



18 October 2013

(13-5735)

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Committee on Customs Valuation

Original: English

**NOTIFICATIONS UNDER ARTICLE 22.2 OF THE AGREEMENT
ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

LESOTHO

The following submission, dated 27 September 2013, is being circulated at the request of the Delegation of the Kingdom of Lesotho.

The Permanent Mission of the Kingdom of Lesotho to the United Nations Office in Geneva, World Trade Organization and Other International Organisations in Switzerland presents its compliments to the World Trade Organization and, has the honour to submit notifications under different Agreements for 2013:

- i. Notification under Agreement on the implementation of Article VII of the GATT 1994- Customs Valuation;
- ii. Notifications under the Agreement of Agriculture Articles 10 and 18.3.

The Permanent Mission of the Government of the Kingdom of Lesotho to the United Nations Office in Geneva, World Trade Organization and other International Organisations in Switzerland avails itself of this opportunity to renew to the World Trade Organization the assurances of its highest consideration.

**LESOTHO NOTIFICATION UNDER AGREEMENT ON THE IMPLEMENTATION OF ARTICLE VII OF THE GATT 1994
(CUSTOMS VALUATION)**

Requirement	Conformity	Laws and Regulations in Support	Procedure
Agreement on implementation of Article VII of the GATT 1994 Articles 20.1, 22.1 and document G/VAL/5	Lesotho through Lesotho Revenue Authority, Customs and Excise conforms and complies with the requirements of Agreement on implementation of Article VII of the GATT 1994.	Customs and Excise Act 1982 (Ch. IX Sec. 68) (1983 Amendments) and Customs and Excise Regulations, 1984 (Ch. IX Sec. 52)	Of the 6 methods under Article VII of the GATT 1994, the majority of imports into the country that CV methods are applied on would be "the transaction value method"
			<p>Article 1 > 98% of imports are valued under Article 1</p> <p>Article 8 > is used to effect adjustments to the price paid or payable in reference to Article 1</p> <p>Articles 2 and 3 > 2% of imported goods would be valued under these methods.</p> <p>Articles 5, 6, and 7, are hardly ever used but would obviously be used when need arise.</p>

LEGAL NOTICE NO. 30 OF 2012

Customs and Excise (Amendment) Regulations, 2012

Pursuant to section 123(1)(e) of the Customs and Excise Act, 1982¹, I,

TIMOTHY THAHANE

Minister responsible for finance and development planning make the following regulations:

Citation and commencement

1. These regulations may be cited as the Customs and Excise (Amendment) Regulation, 2012 and shall come into operation on the date of publication in the Gazette.

Amendment of regulation 38

2. Regulation 38 of the Customs and Excise Regulations of 1984² is deleted and substituted with the following:

"Rent payable at the state warehouse

38. The amount of rent payable for goods kept in a state warehouse shall be calculated per kilogram or less than a kilogram per day or less than a day as follows:

- (a) for goods imported by an individual, rent shall be M1.00;
- (b) for uncleared goods landed at a place not consigned to:
 - (i) with up to 14 days from the date of importation shall be M10.00;
 - (ii) with up to 14 days to date of removal shall be M33.00;
- (c) for uncleared goods delivered in terms of section 94 of the Customs and Excise Act (in this Act referred to as the principal law):
 - (i) with up to 90 days shall be M10.00;
 - (ii) to date of removal shall be M33.00;
- (d) for uncleared goods sold in terms of section 44(3) of the principal law from first day to removal date shall be M10.00;
- (e) for uncleared goods under any other circumstance from first day to removal date shall be M10.00;
- (f) for cleared goods landed at a place which they were not consigned to:
 - (i) with up to 14 days from the date of importation shall be M10.00;
 - (ii) with more than 14 days to date of removal shall be M33.00;
- (g) for cleared goods not subject to any customs laws or procedures:
 - (i) with up to 14 days from the date of importation shall be M10.00;
 - (ii) with more than 14 days to date of removal shall be M33.00;
- (h) for cleared goods not subject to any customs laws or procedures with up to 14 days shall be M10.00;
- (i) for cleared goods not subject to any customs laws or procedures:
 - (i) with more than 14 days to 28 days shall be M22.00;

- (ii) with more than 28 days to removal date shall be M33.00; and
- (m) for cleared goods under any other circumstances from the first day to removal date shall be M10.00."

DATED:

**TIMOTHY THAHANE
MINISTER OF FINANCE AND DEVELOPMENT PLANNING**

NOTE

- 1. Act No. 10 of 1982 as amended
- 2. L.N. No. 126 of 1984
