WORLD TRADE ORGANIZATION

TFAD Trade Facilitation Agreement Database

# Lesotho

**Ratified Agreement:** Yes

**Ratification Date:** 2016-01-04

| Implementation Notifications (Categories A, B, C) | | | Due date | Status |
|---|---|---|---|---|
| Notified all category ABC designations | | | by 22 February 2018 | Yes |
| A - 11.8% | B - 24.4% | C - 63.9% | **Not yet notified** - 0.0% | |
| Notified indicative dates in Category B | | | by 22 February 2018 | Yes |
| Notified definitive dates in Category B | | | by 22 February 2020 | Yes |
| Notified indicative dates in Category C | | | by 22 February 2021 | Yes |
| Notified definitive dates in Category C | | | by 22 August 2022 | Yes |
| Notified Technical Assistance requirements | | | by 22 February 2019 | Yes |
| Notified arrangements on the provision of technical assistance support | | | by 22 February 2021 | Yes |
| Notified progress in the provision of technical assistance support | | | by 22 August 2022 | Yes |

| Transparency notifications | | | |
|---|---|---|---|
| Notified Art. 1.4 | Category B | Definitive implementation date 31 December 2022 | Yes |
| Notified Art. 10.4.3 | Category C | Definitive implementation date 31 December 2035 | No |
| Notified Art. 10.6.2 | Category A | Definitive implementation date 22 February 2018 | Yes |
| Notified Art. 12.2 | Category C | Definitive implementation date 31 December 2027 | No |

## Information on Assistance and Capacity Building

| | |
|---|---|
| Notified Art. 22.3 | Yes |

**Legend:** Yes Notification presented | No Notification due | No Notification not yet due

| Implementation schedule | | | Indicative implementation date | Definitive implementation date |
|---|---|---|---|---|
| 1.1 | Publication | B | by 31 December 2019 | by 31 December 2021 |
| 1.2 | Information available through internet | C B»C E | by 31 December 2019 | by 31 December 2028 |
| 1.3 | Enquiry points | C | by 31 December 2021 | by 31 December 2028 |
| 1.4 | Notification | B | by 31 December 2021 | by 31 December 2022 |
| 2.1 | Comments and information before entry into force | A | | by 22 February 2018 |
| 2.2 | Consultations | B | by 31 December 2019 | by 31 December 2021 |
| 3 | Advance rulings | B | by 31 December 2021 | by 31 December 2022 |
| 4 | Procedures for appeal or review | C | by 31 December 2023 | by 31 December 2025 |
| 5.1 | Notifications for enhanced controls or inspections | A | | by 22 February 2018 |
| 5.2 | Detention | A | | by 22 February 2018 |
| 5.3 | Test procedures | C | by 31 December 2025 | by 31 December 2035 |
| 6.1 | General disciplines on fees and charges | A | | by 22 February 2018 |
| 6.2 | Specific disciplines on fees and charges | A | | by 22 February 2018 |
| 6.3 | Penalty Disciplines | A | | by 22 February 2018 |

| Implementation schedule | | | Indicative implementation date | Definitive implementation date |
|---|---|---|---|---|
| 7.1 | Pre-arrival processing | C E | by 31 December 2023 | by 31 December 2027 |
| 7.2 | Electronic payment | B | by 31 December 2023 | by 31 December 2023 |
| 7.3 | Separation of release | C | by 31 December 2023 | by 31 December 2025 |
| 7.4 | Risk management | C | by 31 December 2023 | by 28 December 2028 |
| 7.5 | Post-clearance audit | C E | by 31 December 2023 | by 31 December 2028 |
| 7.6 | Average release times | C | by 31 December 2023 | by 31 December 2026 |
| 7.7 | Authorized operators | C | by 31 December 2023 | by 31 December 2028 |
| 7.8 | Expedited shipments | C E | by 31 December 2023 | by 31 December 2028 |
| 7.9 | Perishable goods | C | by 31 December 2023 | by 31 December 2035 |
| 8 | Border Agency Cooperation | C | by 31 December 2023 | by 31 December 2035 |
| 9 | Movement of goods | A | | by 22 February 2018 |
| 10.1 | Formalities | C | by 31 December 2023 | by 31 December 2025 |
| 10.2 | Acceptance of copies | B | by 31 December 2023 | by 31 December 2025 |
| 10.3 | Use of international standards | C | by 31 December 2025 | by 31 December 2028 |

