

Time Release Study

Consecutive, Comprehensive, and Cross-Border

Maseru Bridge Border

Ficksburg Bridge Border

Maseru Bridge | 12–16 May 2025
Ficksburg Bridge | 26–30 May and 2–6 June 2025

Undertaken in collaboration with:



ACCELERATE TRADE
FACILITATION PROGRAMME



**Revenue
Services**
Lesotho

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Abbreviations And Acronyms

Acronym	Description
AEO	Authorised Economic Operator
BMA	Border Management Authority
C-BRTA	Cross-Border Road Transport Agency
CPS	Cargo Processing System (SARS)
CRE	Customs Risk Engine (SARS)
DPS	Customs Declaration System (SARS)/Declaration Processing System
FTA	Free Trade Agreement
LBG	Land Border Gate (SARS System/Reports)
NPR	Number Plate Recognition
OGA	Other Government Agency
POE	Port of Entry
PTA	Preferential Trade Agreement
SARS	South African Revenue Service
SAPS	South African Police Service
SSM	Service Manager (SARS Workflow System)
TAT	Turnaround Time
TRS	Time Release Study
TWG	Technical Workgroup
VAT	Value-Added Tax
WCO	World Customs Organization
WTO	World Trade Organization

Executive Summary

This Time Release Study (TRS), executed at the Maseru Bridge and Ficksburg Bridge Ports of Entry (POE) in collaboration with the World Customs Organisation (WCO) Accelerate Trade Facilitation Programme, as funded by the United Kingdom's His Majesty's Revenue & Customs and the National Trade Facilitation Committee (NTFC) of Lesotho, coordinated by the Revenue Service Lesotho (RSL), revealed a sharp contrast in border performance. The electronic efficiency of the South African Revenue Service (SARS) systems is excellent, with low-risk declaration processing (submission to CUSRES) achieved in a uniform 25 seconds across all four trade channels.

The study also highlighted areas where other border agencies are modernising and gaining efficiency. The Border Management Authority (BMA) Immigration Section has proactively improved its process to manage commercial traffic. For example, truck drivers who wear reflector jackets are prioritised and are processed without queuing. This specialised control process is highly efficient, averaging just one minute. Similarly, the Cross Border Road Transport Agency (C-BRTA) maintains a highly efficient permit-verification process, typically completing checks in a swift one to three minutes. However, the report flags a critical operational risk: the current location of the C-BRTA verification function at the gate can clog the mouth of the port, counteracting the speed achieved by the individual agencies.

Manifest-processing is nearly instantaneous: Maseru Import averaged 17 seconds; Ficksburg Import averaged 25 seconds; Maseru Export averaged 45 seconds; and Ficksburg Export averaged 50 seconds. However, this internal efficiency contrasts with the end-to-end time burden faced by traders, which confirms that the primary delays are procedural and control-related.

The time a consignment spends at the border (End-2-End) is excessive, with significant variance across channels:

- i. Maseru Export averaged two hours.
- ii. Maseru Import averaged one hour and 21 minutes.
- iii. Ficksburg Export averaged 59 minutes.
- iv. Ficksburg Import averaged 52 minutes.

This burden is exacerbated when a risk-alert is triggered for documentary review, with resolution times soaring to five days, 12 hours, and nine minutes for Maseru Export. Ficksburg Import showed a staggering 18 hours and 40 minutes resolution time, signalling a critical failure in the documentary-inspection process. AEO status provides a massive efficiency gain in the documentary inspection area, clearing declarations in under 3 hours and 30 minutes compared to the five days, and 12 hours required for high-risk non-AEO declarations. This analysis proves that the focus must shift from shaving minutes off existing processes to resolving the fundamental control, governance, and infrastructure failures.

During the TRS execution week, the team documented numerous control and governance failures that directly contribute to security risks and operational inefficiency. Most critically, these challenges revolved around officer presence and control integrity. The challenge is less about turnaround time and fundamentally about resolving a lack of robust cross-border control functions and activities.

TRS Findings

1. **Manifest Verification:** at Maseru Export, the required procedure — in which the driver must walk a significant distance from the truck to the gate office to submit the manifest — is inherently inefficient, causing unnecessary delays.
2. **C-BRTA Verification:** the lack of a designated off-site station for C-BRTA interventions results in trucks being stopped at or near the main gate, causing predictable congestion and delaying the smooth passage of compliant cargo.
3. **Scrap Metal Processing:** the high-volume import of scrap metal is severely impeded by the non-operational Lesotho weighbridge, forcing trucks into a time-consuming back-and-forth movement across the border simply to obtain a weigh slip before final “Mark for Exit” can be completed, extending clearance time unnecessarily.
4. **Documentary Inspection:** when the system triggers a documentary-inspection request, traders take long to submit the required supporting documents. Crucially, even when traders submit their documents promptly, further processing delays are encountered in the SARS processing hub for road modality. This suggests a two-fold bottleneck: first, a time-lag from the trader to provide necessary documentation, and second, an internal procedural delay within the centralised SARS Customs processing environment responsible for reviewing the submitted documents and issuing the final clearance message. This internal lag negates the rapid response achieved by compliant traders and highlights a systemic need to streamline the documentary inspection workflow in the processing hub.

Process Findings and Observations

1. Control and Integrity Failures

- a. **Visibility and Control Gaps:** officers are not sufficiently visible in critical operational areas. Officers mark trucks from inside buildings without visual confirmation of the vehicle or cargo, due to shortage of manpower.
- b. **Security Risk during Shift Changes:** high-risk shift changeovers frequently coincide with witnessed smuggling attempts at the ports, indicating a predictable security vulnerability during these periods.
- c. **VAT Refund Fraud Risk:** major integrity failure was observed among officers stamping VAT-refund invoices without proper physical verification of goods, opening a direct and easily exploitable path to financial fraud.
- d. **Verification Stations Unattended:** mandatory verification stations are sometimes unattended, directly causing delays and confusion for drivers.

2. Procedural and System Bottlenecks

- a. **System Maintenance Congestion:** SARS system maintenance, which occurs regularly on Friday afternoons, creates unnecessary congestion and operational deficiencies during a high-traffic period.
- b. **Scrap Metal Clearance Delay:** complex and delayed clearance of high-volume scrap metal imports is due to the non-operational Lesotho weighbridge, which results in time-consuming, back-and-forth movements into South Africa for weighing before final marking.

3. Operational and Infrastructure Deficiencies

- a. **Lack of Inspection Infrastructure:** absence of dedicated physical-inspection bays compromises the quality and thoroughness of inspections.
- b. **Traffic Management Confusion:** confusion exists over SAPS/BMA traffic-management mandates, which hinders the prompt clearance of traffic jams and compounds the time burden on cargo movement..
- c. **Driver Non-Compliance:** the time burden is exacerbated by truck drivers who fail to adhere to established border processes.

High-Impact Recommendations

The comprehensive range of observations collected during the TRS provides a clear mandate for targeted intervention. The following recommendations deal with the systemic control failures, procedural bottlenecks, and infrastructure gaps that were identified as the root causes of excessive end-to-end delays. These shortcomings were evident despite the efficiency of SARS's electronic systems. Implementation of these measures is essential to harmonise the customs-control and other agencies-control functions with trade facilitation goals, elevating both security and efficiency across the Maseru Bridge and Ficksburg Bridge ports.

1. System and Process Alignment

- a. **System Maintenance Rescheduling:** immediately reschedule the SARS system maintenance from Friday afternoons to low-traffic, late-night/early morning hours to eliminate predictable, unnecessary congestion.
- b. **Export Process Modernisation:** implement a new standard operating procedure for exports involving simultaneous drive-through verification and marking for arrival. This will cut wasted time by allowing the driver to process the manifest while remaining in the vehicle.
- c. **Driver Compliance Communication:** provide clear signage outlining step-by-step process at the export gate to correct driver non-compliance (e.g. passports must be stamped before checking with customs).

2. Control and Integrity Reinforcement

- a. **Mandatory Officer Presence:** enforce mandatory, continuous customs officer presence at all verification stations (including the customs verification station at the Maseru Export gate) to prevent delays caused by unattended booths.
- b. **Enforcement of VAT Verification:** institute the strict enforcement of physical verification for VAT-refund claims to mitigate the confirmed fraud risk associated with stamping invoices without checking the goods.
- c. **Targeted Monitoring:** immediately deploy officers (ideally in clearly identifiable uniforms) to monitor loaded and empty trucks, to manage the significant security risks posed by inadequate checks in these areas.

3. Traffic and Infrastructure Optimisation

- a. **Relocate C-BRTA Intervention:** relocate C-BRTA intervention to pre-border truck stops (e.g. the area demarcated for trucks) to eliminate gate congestion and streamline the flow of compliant trucks.
- b. **Secure Inspection Bays:** collaborate with Home Affairs to enforce designated staff parking away from operational zones, thereby keeping critical inspection bays operational during shift changes and preventing blockages.
- c. **Minimise Scrap Metal Delay:** implement measures to resolve scrap-metal import delays, such as working with Lesotho authorities to repair and operationalise their weighbridge or enabling direct weighbridge data transfer to SARS Customs' systems.

1. Background

The South African Revenue Service (SARS) champions trade facilitation in alignment with international standards, particularly the World Trade Organization's Trade Facilitation Agreement, which entered into force on 22 February 2017. This commitment places Customs at the forefront of enabling global trade, a mandate which SARS's Commissioner emphasises. In this role, Customs is central to creating an environment for traders to comply easily with rules and legislation. The core function is to facilitate the lawful, accurate, and timely movement of goods and persons, which relies on cohesive operations and systems across the border environment.

