



# LESOTHO

## Government Gazette

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### CONTENTS

No.	Page
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#### LEGAL NOTICES

88	Environment (Plastic Levy) Regulations, 2022 .....	1415
89	Lesotho Tourism Development Corporation .....	1431
	(Appointment of Members of the Board of Directors) Notice, 2022	

#### OTHER NOTICES

**(See Supplement of the Gazette)**

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## LEGAL NOTICE NO. 88 OF 2022

**Environment (Plastic Levy) Regulations, 2022**

Pursuant to section 113 of the Environment Act, 2008<sup>1</sup>, I,

**NTLHOI MOTSAMAI**

Minister responsible for environment, make the following regulations:

**Citation and commencement**

1. These Regulations may be cited as the Environment (Plastic Levy) Regulations, 2022 and shall come into operation on the date of publication in the Gazette.

**Interpretation**

2. In this Notice, unless the context otherwise requires -

“commercial distribution” means the practice of making plastic bags directly or indirectly available for packaging or carrying of goods;

“Director” means the Director of the Department of Environment;

“environment” means physical factors of surrounding of a human being including land, water atmosphere, climate, sound, odour, taste, biological factors of animals and plants and social factors of aesthetics including both natural and built environment;

“Environment Fund” means the Environment Fund established by the Finance (Environment Fund) Notice, 2022;

“flimsy plastic” means any plastic which cannot be pelletised when subjected to heat and as such unrecyclable;

“Minister” means the Minister responsible for environment;

“plastic barrier bag” means a thin or flimsy bag, used to separate incompatible products at the final point of sale, for health, hygiene or transport

purposes;

“plastic shopping bag” means a plastic bag constructed with or without gussets;

“plastic flat bag” means a bag constructed without handles, and with or without gussets;

“plastic film” means a continuous, thin, non-woven membranous skin, or layer of flexible material, made of thermoplastic material;

“polluter-pays principle” means that the cost of cleaning up a segment of the environment damaged by pollution, compensating victims of pollution, cost of beneficial uses lost as a result of an act of pollution and other costs that are connected or incidental to the foregoing, is to be paid or borne by the person convicted of pollution under the Environment Act, 2008 or any other law applicable;

“primary packaging” means packaging that is in direct contact with the product and the purpose of which is to contain the product during transportation, or handling to the point of distribution or use; and

“registered supplier of plastic bag” means a manufacturer, wholesaler or retailer who is registered under regulation 6(2) to provide plastic shopping bags for commercial distribution.

### **Imposition of levy**

3. (1) A levy of Ninety Lisente shall be charged on a plastic shopping bag and may be renewed by notice published in the Gazette.

(2) The Minister may, by notice published in the Gazette, review the amount of money imposed as levy on a plastic shopping bag.

### **Plastic material subject to levy**

4. (1) The following plastic shopping bags are subject to levy:

(a) plastic with a minimum thickness of 25-35microns;

- 
- (b) a polyethylene, polypropylene, polyvinyl, chloride and nylon plastic; and
  - (c) any other plastic shopping bag that the Minister may prescribe, by notice published in the Gazette.

(2) The Minister may acting on the advice of the Director and by notice published in the Gazette, declare other plastic materials as subject to plastic levy under these regulations.

### **Registered supplier of plastic shopping bags to charge levy**

5. A registered supplier of plastic shopping bag shall charge a levy of Ninety Lisente for a plastic shopping bag provided to a customer at a point of sale where a customer wishes to be given the plastic shopping bag.

### **Director to register suppliers of plastic shopping bags**

6. (1) No person shall import, manufacture, sell or otherwise provide a plastic shopping bag to another person unless the person importing, manufacturing, selling or providing a plastic shopping bag is registered and issued with a permit to charge plastic levy by the Director.

(2) A supplier of a plastic shopping bag who intends to import, manufacture, sell or provide a plastic shopping bag to another person shall apply to the Director for a permit to charge plastic levy as prescribed in Form A of Schedule A.

(3) The Director shall register an applicant and issue a permit for importing manufacturing, selling or providing a plastic shopping bag to the applicant as prescribed in Form B of Schedule A.

(4) A person who contravenes subregulation (1) or (2) commits an offence and on conviction is liable to a fine not less than Five Thousand Maloti but not exceeding Fifty Thousand Maloti or imprisonment for a period not less than two years but not exceeding twenty years or both.