| Implementation schedule | | | Indicative implementation date | Definitive implementation date |
|---|---|---|---|---|
| 10.4 | Single window | C | by 31 December 2028 | by 31 December 2035 |
| 10.5 | Preshipment inspection | A | | by 22 February 2018 |
| 10.6 | Use of customs brokers | A | | by 22 February 2018 |
| 10.7 | Common border procedures | C E | by 31 December 2021 | by 31 December 2028 |
| 10.8 | Rejected Goods | C E | by 31 December 2023 | by 31 December 2028 |
| 10.9 | Temporary admission of goods and inward and outward processing | C B»C | by 31 December 2019 | by 31 December 2025 |
| 11 | Transit | B E | by 31 December 2019 | by 31 December 2024 |
| 12 | Customs cooperation | C E | by 31 December 2023 | by 31 December 2027 |

**Legend**

| | | | | | |
|---|---|---|---|---|---|
| A | Notified in Cat. A | Ap | Partially notified in A | | |
| B | Notified in Cat. B | Bp | Partially notified in B | C»B | Shift from C to B |
| C | Notified in Cat. C | Cp | Partially notified in C | B»C | Shift from B to C |
| N | Not yet notified | E | Extension of time requested | | |

## Notifications and other documents

| Symbol | Date | Description |
|---|---|---|
| G/TFA/N/LSO/1/Add.6 | 2025-09-29 | Extension of implementation dates |

| Symbol | Date | Description |
|---|---|---|
| G/TFA/W/105 | 2025-02-06 | Provision on the national transit coordinator |
| G/TFA/N/LSO/1/Add.5 | 2024-09-30 | Extension of implementation dates |
| G/TFA/W/92 | 2023-07-05 | The role of technology transfer in building resilience: Trade Facilitation |
| G/TFA/N/LSO/1/Add.4 | 2022-08-09 | Category C notification |
| G/TFA/N/LSO/1/Add.3 | 2021-10-14 | Extension of time request |
| G/TFA/N/LSO/4 | 2021-07-14 | Articles 1.4 and 10.6.2 |
| G/TFA/N/LSO/3 | 2021-06-21 | Article 22.3 |
| G/TFA/N/LSO/2 | 2021-04-12 | Arrangements and Progress in the provision of technical assistance |
| G/TFA/N/LSO/1/Add.2 | 2021-02-18 | Category C notification - Addendum 2 |
| G/TFA/N/LSO/1/Add.1 | 2020-02-21 | Categories B and C notification - Addendum |
| G/TFA/N/LSO/1 | 2018-06-04 | Categories A, B and C notification |

## Technical Assistance detailled information

### 1.2 Information available through internet

C

**1.2.1 (a), (b), (c)**
**1.2.2**
**1.2.3**

**Indicative date of implementation**
31 December 2019

**Definitive date of implementation**
31 December 2028

### Assistance required for implementation

• Support with the software for upgrade of Lesotho Trade Portal (LTP) that can publish the current trade regulations including but not limited to administrative procedures, agencies to visit, results or outcomes, forms, requirements, licenses, permits, penalties applicable in case of breach, applicable fees, duration of each procedure and laws that justify the procedure and its contents in a step by step manner.
• Technical assistance to build a user-friendly interface with clear import and export procedures for each product.
• Awareness (education and communications) campaigns to promote the use of LTP.
• Capacity building to ensure maintenance and extension of the LTP.
• Service Level Agreements which outline procedure for review and provision of the updates by Agencies.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training, Awareness-raising*

Shift from Cat. B to Cat. C notification.

**Donor Agencies:** World Bank

### Progress reported

Lesotho launched the Trade and Information Portal in 2013 with the assistance from the WBG. The Trade and Information Portal has since been updated with the assistance of the WBG under the Trade Facilitation Support Programme in 2019-2020.

The Trade and Information Portal is a web–based database system which allows all cross-border trade related information to be available. These cover applicable laws, administrative procedures, guide notes, permits, forms and tariff information.

www.lesothotradeportal.org.ls

C

1.3.1
1.3.2
1.3.3
1.3.4

**Indicative date of implementation**
31 December 2021

**Definitive date of implementation**
31 December 2028

## Assistance required for implementation

• Expand enquiry points beyond MTI, MAFS and LRA to other agencies.
• Strengthen SPS Committee by developing the ToRs and training.
• Capacity building on operating and maintaining enquiry points.
• Coordination and monitoring (in an electronic format) of the services for all enquiry points.