To prepare for this extensive project, SARS worked closely with the WCO and the Revenue Services Lesotho (RSL). This partnership began with a TRS planning workshop held from 5 to 9 May 2025, which established the joint methodological framework. The resulting study, Time Release Study: Consecutive, Cross-Border, and End-to-End, was formally initiated with a launch event in Maseru, Lesotho, on 6 May 2025. This collaborative approach allowed the study to capture a comprehensive view of the trade flow, identifying challenges that span both sides of the border.

The data-collection phase for this TRS – which seeks precisely to measure the actual time required or taken for goods release – was executed across two distinct periods: 12 to 19 May 2025 for Maseru Bridge, and 2 to 6 June 2025 for Ficksburg Bridge. This process was followed by rigorous data verification and recording. The findings, offered in this final report, underscore the unwavering commitment of SARS, RSL, and the WCO to improve regional trade facilitation. The insights derived from this rigorous analysis will be the roadmap for the continuous enhancement of SARS Customs and border processes.

2. Objectives

The overarching objectives of the TRS are multifaceted, aiming comprehensively to analyse and improve the efficiency of clearance and release processes. The study is designed to:

1. **Identify constraints/bottlenecks:** uncover and delineate obstacles in the supply chain to pinpoint areas for improvement.
2. **Measure trade-facilitation results:** quantify and assess the results of ongoing trade-facilitation projects to gauge their effect on customs processes.
3. **Recommendations for improvement:** provide practical recommendations to improve the efficiency and effectiveness of customs-clearance processes.

During the TRS conducted with Lesotho specifically, the study aimed to:

1. **Measure average time at Maseru and Ficksburg ports of entry:** quantify the average time taken from cargo arrival to exit at the Maseru and Ficksburg ports of entry.
2. **Measure time from mark-for-arrival in South Africa to mark-for-exit in Lesotho (for exports) and mark-for-arrival in Lesotho to mark-for-exit in South Africa (for imports) to determine the average time taken from arrival to exit.**
3. **Measure time from declaration submission to cargo release:** evaluate the average time taken from the submission of a declaration to the release of cargo.
4. **Assess time for each release activity:** break down and measure the average time for specific activities in the release process, including documentary checks, physical inspections, and interventions by OGAs.
5. **Evaluate time for each release activity:** further analyse and measure the average time for each activity within the release process.
6. **Assess time involving OGAs:** determine the average time required or time for activities involving and requiring intervention from OGAs during the release process.
7. **Identify constraints affecting release:** identify and document constraints that affect the overall release process.
8. **Suggest corrective/remedial measures:** propose specific corrective and remedial measures to improve the time required for the release of goods, fostering a more streamlined and efficient customs-clearance process.

3. Methodology

The TRS conducted for the Maseru Bridge and Ficksburg Bridge ports of entry is a strategic and comprehensive analysis of clearance and release processes and is aligned with the latest international standards. The study adopts the comprehensive measurement framework prescribed by the WCO Time Release Study Guide (Version 4, 2025), moving beyond the traditional metric of solely measuring the time from declaration submission to final customs release. Instead, this TRS encompasses the entire end-to-end journey of the consignment, specifically measuring the duration from the arrival of goods (Mark-for-Arrival) at the port of entry to their physical exit (Mark-for-Exit) from the controlled area.

This expansive measurement scope is crucial because it acknowledges that the efficiency of border clearance is a collective responsibility, intricately interwoven with the efforts and procedures of all participants. By encapsulating the entire timeline from the moment goods physically enter the port premises until final authorisation and departure, the TRS reveals the time-investment made by all concerned entities, including customs agencies, OGAs, and traders. This approach accurately captures all potential points of friction and delay at both Maseru Bridge and Ficksburg Bridge.

By investigating the complete customs-clearance timeline, the study illustrates the roles which both public and private entities play. This comprehensive data allows for a nuanced, evidence-based evaluation of the overall efficiency and effectiveness of border procedures. The resulting analysis moves beyond simple process-times and pinpoints systemic weaknesses that require cross-agency intervention and targeted investment. These interventions will maximise the strategic benefit of the TRS findings on trade facilitation.

The Technical Workgroup (TWG) responsible for executing this study was rigorously guided by a team of experts and adhered strictly to the methodological prescripts established by the international community. While the foundational principles remained consistent, the TWG integrated the latest practical and analytical enhancements outlined in the WCO TRS Guide, Version 4, 2025. The phases and process-steps detailed in this report were implemented to meet current best practices for international trade-facilitation measurement. These standards help to verify the reliability and comparability of the data gathered at the Maseru Bridge and Ficksburg Bridge ports of entry.

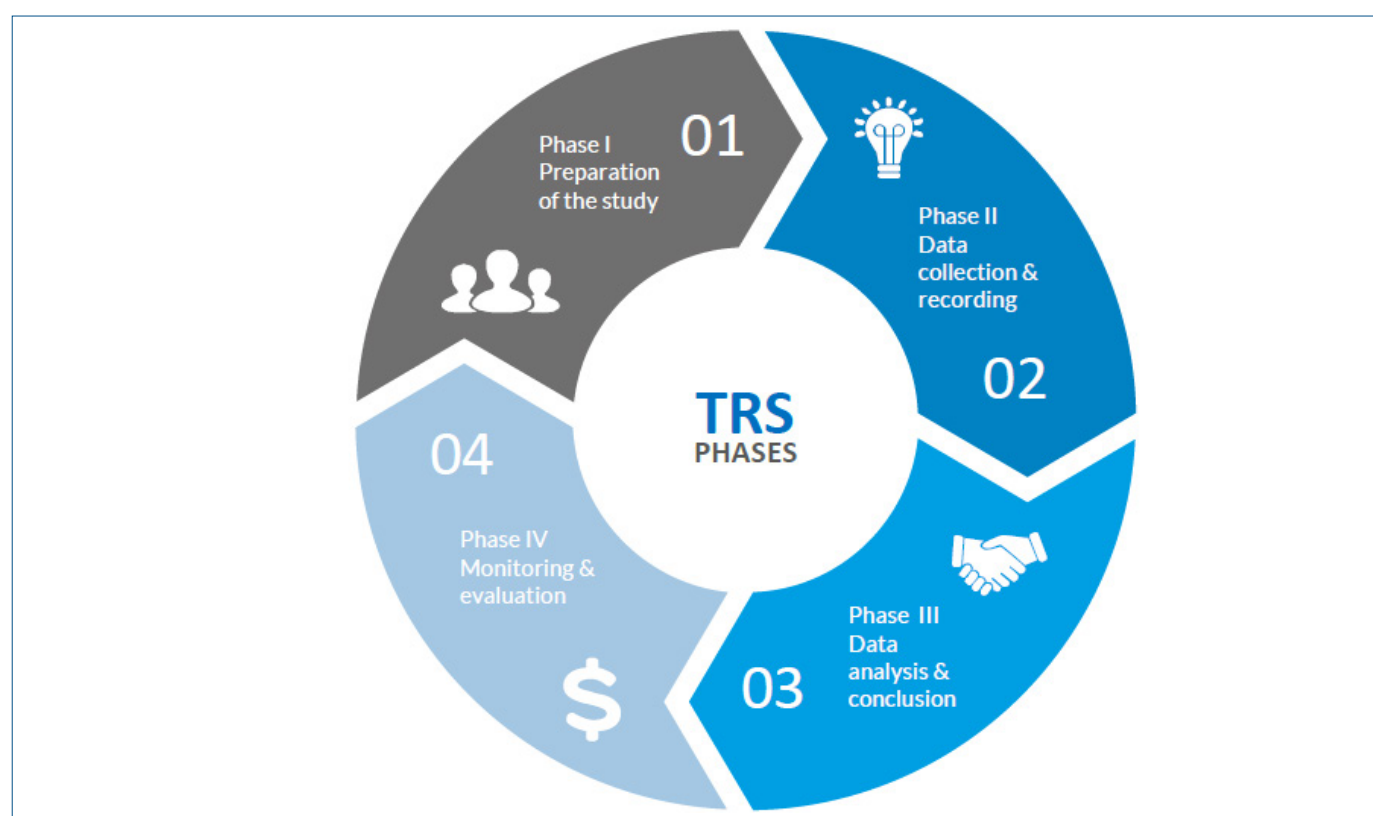


Figure 1: WCO TRS cycle

3.1. Phase 1 – Preparation of the Study

3.1.1. Scope

3.1.1.1. Period and Duration

To deliver a comprehensive and statistically representative TRS, the data-collection period was designed to capture a diverse range of operational conditions, traffic patterns, and process variations.

At the Maseru Bridge port of entry, the study was conducted over five consecutive working days from 12 May to 16 May 2025. The observation times were varied daily within this period to prevent bias and to sample consignments across different peak and non-peak hours.

The observation period at the Ficksburg Bridge port of entry was extended to a total of ten sampling days, split into two separate weeks to capture broader variability and logistical differences:

1. Week 1: observations were conducted over five days, spanning 26 to 30 May 2025, specifically covering the core business hours from 09:00 to 17:00.
2. Week 2: a second block of five days, from 2 to 6 June 2025, was dedicated to capturing extended operational activity, with observation times ranging from 06:00 to 23:59.

This segmented and extensive sampling approach, incorporating both standard business days and varying hours (including near-24-hour coverage in Week 2 at Ficksburg, due to low trade volumes between 09:00 and 17:00), allowed the TWG to gather a dataset that accurately reflects the full complexity and time-cost implications of the customs-clearance process under real-world conditions.

