

## LEGAL NOTICE NO. 102 OF 1985

## Petrol or Distillate Fuel Levy Regulations 1985

In exercise of the powers conferred on me by section 3(1)(d) A 23 of 1983 of the Fuel and Service Control Act 1983, I,

Paul Matete Majara

Minister of Water, Energy and Mining, make the following Regulations:—

1. These Regulations may be cited as the Petrol or Distillate Fuel Levy Regulations 1985 and shall operate with effect from 1st April, 1985. Citation and commencement
2. There shall be imposed a levy on every litre of petrol or distillate fuel which is sold or supplied by any person at any point in Lesotho for consumption, or imported by any person into Lesotho. Requirement to pay levy
3. The amount of levy shall be nine lisente per litre on — Amount of levy
  - (a) petrol of all grades;
  - (b) distillate fuel on which Customs and Excise duty is payable or in respect of which no rebate or refund is applicable.
4. The late payment, nonpayment or payment in default of the levy by any seller, supplier and importer shall, annually until further notice, incur interest calculated on any such payment at the Central Bank of Lesotho rate ruling on the original due date, plus 2.5 per centum interest per annum for the period of such payment. Interest on late payments
5. The names of the persons who shall be responsible for the payment of the levy, are listed in schedule one. Persons affected
6. (a) Any seller, supplier or importer of petrol or distillate fuel shall with effect from 1st April, 1985 to the end of such person's financial month, pay cash levy on petrol or distillate fuel to the Collector of Revenue Ministry of Water, Energy and Mining P.O. Box 772, Maseru 100., not later than the last working day of the month succeeding the month in respect of which the amounts of the levy are collected. Payment of levy
  - (b) seller, supplier or importer of petrol or distillate fuel shall pay levy once only,

Provided that where such petrol or distillate fuel is returned to or taken back into stock for any reason whatsoever after the levy has been paid thereon, such person may deduct the relevant amount of levy from the next payment to

the collector of Revenue when upon such petrol or distillate fuel shall again be subject to the levy applicable.

- (c) in the case of any seller, supplier or importer of petrol or distillate fuel who is not able to exact payment for any supplies of petrol or distillate fuel in respect of which his auditor issues a certificate to the effect that the amount involved was written off as a bad debt in the Ordinary Course of business, the amount of levy paid to the Collector of Revenue may be offset against his monthly remittance to that Revenue amount

Provided that any amount so offset shall again be paid to that revenue account to the extent to which the amount so written off is recovered subsequently;

- (d) the levy on petrol or distillate fuel shall be paid once only by the importer:

Provided that where such petrol or distillate fuel is returned to or taken back into stock for any reason whatsoever after the levy has been paid thereon, such importer may deduct the relevant amount of levy from the next payment to the Government of Lesotho Revenue Account, whereupon such petrol or distillate fuel shall again be subject to the levy applicable;

- (e) in the case of any importer not being able to exact payment for any supplies or petrol or distillate fuel in respect of which his auditor issues a certificate to the effect that the amount involved was written off as a bad debt in the ordinary course of business the amount of the levy paid to the Revenue Account may be offset against his monthly remittance to that Account:

Provided that any amount so offset shall again be paid to that Account to the extent to which the amount so written off is recovered subsequently;

- (f) the levy on petrol or distillate fuel shall not be payable on any supplies thereof between the importers, but shall be payable by such importers when such petrol or distillate fuel is taken from any of their stores for their own use;

- (g) (i) the amounts paid into Revenue Account, shall be advised to the Principal Secretary, Ministry of Water, Energy and Mining, P.O. Box 772, MASERU 100, each accounting month by each importer; and

(ii) shall be followed by a statement under confidential cover which clearly reflects the following:

- (i) the period covered by the payment;
- (ii) the volumes separately of petrol or distillate fuel (as the case may be) in respect of which the levy applies;
- (iii) details of adjustments made to previous remittance periods;

- (h) each importer shall, under confidential cover quarterly, and as at close of business in respect of the period terminating 31st March, 30th June, 30th September or 31st December annually, submit to the said Principal Secretary and auditors certificate to which is attached, duly endorsed for identification purposes and in incorporating all such information as may be relevant a statement in the format set out in schedule two.
- (i) on all stocks of petrol or distillate fuel on hand at 31st March, 1985 on which full levy has been or is liable to be paid the persons importing petrol or distillate fuel into Lesotho shall —
- (i) be entitled to deduct from their monthly payment an amount equal to 6.341 lisente per litre when such stocks are sold or distributed in accordance with paragraph (g).
- (ii) such deductions shall be supported by a statement reflecting clearly the volumes separately of petrol or distillate fuel on hand at 31st March, 1985.
- Provided that all such deductions are verified by an auditor certificate.
- (j) any importer mentioned in schedule 1 shall not divulge the quantities of petrol or distillate fuel or the proceeds thereof to any unauthorised person.

P. M. Majara,  
*Minister of Water, Energy and Mining.*

Place: MASERU  
8th July, 1985