MISC 3 (NGOs)
- Letter of value (secondhand value for customs purposes)
- Clearing instructions

Specific Information

Owner presence required: The client must be present in Lesotho at least 2 weeks before the arrival of the consignment. This is a strict requirement. Diplomatic officials are exempt from the presence requirement.

Employer endorsement: All documents must be signed and stamped by the client's employer in Lesotho. For diplomats and NGO staff, documents must be signed and stamped by the Head of Mission in Lesotho.

Customs inspection: All shipments are subject to customs inspection.

Goods without serial numbers: Must be declared at customs for approval before entry into the country.

SACU context: Lesotho is a member of the Southern African Customs Union (SACU) along with South Africa, Botswana, Namibia, and Eswatini. All sea freight transits through South African ports (typically Durban), as Lesotho is landlocked and entirely surrounded by South Africa. Goods cleared through any SACU member do not require additional customs duties in Lesotho, but Lesotho's own customs documentation (C/E MISC 1 or C/E MISC 6) is still required for household goods import clearance.

Import customs clearing timeline: Approximately 7 working days after submission of completed, signed, and stamped documents to the Lesotho Revenue Authority.

ISPM 15 (wood packaging): All wood packaging materials must comply with ISPM 15 standards (heat treated or fumigated, with the IPPC stamp).

Document submission deadline: All documents should be forwarded to the destination agent at least 2 weeks before the consignment arrives in Lesotho. Failure to comply will result in demurrage, container detention, and storage charges.

Duties & Taxes

Duty-free conditions: Used household goods and personal effects are imported duty- and tax-free if owned by the client for more than one year. This applies to both returning residents and foreign citizens with valid work/residence permits.

Prohibited & Restricted Items

Prohibited Items

- Illegal drugs and narcotics
- Weapons, explosives, and ammunition
- Flick knives, swords, assegais, and other dangerous weapons
- Pornographic material
- Blasphemous materials
- Dairy and meat products
- Counterfeit money and goods
- Gambling machines
- Spirits and alcohol (classification varies by source, listed as either prohibited or subject to restricted allowances; the discrepancy may relate to alcohol within household goods shipments vs. traveller's baggage -- confirm with destination agent)

Restricted / Dutiable Items

Duty-free allowances for personal imports (traveller's baggage):

- 400 cigarettes
- 50 cigars
- 250 grams of tobacco
- 2 litres of wine
- 1 litre of other alcoholic beverages
- 50 ml of perfume
- 250 ml toiletries
- Other legal gifts up to LSL 500

Important: South African nationals are banned from importing any alcohol into Lesotho. Given the close economic relationship between the two countries and the large number of Basotho who reside in South Africa, this is a practical restriction that should be confirmed with the destination agent.

Livestock, seeds, bulbs, plants, and trees: May not be imported without payment of customs and sales duty and are subject to quarantine restrictions.

Goods with serial numbers: Must be declared at the customs department before being granted admission into the country.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air and sea shipments.

Routing: Lesotho is landlocked, entirely surrounded by South Africa. All sea freight enters through South African ports (typically Durban or Cape Town) and is transported overland to Lesotho. Air freight arrives at Moshoeshoe I International Airport (MSU) in Maseru.

Document lead time: All documents must be forwarded to the destination agent at least 2

weeks before the consignment arrives in Lesotho. Required documents include the commercial invoice, copy of client passport, and complete contact details of the client in Lesotho.

Failure to provide documents on time will result in demurrage, container detention, and storage charges.

Customs clearance timeline: Approximately 7 working days after submission of completed, signed, and stamped documents to the Lesotho Revenue Authority.

Currency: Lesotho loti (LSL), pegged 1:1 to the South African rand (ZAR). Both currencies are accepted throughout Lesotho.

Language: English and Sesotho are the official languages. Documentation in English is acceptable.