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LEGAL NOTICE

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Train or vehicle shall on demand by any officer furnish him with all information at his disposal in respect of goods on such train or vehicles

(2) No person shall remove a vehicle referred to in subsection (1) from the office referred to in that subsection until due entry has been made of such vehicle and the goods carried thereon or until permission for removal has been granted by the Director

(3) a) Every person arriving in Lesotho overland, on foot or otherwise shall, whether or not he has any goods in his possession, come to the office of the officer nearest to the point at which he crossed the border or the office of the officer which is most conveniently situated in relation to that point, and there report to the officer the circumstances in which he entered Lesotho.

b) If he has any goods in his possession, he shall furnish the said officer with full particulars thereof, and shall fully and truthfully answer all questions put to him by such officer.

c) Such person shall not in any manner dispose of any goods in his possession until they have been released by the officer.

(4) The provisions of subsection (3) shall not apply to persons arriving in Lesotho by train or by air who pass through or disembark at a place where an officer is stationed.

(5) a) No person in charge of any vehicle (other than an aircraft) used in the exportation of goods overland shall remove any such vehicle or goods beyond the borders of Lesotho except with the permission of the Director and subject to such conditions as the Ministry may specify.

b) The Minister may in his discretion grant a general permission to any such person.

13. (1) for the purposes of entry and collection of duty on goods imported into Lesotho by parcel post, any form or label completed by the sender in respect of the parcel in question and which the particulars necessary for assessment of duty are set forth, shall be deemed to be an entry made under the provisions of this Act to be taken as the declaration to be made by the importer under section thirty-nine. Provided that the minister may by regulation exclude from the provisions of this subsection any goods of a class or kind specified in such regulation or any such goods imported in circumstances so specified.

(2) All goods imported by post other than parcel post shall be entered and declared to by the addressee and in the case of such goods exceeding one hundred maloti in value, such entry and declaration shall be made at a customs and exercise office before an officer.