3.1.1.2 Procedures

The study's design encompassed the full spectrum of commercial cargo processing to measure of border efficiency comprehensively. The scope explicitly covered all cargo types, imports, exports, and transit movements so that the analysis accurately reflected the total burden of trade facilitation at the subject borders. This included all shipments classified as dutiable cargo, non-dutiable cargo, and duty-exempted cargo processed on a commercial basis, regardless of their specific customs regime. Crucially, the study excluded personal effects carried by passengers, or unaccompanied passenger-baggage, to keep the analysis focused on commercial trade flow.

The sampling methodology accounted for trade variability by including specialised cargo categories that inherently affect clearance times. This encompassed perishable goods, which demand rapid release; high-risk goods, which necessitate higher scrutiny; and cargo belonging to Authorised Economic Operators (AEOs), which should experience expedited processing. By incorporating these differing categories, the study measures the customs administration's capacity to manage risk and provide differentiated treatment.

Finally, the study's design kept the analysis independent of automated selectivity decisions by tracking cargo through all clearance channels/lanes i.e. green, yellow, red, and blue. This comprehensive tracking allows the report objectively to determine the average time taken across the entire spectrum of physical and documentary checks, from automated release (green) to full physical inspection (red). The scope was further broadened to include cargo imported and exported under various free-trade agreements and preferential-trade agreements, enabling a strategic assessment of whether trade agreements lead to measurable time savings for the borders' operations.

3.1.1.3. Geographical Scope

To contextualise the challenges and developments presented in this report, this introductory section gives a historical backdrop comprising the events and milestones that have influenced the scope and direction of the current study.

The Free State province covers approximately 129 825 square kilometres and represents 10.6% of South Africa's land area, making it the country's third-largest province. The province is central to South African trade with Lesotho. Four of the five commercial land-border crossings shared by South Africa and Lesotho – Maseru, Ficksburg, Van Rooyens Hek, and Caledonspoort – are in the Free State, underscoring the province's central role in facilitating regional commerce.

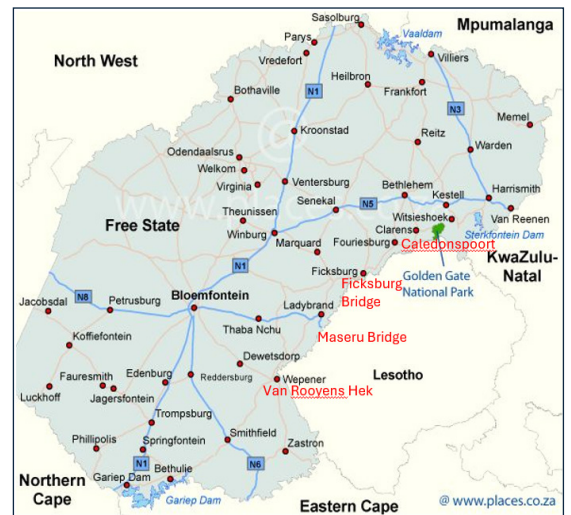


Figure 2: Free State provincial border with Lesotho.

Maseru Bridge Port of Entry

The Maseru Bridge port of entry is a vital gateway, directly connecting South Africa to the heart of Lesotho. This crossing is a lifeline for Lesotho's capital city, facilitating a remarkable volume of traffic. This port of entry is significant to the economic activity of both nations.

For SARS Customs and the broader South African economy, Maseru Bridge is one of the top-six priority ports designated for strategic development by the government and BMA. Operating 24 hours a day, it is a bustling commercial hub streamlining the flow of essential supplies including groceries, fuel, vehicles, and textiles for businesses in the Free State and surrounding provinces. On average, the bridge processes a remarkable 16 000 trucks monthly.

Despite its importance, Maseru Bridge is hampered by several challenges. Outdated infrastructure is a major factor contributing to congestion, especially during peak traffic periods. Lack of adequate inspection facilities complicates essential quality checks, particularly in adverse weather. Compounding these operational issues, the proximity of villages bordering the crossing contributes to concerns of smuggling and illicit activities. Nevertheless, the port's promising role in enhancing cross-border economic integration demands that its challenges be resolved.

Ficksburg Bridge Port of Entry

The Ficksburg Bridge port of entry is one of the busiest in the Free State, ranking as the province's second largest, handling significant volumes of travellers and commercial goods. Connecting Ficksburg in the eastern Free State with the town of Maputsoe in Lesotho, the port sits adjacent to industrial areas featuring factories that produce apparel and footwear destined for South Africa. Ficksburg Bridge is also vital for the food industry, facilitating the movement of essential commodities like grain-milling products, bulk wheat and maize, and frozen fish.

The proximity of Ficksburg and Maputsoe supports daily shopping activities for ordinary travellers and hawkers. It offers a shortened and affordable travel distance for local communities on both sides who rely on easy cross-border commuting. However, the volume of traffic at the port escalates sharply during the two main peak seasons: the Easter Holidays and the December festive season. These periods see a significant influx of travellers, particularly Basotho citizens residing in South Africa and migrant workers returning home, generating intense pressure on border operations and reinforcing the necessity for future upgrades.

Despite its importance, the port's operations are significantly hampered by a pervasive lack of infrastructure. Shortcomings include insufficient parking, weighbridge scales, inspection ramps, and cargo scanners. Although the port's adjacency benefits commuters, this position complicates the management of the controlled area as commercial buildings situated just outside the port entrance create a safety risk.

3.1.2. Business Process

A foundational requirement of the WCO TRS Guide (Version 4, 2025) is the accurate mapping of existing border processes to measure bottlenecks. Although the relevant SARS division responsible for customs business-process confirmed that documented procedures for both Maseru Bridge and Ficksburg Bridge were available, they were not initially presented in a format suitable for the TRS.

To meet the analytical requirements of the study, the existing process documentation was redrawn into the “swimlane” diagram format. This format is essential for the TRS because it delineates responsibilities and visually breaks down complex, sequential procedures into understandable, manageable parts assigned to specific stakeholders (customs, OGAs, traders). Following the mapping, the accuracy and adherence of these redrawn business-process flows were validated and confirmed through a dedicated process-walkthrough session conducted with the TWG.

The use of these validated swimlane diagrams directly contributed to the study’s goals by creating transparency among stakeholders and identifying opportunities for improvement. This detailed mapping technique is core to the TRS methodology, enabling the TWG to locate specific handover points and administrative steps where delays occur. See Annex 1.

3.1.3. Data Dictionary

The next indispensable step for the study was the development of a clear and concise business-process map, which enabled the creation of the Data Dictionary. The Data Dictionary systematically listed all necessary data elements for both manual (physical) and electronic (system-based) collection. This empowered the TWG to determine which elements would be collected manually using the TRS questionnaire and which would be electronically extracted from SARS Customs systems.

The physical data elements served as the direct input for developing the final, targeted TRS questionnaire. Digitally, key operational metrics were collected directly from core SARS Customs systems, including the Declaration Processing System (DPS), Cargo Processing System (CPS), the Customs Risk Engine (CRE) (for selectivity data), and the Service Manager (SSM) workflow tool.

3.1.4. Questionnaire Development

The data collection and analytical framework were established through a customised TRS questionnaire, meticulously aligned with the analytical requirements of the WCO TRS Guide (Version 4, 2025). This framework was developed during the TWG workshop with stakeholders to capture data relevant to the road modality at the Free State borders.

To supplement and validate this system data, physical questionnaires were developed and deployed for the precise, real-time tracking of trucks and drivers at the border. This dual approach ensured that every step of the clearance process, from the automated entry recorded in the land-border-gate reports, to the manual procedures conducted on the ground, was accurately measured. The final questionnaire incorporated adjustments to suit the specific legal and operational environment of South Africa while maintaining strict adherence to WCO guidelines, guaranteeing the international comparability and relevance of the collected data. For a detailed view of the questionnaire, see Annex 3.

3.1.5. Sample Size

The sampling methodology was driven by an analysis of the average monthly declaration volumes to ensure the collected data was statistically representative of regular trade flows during the observation period. For Ficksburg Bridge, the target sample size for imports was calculated from the average 350 monthly declarations, yielding a projection of 58 declarations over the five sampling days; this was conservatively rounded up to 100 declarations to build in a safety margin for the TRS. Given that one import truck carries an average of two consignments, the Ficksburg import study required 50 tracked trucks. The export traffic was significantly higher, with an average of 1 500 monthly declarations projecting 250 declarations over five days. Factoring in an average of three consignments per export truck, this necessitated tracking a minimum of 83 Ficksburg export trucks.

The highest sampling demands were at the Maseru Bridge port of entry, reflecting its status as a Priority Port. The import flow, averaging 2 400 declarations per month, projected a sample of 400 declarations over the five sampling days. Based on an average of three consignments per import truck, this required tracking 133 Maseru import trucks. For exports, the volume was highest, averaging 7 500 declarations monthly, projecting a significant 1,250 declarations for the five-day period. To achieve this representative sample, with an average of three consignments per export truck, the study targeted the tracking of 208 Maseru export trucks. These calculated sample sizes lets the final analysis of time metrics accurately reflect the typical high-volume operational reality at both border crossings.