**Tags:** *Information and communication technologies (ICT), Human resources and training*

**Donor Agencies:** to be determined

## Progress reported

Multiple inquiry points are availed to trading community for enquiries on matters related to TBT, SPS and Customs. SPS enquires can be directed to mmolatela@yahoo.co.uk , TBT can be directed to dsqa.gov@gmail.com centralised email enquiry on customs issues can be accessed at enquiries@lra.org.ls

Lesotho needs capacities that include:
• Expansion of enquiry points beyond MTI, MAFS and LRA to other agencies
• Strengthening SPS Committee by developing the ToRS and training
• Capacity building on operating and maintaining enquiry points
• Coordination and monitoring (in an electronic format) of the services for all enquiry points

C

**4.1 (a), (b)**
**4.2**
**4.3**
**4.4 (a), (b), paragraph**
**4.5**
**4.6**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2025

## Assistance required for implementation

• Support to review draft legislation.
• Operationalize LRA's Tribunal Body including its capacity building.
• Capacity building on implementing appeal procedures.

**Tags:** *Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** to be determined

## Progress reported

Administrative customs decisions can be appealed against by the trading community through the administrative process. The judicial process is further catered for by the LRA Tribunal.

Lesotho needs capacities and assistance that include:
• Capacity building on implementing appeal procedures for stakeholders and robust marketing and publication

C

5.3.1
5.3.2
5.3.3

**Indicative date of implementation**
31 December 2025

**Definitive date of implementation**
31 December 2035

## Assistance required for implementation

• Support to develop testing parameters and accreditation for veterinary laboratories.
• ICT infrastructure and technology (networking, automation, high-speed internet).
• Procurement of testing equipment
• Testing kits and other relevant laboratory equipment/materials.
• Support for accreditation of national laboratories.
• Development of the national Quality, Standards, accreditation and certification.
• Development of an electronic interface between the accredited laboratories.
• Capacity Building of staff operating laboratories.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

**Donor Agencies:** International Atomic Energy Agency, Food and Agriculture Organization

## Progress reported

To date Assays for testing diseases such as Foot and Mouth and Peste des Petits Ruminants are successfully adopted through IAEA and FAO.
Lesotho still needs TACB support from Donors to implement the following:
• Support to develop testing parameters and accreditation for veterinary laboratories
• ICT infrastructure and technology (networking, automation, high-speed internet)
• Procurement of testing equipment
• Testing kits and other relevant laboratory equipment/materials
• Support for accreditation of national laboratories
• Development of the national Quality, Standards, Accreditation and Certification
• Development of an electronic interface between the accredited laboratories
• Capacity Building of staff operating laboratories

C

7.1.1
7.1.2

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2027

## Assistance required for implementation

• Support to review draft legislation including harmonization with legal framework of all relevant institutions.
• Stakeholder consultations through workshops and seminars.
• Capacity building to implement the law.
• Development of communication and change management strategy.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** World Bank

## Progress reported

Electronic submission of import documentation prior to the arrival of goods is allowed and operational through ASYCUDA system with support from other Border Agencies. Within the CBM and Single Window further improvements are to be done catering for further harmonisation of processes for all requisite Border Agencies, such a common risk management process.

Lesotho would still need TACB support needs from Donors to address:
• Support to review draft legislation including harmonization with legal framework of all relevant institutions
• Stakeholder consultations through workshops and seminars

## 7.3 Separation of release

C

**7.3.1**
**7.3.2 (a), (b)**
**7.3.3**
**7.3.4**
**7.3.5**
**7.3.6**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2025

### Assistance required for implementation

• Support for review and drafting of legislative amendments.
• Stakeholder consultations through workshops and seminars.

**Tags:** *Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** to be determined

### Progress reported

Release of goods pending final determination of duties and taxes is in operation. Procedures have been developed and approved.

Lesotho still needs support from Donors to address the below TACB needs include:
• ASYCUDA System configuration to separate release from final determination of duties and taxes
• Support for review and drafting of legislative amendments
• Stakeholder consultations through workshops and seminars

C

7.4.1
7.4.2
7.4.3
7.4.4

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
28 December 2028

## Assistance required for implementation

• Develop multi-agency risk management framework.
• Support on the design and establishment of a risk management system.
• ICT Infrastructure and technology for an automated risk management system.
• Capacity building for sustainable operations of multi-agency risk management framework.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

**Donor Agencies:** World Bank

## Progress reported

Procedures for risk management for customs control are in place. ASYCUDA selectivity criteria is used for the requisite assessment and compliance management thereof. CBM and NSW projects are to upgrade the existing infrastructure towards a common multi-agency risk management process for all border agencies. Work has not begun yet.

