

# Lesotho



Source: WCO/Lesotho Revenue Authority

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<b>1. Measures aiming to Facilitate the Cross-border Movement of Relief and Essential Supplies</b>
<p>1.1. Prioritised and expedited clearance of Relief and Essential supplies.</p> <p>1.2. No import VAT &amp; Customs Duty is charged on Relief and Essential supplies intended for COVID-19 relief.</p> <p>1.3. Deferred inspection of goods at the ports in order to facilitate the cross border movement.</p> <p>1.4. Prioritised post clearance audit and inspection instead of at the ports inspections.</p> <p>1.5. Programmed ASYCUDA risk management to route Relief Supplies to green lane.</p>
<b>2. Measures aiming at Supporting the Economy and Sustaining Supply Chain Continuity</b>

**Remarks from the International Road Transport Union**  
Forthcoming

2.1. Tax relief measures issued by government for deferring payment of certain taxes up to 6 months.

2.2. Continue to provide online services such as registration and application and issuance of Tax Clearance Certificate.

2.3. Suspension of audits and investigations until post lockdown.

2.4. Refunds: Applications for refunds be made through use of email and refund payments will be expedited to enable the business community to get quick access to cash inflows while verifications by LRA will be made at a later date.

2.5. Additional Taxes, Penalty fees and Storage fees Waiver: Additional Taxes, Penalty fees and Storage fees accrued as a consequence of unavoidable effects of the lockdown are waived.

2.6. Payments: Payment of import VAT and customs duties will be made at the banks.

2.7. Import VAT Credit Facility: clients under the deferment facility continue to import beyond their accounts limits declare as such, provided their accounts were not in arrears at the time of national lockdown.

2.8. Importers whose credit facility will have expire during the lockdown will be allowed to use the same facility until after lockdown for issuance of new facility letters.

2.7 Communication: All possible communication channels will be used to continuously communicate necessary messages with clients during the lockdown.

### **3. Measures aiming at Protecting Customs administrations' Staff**

3.1. Health and Safety Consultant was engaged to provide training of staff on COVID- 19 safety and personal protection measures.

3.2. Procurement of PPE for staff and recruiting health officials to be at the ports in addition to Port Health officials.

3.3. Reduction on the numbers of deployed LRA staff during covid19 by making them work from home.

3.4. Maintaining of social distancing en route to work and at the office.

3.3. Wearing of masks & gloves by staff while on duty, use of sanitisers on documents handled, sanitiser dispensers deployed at the entry/exit points for use by staff and public coming for border services.

#### **4. Measures aiming at Protecting Society**

4.1. National lockdown that was announced with restricted movement.

4.2. Covid-19 awareness campaigns and media adverts by Ministry of Health.

4.3. Online services provided by LRA during the lockdown.

4.4. Recruiting of additional Health Officials to reinforce the ports and to perform screening functions at all other LRA Service Centres to the public.

4.5. Participation in the National Emergency Command Centre in response to COVID- 19.

#### **5. Other Measures.**

5.1. Operating hours reduced.

5.2. Online meetings to enforce the social distancing and reduce infection rate.

5.3. Streamlining of port health screening services by closing non-commercial ports in response to limited resources.