Based on the preliminary declaration-volume analysis and adjustments, the TWG established the following final physical truck-movement targets for the duration of the study:

Table 1: Declaration Targets

Port of Entry	Trade Direction	Declaration Target
Maseru Bridge	Export to Lesotho	400 Declarations
Maseru Bridge	Import from Lesotho	100 Declarations
Ficksburg Bridge	Export to Lesotho	200 Declarations
Ficksburg Bridge	Import from Lesotho	100 Declarations

3.1.6. Test Run

In accordance with the best practices outlined in the WCO Time Release Study Guide, dedicated test runs were conducted at both ports of entry prior to the live execution of the study. A joint South African and Lesotho team, supported by WCO experts, conducted the initial test run at Maseru Bridge on Friday, 9 May 2025, followed by a second test run at Ficksburg Bridge on Saturday, 10 May 2025.

These pre-execution test runs were necessary to validate the study's design. They allowed the TWG to identify and solve practical issues and concerns within the actual clearance processes and operational workflows of both land borders. This exercise enabled the immediate refinement of the TRS questionnaires and identified areas for enumerator placement and the required number of personnel for efficient data collection.

We used a differentiated resource-allocation strategy to manage the distinct characteristics of import and export traffic at Maseru Bridge and Ficksburg Bridge. The team used seven enumerators in total across both borders, with an emphasis on exports, which typically involve higher volumes. Specifically, five enumerators were dedicated to record export data, whereas two enumerators were assigned to the import processes at each post. This resource distribution offered maximum coverage of the export leg, reflecting the higher volume observed and improving data integrity.

The chosen data-collection method was known as "marry the driver". Immediately upon a truck driver's arrival at the port, a single enumerator records the time and follows that driver through every step of the clearance process until the truck physically exits the border. This strict one-to-one methodology — one driver, one enumerator, one survey questionnaire — eliminated errors that can occur when tracking multiple drivers/trucks simultaneously.

3.2. Phase 2 – Data Collection and Recording

3.2.1. Data Collection

The foundation of the quantitative analysis was the meticulous capture of physical truck-movement data directly into the dedicated WCO TRS tool, which ensures international consistency with the methodology prescribed by the WCO TRS Guide. This raw, time-stamped information was subsequently exported and organized within a centralized Microsoft Excel Workbook. For clear segregation and ease of reference, the workbook contained distinct, labelled sheets corresponding to the specific datasets and questionnaires: Maseru Import, Maseru Export, Ficksburg Import, and Ficksburg Export.

This physical manual data (truck movement) was matched and merged with its corresponding electronic or system data extracted from SARS Customs platforms. Merging lets the reported time metrics reflect the entire process, combining the time spent on physical movement and inspection with the time consumed by documentary processing and automated system clearances. This comprehensive dataset formed the basis for calculating all average and median release times, providing an informative, two-dimensional view of border efficiency.

3.2.2. Data Recorded – Achieved Sample Size

The TRS met and, in several cases, exceeded the targeted declaration counts across both ports of entry during the designated observation windows. For Maseru Bridge Imports, the target of 100 declarations was surpassed, with 74 tracked trucks generating 167 declarations. The observation periods were structured into three blocks across May 2025, extending operational hours until 21:00 on 15 and 16 May to capture evening traffic. The Maseru Export channel significantly exceeded its target of 400 declarations, with 425 tracked trucks yielding an estimated 1 157 declarations during the 12 to 14 May period. Similarly, Ficksburg Import exceeded its 100-declaration target, recording 121 declarations from 116 trucks across the extended May 26 to June 05 period, which included shifts beginning as early as 06:00 to capture diverse traffic flows. Finally, Ficksburg Export also exceeded its 200-declaration target, with 343 trucks generating an estimated 749 declarations across the 26 May to 5 June.

Table 2: Number of Trucks/Questionnaires Recorded

Port of Entry	Regime	Trucks Processed	Declaration Target	Declaration Actual
Maseru Bridge	Import	74	100	167
Maseru Bridge	Export	425	400	1157
Ficksburg Bridge	Import	116	100	121
Ficksburg Bridge	Export	343	200	749

3.3. Phase 3 – Data Analysis and Conclusion

The data analysis phase was critical for transforming raw time stamp information into actionable findings. The process was highly organised, beginning with the challenge of harmonizing disparate datasets from the two customs administrations. Since South Africa and Lesotho use different reference data elements (for declaration and manifest numbers), the joint Technical Work Group (TWG) collaboratively agreed to use the truck registration number and time stamp as the universal linking fields. This decision was crucial for maintaining data integrity and successfully merging the information to achieve a singular, unified End-to-End view of the physical process. Subsequent analysis involved using the WCO TRS tool and Microsoft Excel to calculate total End-to-End times, identify bottlenecks by segmenting the time stamps, and comparing AEO vs. non-AEO performance to isolate the root causes of procedural delays.

The report writing activities were systematically organized to present the detailed findings and formulate targeted recommendations. The primary focus of the reporting structure was to clearly link the quantitative time metrics with the qualitative operational observations recorded by the TRS team. Tools were used to segment the report, ensuring that the data analysis and the subsequent interpretation were presented in distinct sections. This allowed for a clear breakdown of

the 'Efficiency Paradox' highlighting the rapid electronic processing times against the excessive End-to-End delays. The final phase of documentation involved drafting paragraphs to provide essential context, such as the motivation for the study and the efficiency of OGA processes (like BMA Immigration and C-BRTA). Ultimately, the report culminated in a segmented set of high-impact recommendations (Short, Medium, and Long Term), ensuring that the final document was not just a presentation of data but a comprehensive submission for mandatory action and continuous enhancement of Customs processes.

4. Data Analysis

Operational effectiveness is fundamentally linked to the efficiency of procedural workflows. A process is defined as a series of interconnected activities that convert various inputs such as materials, manpower, equipment, and information, into desired outputs encompassing all necessary actions and decisions. To analyse and optimise these complex systems, using a process flowchart is imperative. Such a tool visualises, analyses, and diagnoses procedures related to service delivery, decision-making, and monitoring.

The subsequent sections of this report use these process workflow maps to show how time is spent at the ports of entry. The analysis gives detailed metrics on the average time required or taken for the physical processing of drivers, cargo, and trucks across the full end-to-end journey at both the Maseru Bridge and Ficksburg Bridge ports of entry. This data-driven approach is the basis for the study's recommendations.

Data collection statistics

The table below provides a comprehensive overview of the data collection scope and effectiveness for the Time Release Study (TRS) conducted at the Maseru Bridge and Ficksburg Bridge Ports of Entry. For each of the four trade regimes (Export and Import at both ports), the data details the specific "Period of Data Collection" and the "Total Population" (the full number of declarations and trucks processed during that time). Most critically, the table reports the "Actual No. of Declarations" and "Actual No. of Trucks" that were successfully sampled for the study. By comparing the actual number against the total population, this data directly validates the high level of sample coverage, confirming the reliability and representativeness of the final TRS results.

Table 3: Data collection and statistics

Port of Entry	Period of Data Collection	Total Population "Declarations"	Total Population "Trucks"	Actual no. of Declarations	Actual no. of Trucks
Maseru Export	12-16 May	1157	425	1043	388
Maseru Import	12-16 May and 26-28 May	167	74	152	73
Ficksburg Export	26-30 May and 2-6 June 2025	749	343	679	317
Ficksburg Import	26-30 May and 2-6 June 2025	121	116	111	104

Measures of reliability

The quality and reliability of the Time Release Study (TRS) findings are validated by an analysis of both the Confidence Level and the Margin of Error (MOE). In the context of this study, the Confidence Level represents the sample coverage ratio, the percentage of the total population (declarations and trucks) successfully captured, and the results demonstrate an extremely high and consistent confidence level across all four segments (Maseru export, Maseru import, Ficksburg export and Ficksburg import).

The Margin of Error, conversely, represents the highest potential sampling error, or the maximum percentage of the total population that was missed during data collection. The table below confirm the robust nature of the study, as the maximum sampling error across all segments remained under 11%. For instance, while Maseru Import recorded the lowest error at 8.98%, Ficksburg Import registered the highest at 10.34%, which is still exceptionally low for a comprehensive study.

Table 4: Measures of reliability

Port of Entry	Population % for Captured Declarations	Population % for Captured Trucks	Confidence Level	Margin of Error
Maseru Export	90.15 %	91.29 %	90.72 %	9.85 %
Maseru Import	91.02 %	98.65 %	94.84 %	8.98 %
Ficksburg Export	90.65 %	92.42 %	91.54 %	9.35 %
Ficksburg Import	91.74 %	89.66%	90.70 %	10.34 %

4.1. Electronic Data Time Stamps – System Time Stamps

The schematic below illustrates the efficiency of the electronic customs-system workflow. This illustrates the entire system process, starting from when the declaration is submitted by the trader, to the point when SARS generates and sends a Customs Response Message (CUSRES) back to the trader, confirming the final clearance status.