TACB support is still required from Donors to address:
• Develop multi-agency risk management framework
• Support on the design and establishment of a risk management system
• ICT Infrastructure and technology for an automated risk management system
• Capacity building for sustainable operations of multi-agency risk management framework

7.5.1
7.5.2
7.5.3
7.5.4

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2028

## Assistance required for implementation

• Support to review draft legislation including harmonization with legal framework of all relevant institutions.
• Capacity building in post clearance audit in all relevant agencies.

**Tags:** *Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** to be determined

## Progress reported

Policies and procedures to manage customs risks through a post clearance audit process are operational, and the audit process has been automated within the customs system. The same principles were envisaged to be applied across all border agencies to ease border congestion and improve regulatory compliance across multiple border agencies. Implementation of NSW, would thus mean uptake of post clearance audit across all areas.

TACB support needs that still need Donor support include:
• Support to review draft legislation including harmonization with legal framework of all relevant institutions
• Capacity building in post clearance audit in all relevant agencies

C

7.6.1
7.6.2

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2026

## Assistance required for implementation

• Capacity building on designing, planning and implementing Time Release Study for all relevant agencies.
• Stakeholder engagement to disseminate the results of the study.

**Tags:** *Legislative and regulatory framework, Human resources and training, Awareness-raising*

**Donor Agencies:** World Bank, United Nations Conference on Trade and Development

## Progress reported

ASYCUDA enables establishment of Release Times for in line with WCO Time Release Study methodology. The last Time Release Study+ was published in July 2018.

More TACB support is still required from Donors to address:
• Capacity building on designing, planning and implementing Time Release Study for all relevant agencies
• Stakeholder engagement to disseminate the results of the study
• ICT to connect other Partner Agencies into the SW

C

**7.7.1**
**7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii)**
**7.7.3 (a), (b), (c), (d), (e), (f), (g)**
**7.7.4**
**7.7.5**
**7.7.6**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2028

## Assistance required for implementation

• Capacity building on design, implementation and review of authorized trader scheme.
• Support for development of the multi-agency framework for the Authorized Operators.
• Stakeholder Awareness campaigns.

**Tags:** *Legislative and regulatory framework, Institutional procedures, Human resources and training, Awareness-raising*

**Donor Agencies:** Southern African Development Community - Trade related Facility, International Monetary Fund, Regional Technical Assistance Center for Southern Africa

## Progress reported

The Preferred Trader Accreditation programme is in place and provides procedures for application within established criteria for importers and exporters. The Preferred Trader Programme caters for three of the seven measures of this Article 7.7. Under the SADC TRF, the Preferred Trader programme is to be expanded to cater for recognition of the clearing agents and transporters which are critical supply chain players to ensure high compliance to all border regulations. There has been a critical delay to award consultancy services for work to start, because of the challenges posed by lockdowns due to the COVID-19 Pandemic. Further work is ongoing to institute a cargo security programme. Support provided for by IMF AFRITAC.
Further TACB support needed from Donors include:
• Capacity building on design, implementation and review of authorized trader scheme for Clearing Agents and Transporters
• Stakeholder awareness campaigns

## 7.8 Expedited shipments

C

**7.8.1 (a), (b), (c), (d), (e), (f), (g), (h)**
**7.8.2 (a), (b), (c), (d)**
**7.8.3**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2028

### Assistance required for implementation

• Support on developing procedures/policies to ensure rapid release of expedited goods.
• Support on requisite infrastructure.

**Tags:** *Legislative and regulatory framework, Infrastructure and equipment*

**Donor Agencies:** World Customs Organization

### Progress reported

Procedures are in place to provide for expedited release of all goods entered through all relevant border posts by air, rail and land for perishable goods, VIPs, essential products, for express cargo at the airport and for private shoppers. A simplified clearance process and forms is completed for private shoppers and re-engineering of airport processes is ongoing. Low value goods of up to ZAR 20,000 (non-commercial) are expedited across all border posts with minimal documentary requirements.