### **Lesotho Revenue Authority to collect levy**

7. (1) Plastic levy shall be collected in accordance with the laws and

regulations which govern the collection of revenue in Lesotho.

### **Levy payable to Lesotho Revenue Authority**

8. The levy imposed and charged on a plastic shopping bag shall be payable to the Lesotho Revenue Authority by a registered supplier of plastic shopping bags.

### **Obligations of registered supplier of plastic shopping bags**

9. A registered supplier of a plastic shopping bags who provides a plastic shopping bags at a point of sale shall -

- (a) ensure that the levy charged is displayed on the receipt, invoice or any document issued to a customer;
- (b) keep and maintain a record of the number of plastic shopping bags provided to customers;
- (c) submit to the Lesotho Revenue Authority, as may be determined from time to time by the Lesotho Revenue Authority, returns on plastic shopping bags supplied to customers; and
- (d) make a payment of levy charged on a plastic shopping bag as may be determined from time to time by the Lesotho Revenue Authority.

### **Estimation in non-compliance**

10. (1) Where a registered supplier of plastic shopping bag -
- (a) fails to submit a return on the plastic shopping bag provided to a customer;
  - (b) fails to make a payment to the Lesotho Revenue Authority; or
  - (c) underestimates the amount of levy charged,

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the Lesotho Revenue Authority shall have the power to estimate the amount of levy payable.

(2) The Lesotho Revenue Authority shall, where it estimates the amount of levy charged pursuant to subregulation (1), serve a registered supplier of a plastic shopping bags with an assessment notice indicating the amount of levy to be payable within the period specified in the notice.

### **Prohibited plastic bags**

11. (1) No person shall -
- (a) import, manufacture, sell or provide a plastic bag whose thickness is below 25-35microns; or
  - (b) import, manufacture, sell, provide or use a flimsy plastic bag.

(2) A person who contravenes subregulation (1) commits an offence and on conviction is liable to a fine not less than Five Thousand Maloti but not exceeding Fifty Thousand Maloti or imprisonment for a period not less than two years but not exceeding Twenty years or both.

### **Uses of plastic levy**

12. (1) The Lesotho Revenue Authority shall deposit the plastic levy into the Environment Fund to be used for the following purposes:
- (a) clean the environment; and
  - (b) finance activities of programmes aimed at -
    - (i) preventing and controlling pollution to the environment;
    - (ii) capacitating regulatory and law enforcement personnel vested with responsibility to prevent and control pollution;
    - (iii) providing public education and awareness cam-

paings, including programmes which sensitise the youth about environmental issues on keeping the environment clean; and

- (iv) carrying out any other activity that the Director of Environment may from time to time, identify as necessary for the purpose of environmental management and protection, in accordance with the Environment Act, 2008.

(2) Plastic levy may also be used to ensure compliance with the Environmental Act, 2008.

### **Polluter Pays Principle**

13. Regulation 13(1)(a) shall not absolve a person from the requirements of the Polluter Pays Principle.

### **Exempted plastic bags**

14. Subject to regulation 11(1)(b), the following plastic bags are exempted from regulation 4(1):

- (a) plastic barrier bags;
- (b) plastic bags used for primary packaging; and
- (c) any other plastic bag as may be prescribed by the Minister by notice in the Gazette.

### **Register of shopping bags**

15. (1) A registered supplier of a plastic shopping bag shall keep, in a permanent form and on an accurate record -

- (a) the number of plastic bags, not exempted from these regulations that he has -
  - (i) manufactured;



- 
- (ii) sold;
  - (iii) imported;
  - (iv) used for personal use; and
  - (v) in stock.
- (b) the number of plastic bags exempted from these regulations, that he has -
- (i) manufactured;
  - (ii) sold;
  - (iii) imported;
  - (iv) used for personal use; and
  - (v) in stock.

(2) A registered supplier of a plastic shopping bag shall keep the information referred to in subregulation (1), with all other books and documents containing particulars on which the information is based for a period of three years.

(3) A person who contravenes this regulation commits an offence and on conviction is liable to a fine not less than Five Thousand Maloti but not exceeding Fifty Thousand Maloti or imprisonment for a period not less than two years but not exceeding twenty years or both.

### **Deregistration**

16. (1) A registered supplier of a plastic shopping bag who wishes to cease charging plastic levy, shall apply in accordance with Form C, in Schedule A to the Director to be deregistered.

(2) The Director shall upon deregistration of a registered supplier of a plastic bag, issue a certificate of deregistration to charge plastic levy in accordance with Form D, in Schedule A.