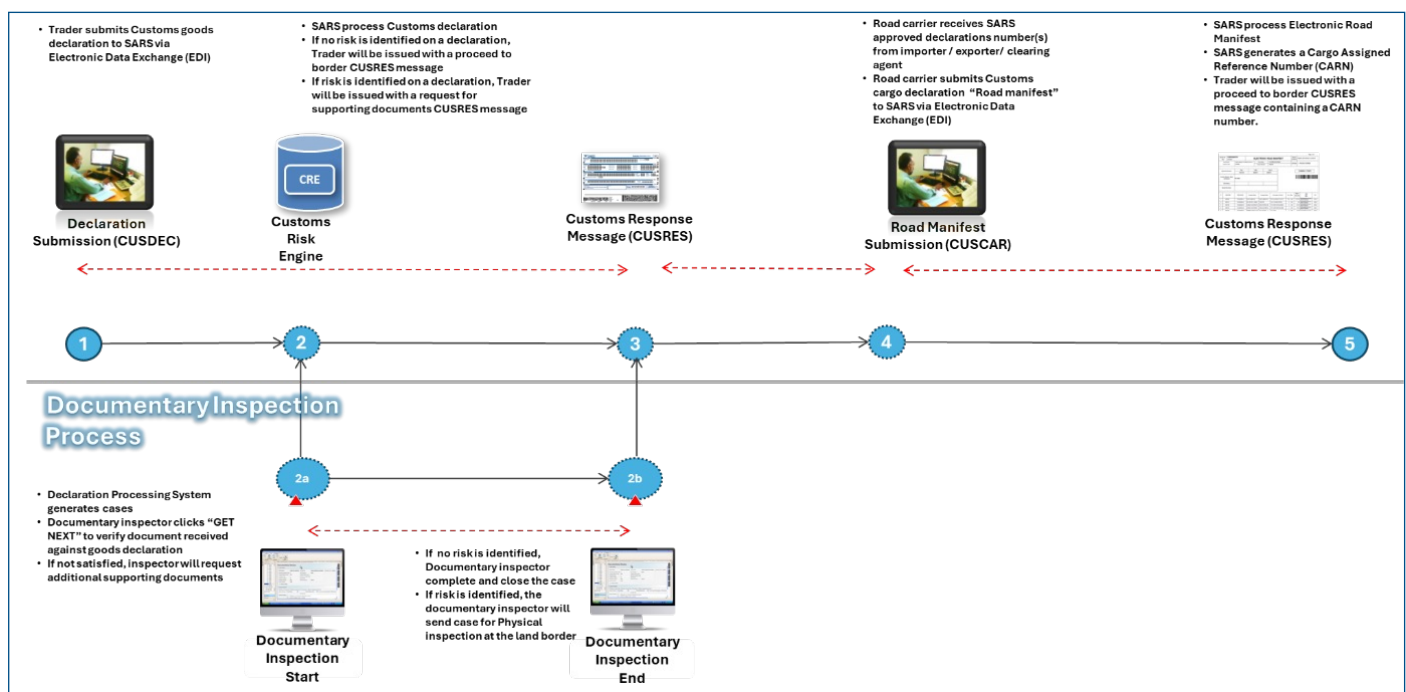


Figure 3: System process.

No Risk Alert

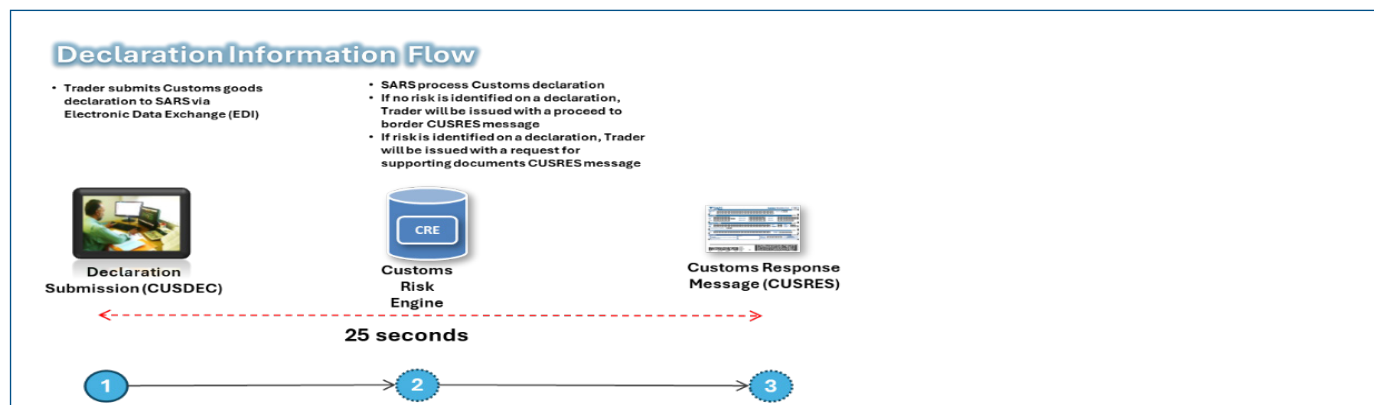


Figure 4: No risk alert – timestamp.

The study confirmed the inherent efficiency of the SARS Customs systems in processing declarations. When a consignment presents no risk-alert requiring physical intervention, the electronic process is exceptionally fast and consistent across both land borders. The time taken from the electronic submission of the declaration, to the transmission of the final CUSRES to the trader, is uniformly 25 seconds for both Maseru Export and Import and Ficksburg Export and Import channels. This demonstrates that for low-risk, compliant trade, the transactional processing time is well within international best practice and contributes minimally to overall border delays.

Risk Alert – Documentary Inspection

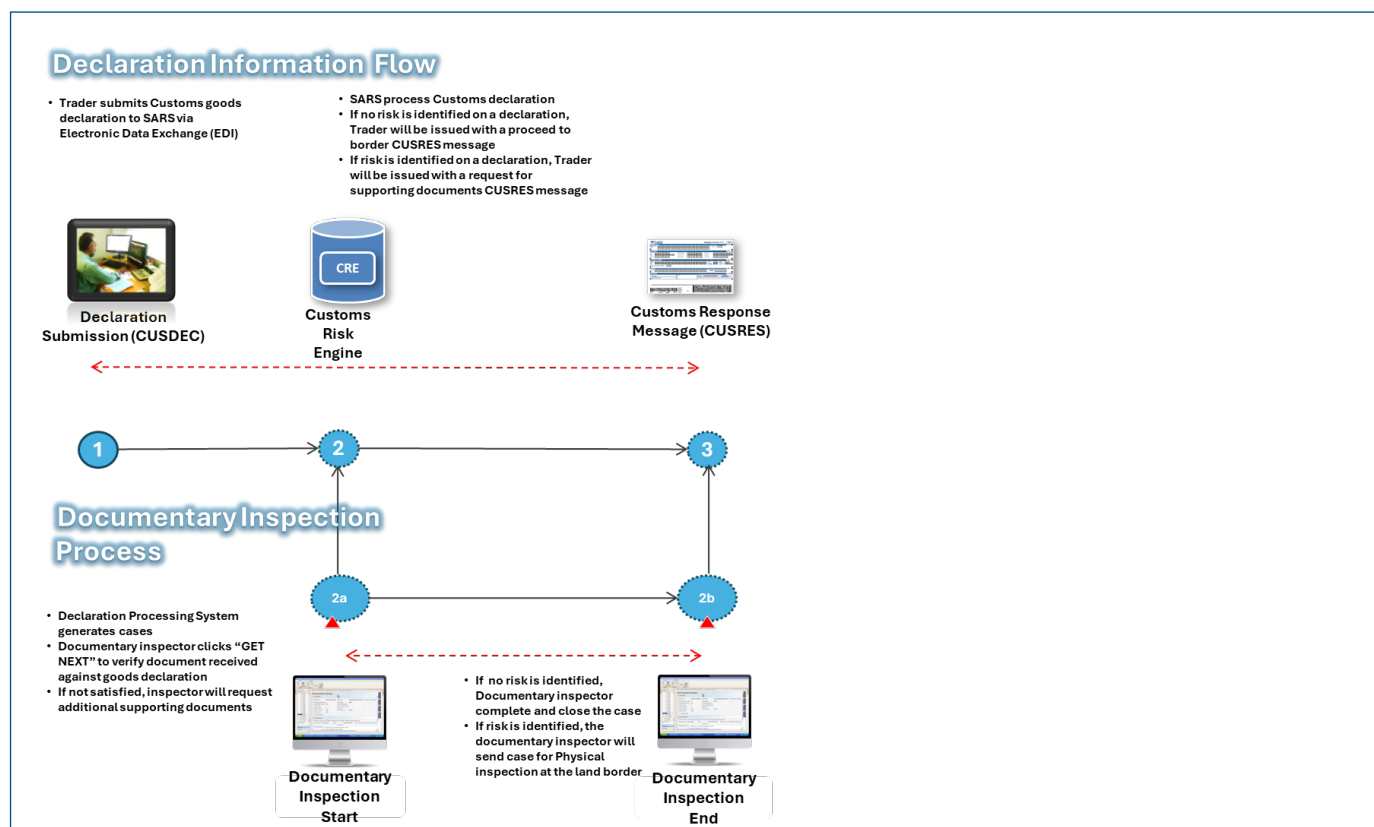


Figure 5: Risk alert and documentary inspection – timestamp

Although the system is exceptionally fast for compliant declarations, a significant challenge and the source of huge delays is experienced once the Customs Risk Engine (CRE) triggers an alert. The time measured here is the duration required to resolve the documentary inspection process before CUSRES is finally sent to the trader. The variance in resolution times, particularly the extreme delays observed on the import leg, signals a critical need to review and streamline the documentary inspection process:

Table 5: Documentary Inspection Timestamps

Port of Entry	Trade Direction	Days	Hours	Minutes
Maseru Bridge	Export to Lesotho	5 days	12 hours	9 min
Maseru Bridge	Import from Lesotho	—	19 hours	29 min
Ficksburg Bridge	Export to Lesotho	No risk alert		
Ficksburg Bridge	Import from Lesotho	—	18 hours	46 min

The procedural steps required efficiently to execute these inspections once a risk alert is raised must be immediately scrutinised and optimised to prevent these extended clearance periods from continuing to hinder trade.