Further TACB support needed from Donors include:
• Support on developing procedures/policies to ensure rapid release of expedited goods
• Support on requisite infrastructure

## 7.9 Perishable goods

C

**7.9.1 (a), (b)**
**7.9.2**
**7.9.3**
**7.9.4**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2035

### Assistance required for implementation

• Support to review draft legislation including harmonization with legal framework of all relevant institutions.
• Infrastructure support for storage facilities.
• Stakeholder consultations.

**Tags:** *Legislative and regulatory framework, Infrastructure and equipment*

**Donor Agencies:** to be determined

### Progress reported

Procedures are in place to fast-track release of perishable goods within the shortest possible time, to avoid loss or deterioration. This measure is applied both within and outside business hours that include providing priority to such goods inspection. There are limitations however on proper storage of the goods should the need arise.

Lesotho still needs TACB support from Donors to address:
• Support to review draft legislation including harmonization with legal framework of all relevant institutions
• Infrastructure support for storage facilities
• Stakeholder consultations

**8.1**
**8.2 (a), (b), (c), (d), (e)**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2035

## Assistance required for implementation

• Support for developing a strategy/framework for border agency cooperation.
• Capacity building for staff on border agency cooperation.
• Support for development of legislation to facilitate border agency cooperation.
• Support for Development of Monitoring and Evaluation programme.

**Tags:** *Legislative and regulatory framework, Institutional procedures, Human resources and training*

**Donor Agencies:** World Bank

## Progress reported

Border Management Strategy in place and a pilot on CBM model in progress since November 2019.
A full-fledged national CBM programme is to be implemented.

Lesotho still needs TACB support from Donors to cover:
• Support for improving on the current strategy/framework for border agency cooperation
• Capacity building for staff on border agency cooperation
• Support for development of legislation to facilitate border agency cooperation
• Support for development of Monitoring and Evaluation programme

C

10.1.1 (a), (b), (c), (d)

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2025

## Assistance required for implementation

• Support to develop a system for periodic review of formalities and documentation requirements.
• Capacity building for responsible agencies on conducting periodic reviews.
• Stakeholder consultations and engagement on formalities and documentation requirements.
• Support for implementation of electronic certification of origin.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** Southern African Development Community - Trade related Facility

## Progress reported

Improvement on import and export procedures relating to exports, private shoppers, electronic submissions of documents, electronic certificate done. Other support required to simplify and automate other manual processes as regards warehousing.

Lesotho TACB support still needed include:
• Support to develop a system for periodic review of formalities and documentation requirements
• Capacity building for response agencies on conducting periodic reviews
• Stakeholder consultations and engagement on formalities and documentation requirements
• Support for implementation of electronic certification of origin

C

10.3.1
10.3.2

**Indicative date of implementation**
31 December 2025

**Definitive date of implementation**
31 December 2028

## Assistance required for implementation

• Capacity building for agencies on relevant international standards, testing procedures and international best practices.
• Awareness campaigns on use of international standards.

**Tags:** *Legislative and regulatory framework, Human resources and training, Awareness-raising*

**Donor Agencies:** Southern African Development Community - Trade related Facility

## Progress reported

The Lesotho Standards Institution (LSI) was created in August 2020. LSI is at the verge of establishing formal cooperation arrangements with the South African Bureau of Standards. Other than normal verification exercises carried-out by Department of Standards and Quality Assurance Metrology section, a Calibration laboratory has been established which focuses on mass. Lesotho does not have a National Accreditation Body. All accreditation needs are handled by the National Accreditation Focal Points on behalf of the regional multi-economy accreditation body Southern African Development Community Accreditation Service. To date one laboratory has been accredited.

Lesotho needs TACB support from Donors to address:
• Capacity building for agencies on relevant international standards, testing procedures and international best practices
• Awareness campaigns on use of international standards

C

10.4.1
10.4.2
10.4.3
10.4.4

**Indicative date of implementation**
31 December 2028

**Definitive date of implementation**
31 December 2035

## Assistance required for implementation

• Support to review draft legislation including harmonization with legal framework of all relevant institutions Stakeholder awareness campaigns on National Electronic single window.

**Tags:** *Legislative and regulatory framework, Awareness-raising*

**Donor Agencies:** World Bank

## Progress reported

The NSW project will assist on this aspect. The initial scope for connectivity is only three (3) Border Agencies, while the basic requirements is more than 5. The project will provide the capacity to measure release times over a broader multi-agency consideration.
NSW implementation, through the WBG funding, is in progress, with services of a consultant yet to be procured to connect 3 Regulatory Agencies.

