

Export checklist: Lesotho

Seaway Project Cargo · prepared October 18, 2026

\$15,000

Duty and VAT, \$100,000 excavator

Limited

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Landlocked: containers discharge at a neighbouring port and continue by rail or truck. Routes: Via Port of Durban (South Africa).
- Flat rack: Booked on request. For machines too wide or tall for a closed box. The flat rack discharges at the gateway port and the machine continues on a lowbed or rail flat. Routes: Via Port of Durban (South Africa).
- RoRo: Limited from the East and Gulf Coast, none from the West Coast. RoRo runs to the gateway port only; the machine then drives or is trucked inland. Routes: Via Port of Durban (South Africa).
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack. It discharges at the gateway port and moves inland in transit. Routes: Via Port of Durban (South Africa).

DUTY AND TAX

- Import duty: 0% of \$100,000 CIF is \$0 (HS 8429.52, 2023 tariff).
- VAT: 15% of the duty-inclusive \$100,000 is \$15,000
- Total duty and tax: \$15,000, or 15% of CIF.
- Excavators 0% · Wheel loaders 5% · Crawler dozers 0% · Motor graders 0% · Backhoes and other excavating machines 0% · Crawler and rough-terrain cranes 0%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Transit Documentation · Import Declaration · Equipment Specifications

SOURCES

Sources: UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; Revenue Services Lesotho. Full citations and dates on the web page.