Pre-Clearance

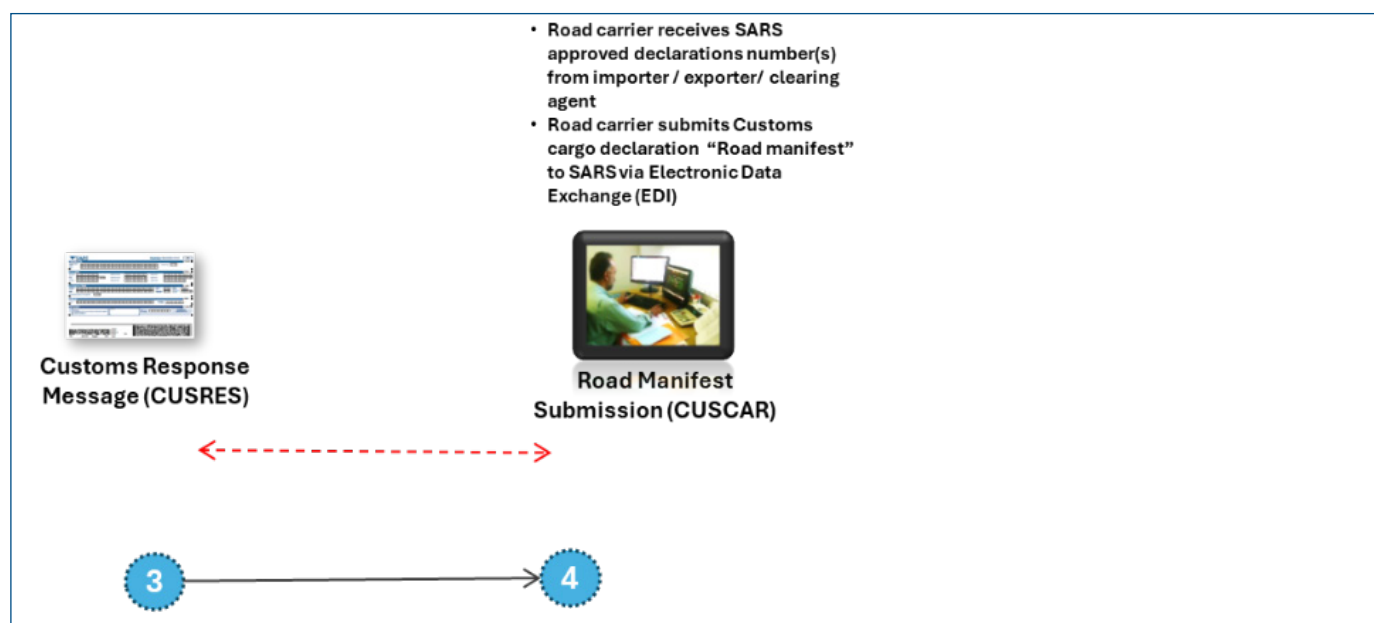


Figure 6: Pre-clearance 1 – timestamp

This data highlights the high degree of pre-clearance preparedness among traders using the Maseru and Ficksburg corridors, a key element of effective trade facilitation. The study found that an impressive 75% of traders submit their declaration in advance of the physical arrival of the goods at the border.

The average lead time between SARS CUSRES response to traders and the submission of a road manifest indicates significant planning by the trade community:

Table 6: Pre-clearance 1 – timestamps

Port of Entry	Trade Direction	Days	Hours	minutes
Maseru Bridge	Export to Lesotho	1 day	9 hours	1 mins
Maseru Bridge	Import from Lesotho	1 day	11 hours	44 mins
Ficksburg Bridge	Export to Lesotho	2 days	3 hours	17 mins
Ficksburg Bridge	Import from Lesotho	2 days	3 hours	26 mins

This proactive submission behaviour gives SARS a window of time for risk assessment and documentary clearance, taking advantage of the electronic system's capabilities well before the physical cargo arrives. This practice must be encouraged to maximise the time available for risk assessment and minimise delays at the port of entry.

Manifest Processing and Response Message

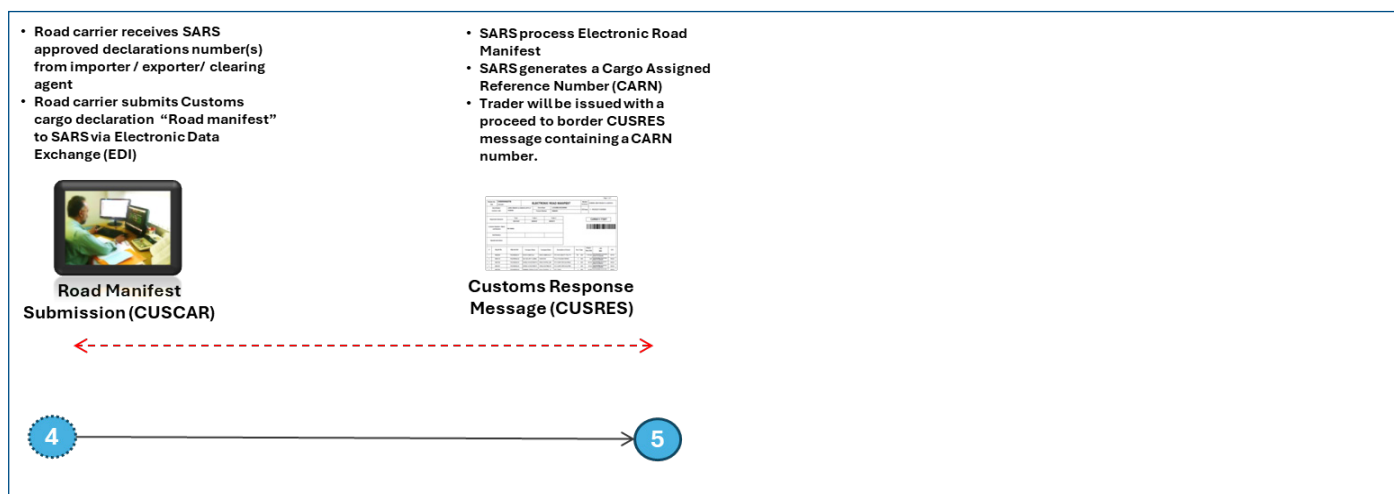


Figure 7: Manifest-processing timestamp.

The electronic acceptance of the carrier's Road Freight Manifest is confirmed to be an extremely rapid step, seconds in the overall trade process. This metric demonstrates that the core electronic system for accepting this critical cargo documentation is highly streamlined and is not a bottleneck.

The time measured from manifest submission to the system response is consistently fast across all channels:

Table 7: Manifest Processing and Response Time Stamps

Port of Entry	Trade Direction	Time
Maseru Bridge	Export to Lesotho	45 sec
Maseru Bridge	Import from Lesotho	17 sec
Ficksburg Bridge	Export to Lesotho	50 sec
Ficksburg Bridge	Import from Lesotho	25 sec

These swift processing times confirm the efficiency of the customs system in handling the initial manifest submission, with delays in the overall end-to-end time attributable to subsequent physical and procedural steps rather than this electronic validation.

Authorised Economic Operators (AEO)

The analysis of AEO declarations across all channels provides compelling evidence of the programme's success and simultaneously exposes the deep inefficiency of documentary inspection process. When an AEO declaration receives no risk-alert, the processing time is nearly instantaneous, averaging just 25 seconds, which is identical to the best performing non-AEO declarations.

However, the real value of AEO status becomes apparent when comparing risk-flagged interventions. AEO declarations are resolved in an average of not more than three hours and 19 minutes. This is a dramatic efficiency gain when contrasted with standard (non-AEO) high-risk declarations, which can take up to five days and 12 hours to be fully cleared. This vast difference in resolution time definitively confirms that the established documentary inspection process requires an immediate and comprehensive review, as the current procedures create delays for traders without achieving an appropriate increase in control or security.

Table 8: AEO Declaration Processing Time Stamps

	Maseru Export	Maseru Import	Ficksburg Export	Ficksburg Import
Min	3 sec	3 sec	3 sec	7 sec
Mode	5 sec	4 sec	4 sec	19 min
Average	1 hour 8 min	3 hour 19 min	7 sec	1 hour 41 min
Median	5 sec	5 sec	5 sec	28 min
Max	1 day 6 hour 9 min	1 day 16 hour 47 min	24 sec	19 hour 19 min

3.3.1.2. Manual Time Stamps – Physical Movement

The TRS revealed distinct average processing times across the two ports of entry. At Maseru Bridge, 74 import trucks were processed in an average of 19 minutes, while 425 export trucks averaged just 12 minutes. Similarly, at Ficksburg Bridge, 116 import trucks were processed at an average of 16 minutes, and 343 export trucks were processed in a swift average of eight minutes. These metrics specifically measure the time spent within the South African processing components (Mark for Arrival to Mark for Exit) and superficially indicate that the SARS-controlled segment of the process is relatively efficient.

A key challenge in conducting the TRS was the discrepancy in Data Dictionary used by both administrations. Specifically, South Africa and Lesotho use different internal reference-data elements for both declaration and manifest numbers. To achieve an accurate, true end-to-end view of the physical truck movement across both sides of the border, the South African and Lesotho TWG agreed on a common, system-independent identifier. They successfully used the truck registration number and time stamp as the universal linking elements. During the data-analysis phase, both teams merged their distinct datasets based on these two physical identifiers, synthesising the information to produce a single, unified view of the entire cross-border process.