Lesotho TACB support needed include:
• Support to review draft legislation including harmonization with legal framework of all relevant institutions Stakeholder
• Development of a single window platform/software to allow linking of all government functions and connectivity issues
• Awareness campaign on National Electronic single window

C

**10.7.1**
**10.7.2 (a), (b), (c), (d), (e)**

**Indicative date of implementation**
31 December 2021

**Definitive date of implementation**
31 December 2028

## Assistance required for implementation

• Support to review draft legislation including harmonization with legal framework of all relevant institutions.
• Support on development of a strategy for Common Border Procedures.
• Capacity building for implementation.

**Tags:** *Legislative and regulatory framework, Institutional procedures, Human resources and training*

**Donor Agencies:** World Bank

## Progress reported

Customs procedures and documentary requirements across all border posts within the customs automated system and operational. CBM processes to assists with processes for common capacity building of all staff across all the border Agencies.

Lesotho still needs further TACB support that include:
• Support to review draft legislation including harmonization with legal framework of all relevant institutions
• Support on development of a strategy for Common Border Procedures
• Capacity building for implementation

C

10.8.1
10.8.2

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2028

## Assistance required for implementation

• Support for development of Standard Operating Procedures for agencies.
• Capacity building on standards and related issues.

**Tags:** *Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** to be determined

## Progress reported

To be determined.

Lesotho TACB support needs include:
• Support for development of Standard Operating Procedures for agencies
• Capacity building on standards and related issues

C

**10.9.1**
**10.9.2 (a), (b), (c)**

**Indicative date of implementation**
31 December 2019

**Definitive date of implementation**
31 December 2025

## Assistance required for implementation

• Establish clear procedures, policy and guidelines for control and management of temporary admission of goods.
• Establish a proper mechanism to implement inward and outward processing of goods for better control and record keeping.
• Requisite Capacity building for implementation.

**Tags:** *Legislative and regulatory framework, Institutional procedures, Human resources and training*

Shift from Cat. B to Cat. C notification.

**Donor Agencies:** to be determined

## Progress reported

Customs procedures for management of temporary admission of goods allowing goods to be imported with conditional relief from payment of import duties and taxes in place. The relief is facilitated on payment of a guarantee covering duties & taxes due on the goods.

Lesotho TACB support still needed include:
• Establish a proper mechanism to implement inward and outward processing of goods for better control and record keeping
• Requisite capacity building for implementation and awareness

**12.1.1**
**12.1.2**
**12.2.1**
**12.2.2**
**12.3**
**12.4.1 (a), (b), (c), (d), (e), (f)**
**12.4.2**
**12.5.1 (a), (b), (c), (d), (e), (f)**
**12.5.2**
**12.5.3**
**12.6.1 (a), (b), (c), (d), (e)**
**12.6.2**
**12.7.1 (a), (b), (c), (d), (e)**
**12.7.2**
**12.8**
**12.9.1**
**12.9.2**
**12.10 (a), (b), (c), (d), (e), (f), (g), (h)**
**12.11.1 (a), (b), (c)**
**12.11.2**
**12.12.1**
**12.12.2**

**Indicative date of implementation**
31 December 2023

**Definitive date of implementation**
31 December 2027

## Assistance required for implementation

• Support for development of legal framework for the exchange of information.
• Stakeholder consultations and engagements.
• Support to engage a partner on one-stop border posts.
• Support on requisite infrastructure.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

**Donor Members:** United Kingdom

**Donor Agencies:** Swedish International Development Cooperation Agency

## Progress reported

Regional Customs Connect for automatic exchange of information in place within the SACU region for automatic exchange of declarations. Data and information exchange on customs controls for requests management is in place for all stakeholders and partners. To support improvements on the exchange of information within SACU, a Mutual Recognition Arrangement is in development to complement Annex E of the SACU Agreement for broad compliance management and/or accreditation programmes in SACU and with 3rd parties.

Lesotho TACB support still needed to:
• Support for development of legal framework for a robust exchange of information
• Stakeholder consultations and engagements
• Support to engage a partner on one-stop border posts
• Support on requisite infrastructure

**Legend**

| | | | | | |
|---|---|---|---|---|---|
| C | Notified in Cat. C | Cp | Partially notified in C | E | Extension of time requested |
|  | Donor arrangement notified |  | Donor arrangement not yet notified | | |

*Downloaded on 22 November 2026*
*Updated on 25 March 2026*

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