## **Appeals**

17. A person who is not satisfied with a decision or action taken under these regulations, shall after exhausting available internal administrative remedies with the Lesotho Revenue Authority appeal to the Minister within thirty working days.

## **Environmental inspectors**

18. (1) An environmental officer may after producing an official identity card -

- (a) enter, search or inspect any premises for the purposes of ensuring compliance with these regulations; and
- (b) seize and confiscate any plastic shopping bag which he has reasonable believe that it was obtained contrary to these regulations.

(2) A person who contravenes this regulation commits an offence and on conviction is liable to a fine not less than Five Thousand Maloti but not exceeding Fifty Thousand Maloti or imprisonment for a period not less than two years but not exceeding twenty years or both.

**DATED: 1ST SEPTEMBER, 2022**

**NTLHOI MOTSAMAI  
MINISTER OF TOURISM, ENVIRONMENT AND CULTURE**

## **NOTE**

1. Act No. 10 of 2008



**SCHEDULE A**

**Form A**

**Application for Registration to Charge Plastic Levy**

1. Name of Applicant(s):

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.....  
.....  
.....

2. Address:

.....  
.....  
.....  
.....

3. Type of Business:

.....  
.....  
.....  
.....

4. Trader's License number:

.....  
.....

5. Thickness of plastic bags to be charged plastic levy:

.....  
.....

6. Quarterly quantity of plastic bags to be charged plastic levy:

.....  
.....  
.....

7. Source of plastic bags to be charged plastic levy:

Locally manufactured

Name and address of Supplier

.....  
.....  
.....

Imported

Name and address of Supplier

.....  
.....  
.....  
.....

The information contained herein is correct to the best of my knowledge and belief.

Signature.....Date.....

**For official use**

Date of receipt of application.....

Approved

Rejected

Further information

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.....  
.....



**Form B**

**Permit to Charge Plastic Levy**

Permit Number:

.....  
.....

Permit Holder:

.....  
.....  
.....

Of (Address):

.....  
.....  
.....

Approved use:

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.....  
.....

Permit Condition(s):

.....  
.....  
.....

Please attach separate sheet (where applicable)

Date of Approval.....

Date of Expiry:.....

**Director of Environment** .....

**NB:** This permit is not transferable to any other person without the approval of the Director.



**Form C**

**Application for Deregistration to Charge Plastic Levy**

1. Name of Applicant(s):

.....  
.....

2. Address:

.....  
.....  
.....  
.....

3. Type of Business:

.....  
.....

4. Permit number:

.....  
.....

5. Reasons for deregistration:

.....  
.....

The information contained herein is correct to the best of my knowledge and belief.



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Signature.....Date.....

**For official use**

Date of receipt of application.....

Approved

Rejected

Further information

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**Form D**

**Certificate of Deregistration to Charge Plastic Levy**

Certificate Number:

.....  
.....

Certificate Holder:

.....  
.....  
.....

Of (Address):

.....  
.....  
.....

Certificate Condition(s):

.....  
.....  
.....

Please attach separate sheet (where applicable)

Date of Approval.....

**Director of Environment** .....

**NB:** This certificate is not transferable to any other person without the approval of the Director.

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LEGAL NOTICE NO. 89 OF 2022

**Lesotho Tourism Development Corporation  
(Appointment of Members of the Board of Directors)  
Notice, 2022**

Pursuant to section 6(3) of the Tourism Act, 2002<sup>1</sup>, I,

**NTLHOI MOTSAMAI**

Minister responsible for tourism, environment and culture make the following Notice -

**Citation and commencement**

1. This Notice may be cited as the Lesotho Tourism Development Corporation (Appointment of Members of the Board of Directors) Notice, 2022 and shall come into operation on the date of publication in the Gazette.

**Appointment of Members of the Board of Directors**

2. Appointment of Members of the Board of Directors Notice, 2021<sup>2</sup> is amended by deleting “Mrs Marethabile Sekhiba” and substituting “Mr Tšotetsi Tsunyane”.

**Tenure of Office**

3. A member referred to in item 2 shall hold office for two (2) years two (2) months from the date of appointment and may be reappointed.

**DATED:**

**NTLHOI MOTSAMAI  
MINISTER OF TOURISM, ENVIRONMENT AND CULTURE**

**NOTE**

1. Act No. 4 of 2002 as amended by Act No. 1 of 2006
2. L.N. No. 94 of 2021