Export

Table 9: Export End-to-End Timestamps

Port of Entry	Trade Direction	RSA	Bridge	Lesotho	End-2-End
Maseru Bridge	Export to Lesotho	12 min	14 min	1 h 48 min	2 hours
Ficksburg Bridge	Export to Lesotho	8 min	24 min	41 min	59 min

Import

Table 10: Import End-to-End Timestamps

Port of Entry	Trade Direction	Lesotho	Bridge	RSA	End-2-End
Maseru Bridge	Import from Lesotho	42 min	10 min	19 min	1 h 21 min
Ficksburg Bridge	Import from Lesotho	18 min	11 min	16 min	52 min

Measuring the total time a consignment spends at the border from Mark for Arrival in South Africa to Mark for Exit in Lesotho, and vice versa, provides the critical End-to-End Time Release metric for the trader. The study found significant variations across the four main trade channels. Consignments destined for Maseru Export to Lesotho experienced the longest delay, averaging two hours, while Maseru Import from Lesotho averaged one hour and 21 minutes. The Ficksburg Bridge generally showed quicker clearance times, with Ficksburg Export to Lesotho averaging 59 minutes and Ficksburg Import from Lesotho being the fastest overall at 52 minutes.

Although the technical analysis suggests that the time spent within the direct South African Customs control function is minimised, averaging under 20 minutes for all categories, this does not fully capture the trader's perspective. From the viewpoint of the trade community, the excessive total time spent at these border crossings, which includes periods spent waiting, dealing with delays at the border, and processing by other agencies, is a significant burden. Therefore, despite the quick processing times observed internally by South Africa, the overall experience points to a continued need for wider, cross-border process improvements to reduce the cumulative delay faced by commercial traffic.

Maseru Export

The Maseru Export channel exhibited a significant gap between system speed and End-to-End time, confirming that procedural and control failures are the primary bottlenecks. While the electronic processing of the manifest averaged a quick 45 seconds and low-risk declarations cleared in 25 seconds, the overall consignment time averaged 2 hours. Furthermore, when the risk engine triggered a documentary inspection, the resolution time jumped to 46 minutes. These delays are compounded by operational issues, including an inefficient process requiring drivers to walk a long distance from the truck stop for manifest verification, and critical control stations being unattended due to poor officer conduct, directly leading to unnecessary delays and traffic jams at the gate.

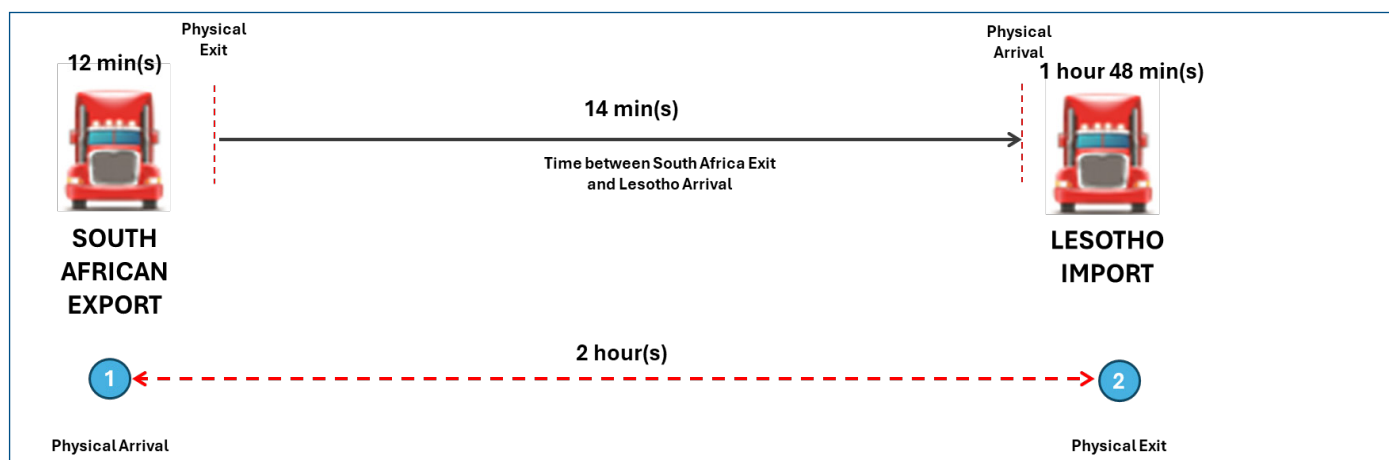


Figure 8: Maseru Export end-to-end timestamp.

Table 11: Maseru: Detailed (1) Export End-to-End Timestamps

	RSA	Bridge	Lesotho	End-to-End
	Arrival to Exit		Arrival to Exit	
Min	3 min	>1 min	5 min	16 min
Mode	4 min	3 min	36 min	1 hours 52 min
Average	12 min	14 min	1 hour 48 min	2 hours
Median	7 min	3 min	1 hour 22 min	1 hour 39 min
Max	5 hours 22 min	5 hours 44 min	21 hours 26 min	19 hours 28 min

Table 12: Maseru Detailed (2) Export End-to-End Timestamps

	Customs Manifest Verification	C-BRTA	Customs Mark for Arrival	BMA Immigration	Customs Mark for Exit
Min	1 min	1 min	1 min	1 min	1 min
Mode	1 min	1 min	1 min	1 min	1 min
Average	8 min	3 min	1 min	1 min	1 min
Median	1 min	1 min	1 min	1 min	1 min
Max	1 min	58 min	3 min	4 min	32 min

Maseru Import

The Maseru Import channel exhibits one of the most significant procedural bottlenecks identified in the study. While the electronic manifest processing is exceptionally fast, averaging just 17 seconds, and low-risk declarations clear in 25 seconds, the overall End-to-End time for a consignment is high, averaging 1 hour and 21 minutes. Critically, when the risk engine flags a declaration for documentary inspection, the clearance time balloons to an average of 8 hours and 11 minutes. This extreme delay indicates a serious lag in the processing hub for the road modality, which fails to efficiently execute the manual review of supporting documents once the risk alert is raised, directly undermining the speed achieved by the electronic system and the proactive pre-clearance submissions made by the trade community.

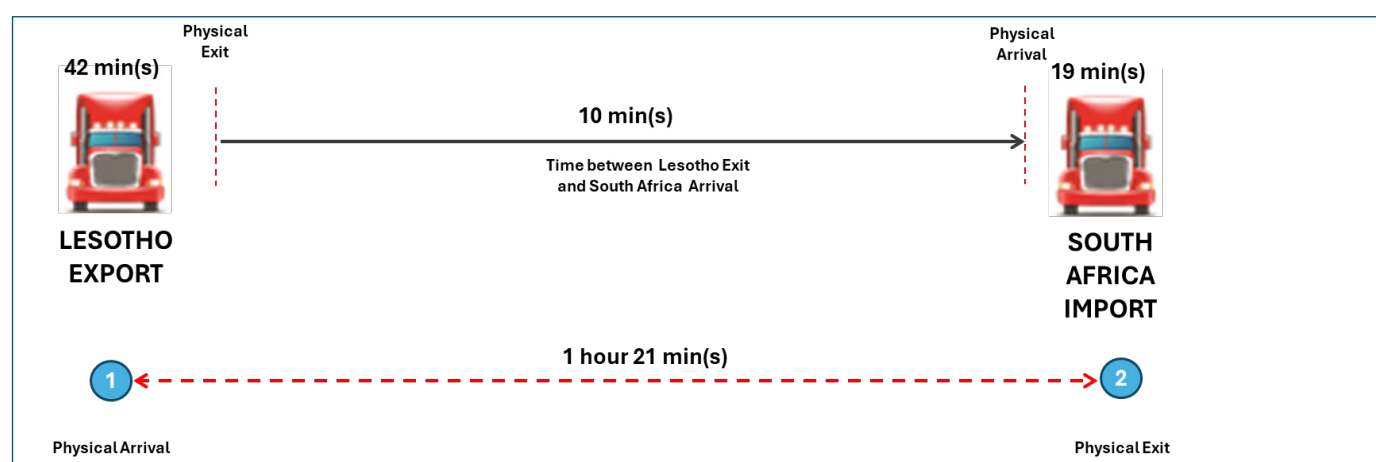


Figure 9: Maseru Import end-to-end timestamp.

Table 13: Maseru Detailed (1) Import End-to-End Timestamps

	Lesotho Arrival to Exit	Bridge	RSA Arrival to Exit	End-to-End
Min	10 min	>1 min	3 min	25 min
Mode	34 min	1 min	6 min	43 min
Average	49 min	10 min	19 min	1 hour 21 min
Median	42 min	5 min	9 min	1 hour 8 min
Max	2 hours 50 min	1 hour 58 min	1 hour 42 min	4 hours 42 min

Table 14: Maseru Detailed (2) Import End-to-End Timestamps

	Customs Manifest Verification	BMA Immigration	Customs Mark for Arrival	Customs Mark for Exit	C-BRTA
Min	1 min	1 min	1 min	1 min	1 min
Mode	1 min	1 min	1 min	1 min	4 min
Average	2 min	1 min	1 min	1 min	2 min
Median	2 min	1 min	1 min	1 min	3 min
Max	24 min	3 min	2 min	27 min	4 min

Ficksburg Export

The Ficksburg Export channel demonstrated exceptional performance in terms of raw electronic speed, achieving an End-to-End time of just 59 minutes, confirming the perception that this port does not have a major turn around time problem. Manifest processing was swift, averaging 50 seconds. Furthermore, no risk alerts were triggered for documentary inspection during the TRS execution week, reflecting a period of optimal, uninterrupted electronic clearance. However, key control deficiencies were noted: the process lacks crucial visibility, as officers marking for exit operate from inside the building with no view of the truck, thereby omitting basic visual spot checks. This lack of physical control is exacerbated by the confirmed integrity risk where officers were observed stamping VAT refund invoices without verifying the physical goods, requiring immediate procedural and managerial intervention despite the otherwise efficient time metrics.

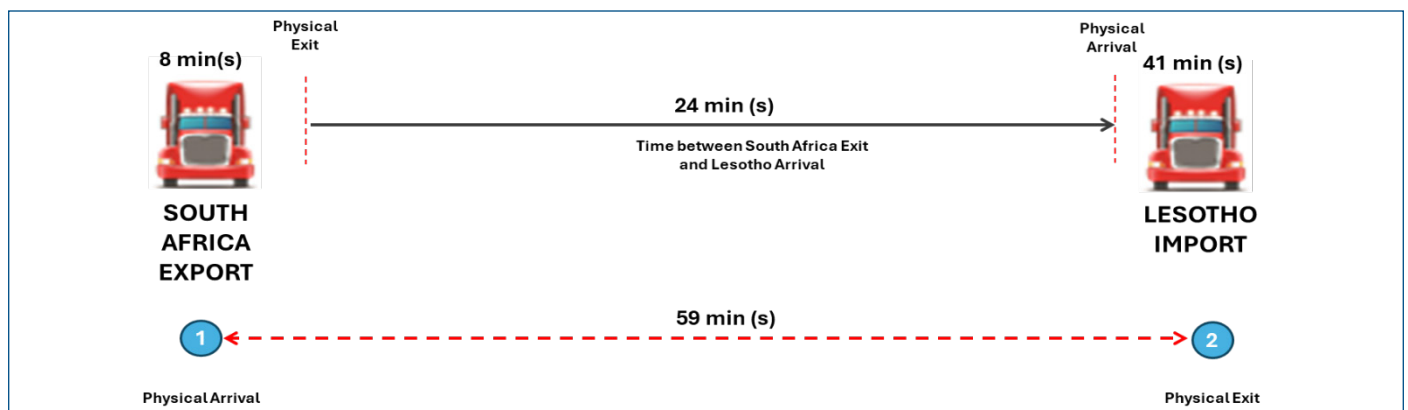


Figure 10: Ficksburg Export end-to-end timestamp.

Table 15: Ficksburg Detailed (1) Export End-to-End Timestamps

	RSA Arrival to Exit	Bridge	Lesotho Arrival to Exit	End-2-End
Min	3 min	>1 min	6 min	10 min
Mode	7 min	1 min	13 min	26 min
Average	8 min	24 min	41 min	59 min
Median	6 min	1 min	21 min	33 min
Max	1 hour 15 min	6 hours 48 min	2 hours 39 min	7 hours 12 min

Table 16: Ficksburg Detailed (2) Export End-to-End Timestamps

	C-BRTA	Customs Mark for Arrival	BMA Immigration	Customs Mark for Exit
Min	1 min	1 min	1 min	1 min
Mode	1 min	1 min	1 min	1 min
Average	1 min	1 min	1 min	1 min
Median	1 min	1 min	1 min	1 min
Max	6 min	3 min	14 min	17 min

Ficksburg Import

The Ficksburg Import channel, while faster than Maseru, still records an overall End-to-End time of 52 minutes for compliant consignments. The manifest processing is rapid, averaging 25 seconds. However, this channel experienced the most extreme delay when a risk alert was triggered: the time required for documentary inspection resolution ballooned to an alarming 18 hours and 46 minutes. This result starkly demonstrates the severe procedural incapacity of the processing HUB to efficiently handle document review for the import road modality. Furthermore, operational risks are present due to the non-operational status of the Lesotho weighbridge, forcing time-consuming movement for high-volume scrap metal imports. This inefficient movement, combined with operational disruptions like staff vehicles obstructing inspection bays during shift changes, indicates that physical controls and procedural discipline are the key areas for mandatory improvement.

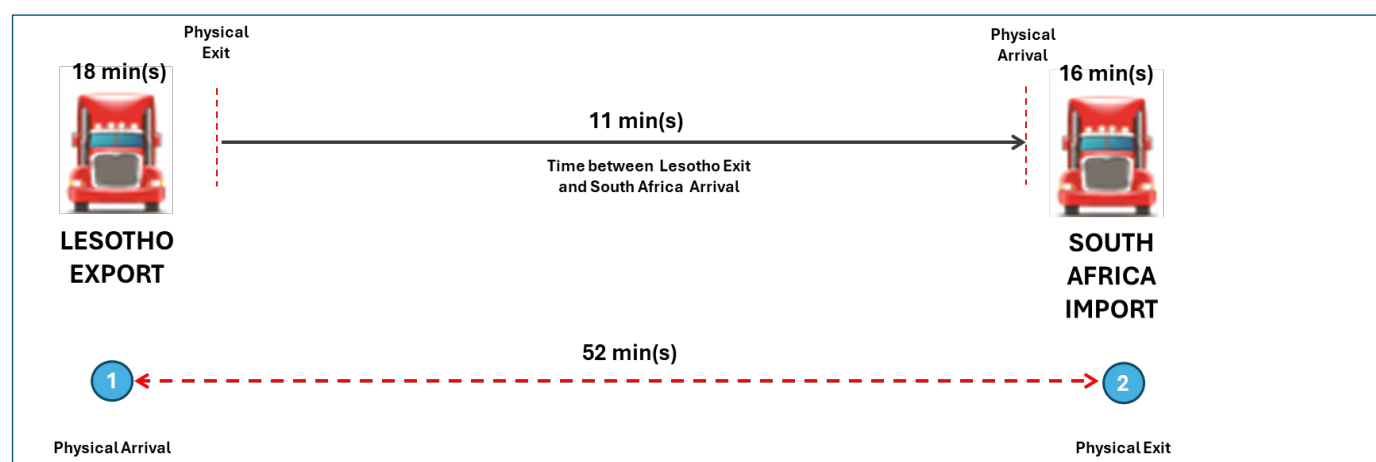


Figure 11: Ficksburg Import end-to-end timestamp.

Table 17: Ficksburg Detailed (1) Import End-to-End Timestamps

	Lesotho	Bridge	RSA	End-2-End
	Arrival to Exit		Arrival to Exit	
Min	3 min	>1 min	4 min	4 min
Mode	13 min	2 min	10 min	25 min
Average	18 min	11 min	16 min	52 min
Median	18 min	3 min	10 min	36 min
Max	2 hour 36 min	2 hour 44 min	3 hour 23 min	3 hour 38 min

Table 18: Ficksburg Detailed (2) Import End-to-End Timestamps

	BMA Immigration	Customs Mark for Arrival	Customs Mark for Exit	C-BRTA
Min	1 min	1 min	1 min	1 min
Mode	1 min	1 min	1 min	1 min
Average	1 min	1 min	1 min	2 min
Median	1 min	1 min	1 min	1 min
Max	5 min	2 min	20 min	12 min

3.4. Key Observations

The qualitative observations below were documented across the two ports of entry, categorised by the area of concern.

3.4.1. Control and Security Gaps

- **Low Customs Officer Visibility:** a notable lack of customs officer presence was observed at Maseru Bridge, particularly at the gate and surrounding areas.
- **Inadequate Monitoring:** empty trucks are not checked regularly, presenting a significant and unmitigated risk for possible smuggling activities.
- **Officer Location:** customs officers marking for Arrival (export) and Exit (import) are sitting inside the building and have no view of the truck, making spot-checks difficult and rarely observed.
- **Increased Smuggling Risk:** at both Maseru Bridge and Ficksburg Bridge, smuggling risks were heightened during shift changeovers, with multiple attempts witnessed.
- **Unattended Verification Station:** the station where customs officers conduct manifest verification and Mark-for-Arrival at Maseru Export was left unattended on a few occasions.
- **Loaded Import-Truck Checks:** limited checking of loaded import trucks to ensure they possess the proper release documents from customs before departing the border, which creates opportunities for corrupt practices.

3.4.2. Infrastructure and Traffic Bottlenecks

- **Lack of Inspection Bays:** too few dedicated physical inspection bays at both borders, which forces rushed or inadequate inspections.
- **Traffic Congestion:** C-BRTA inspections are done at the border entry gate (Ficksburg), which leads to congestion during peak hours.
- **No Designated C-BRTA Station (Maseru Export):** trucks are sometimes stopped just outside or inside the export gate.
- **Distance for Manifest Verification (Maseru Export):** the distance for drivers to walk to the gate-office for manifest verification is too far, causing delays, especially during the rainy season.
- **Weighbridge (Ficksburg Import):** scrap-metal trucks are delayed because the Lesotho weighbridge is non-operational, forcing drivers to proceed into South Africa to weigh the load before the Mark-for-Arrival is finalised.
- **Inspection Area Obstruction (Ficksburg Import):** immigration officers park their vehicles in the customs inspection bay during shift changes, blocking the operational area and causing disruption.
- **BMA Function Location (Ficksburg Export):** BMA sometimes conducts its verification function at the start or end of the export gate, causing delays due to limited space.

3.4.3. System and Procedural Issues

- **System Downtime:** the SARS system periodically goes down at a certain time of the day on Fridays, reportedly for system maintenance, resulting in processing delays and traffic queues.
- **Manual Exit Marking:** the Number Plate Recognition (NPR) system sometimes fails to mark trucks for exit immediately, necessitating manual marking.
- **Non-Adherence to Process by Drivers:** some truck drivers do not adhere to the established border process, starting with customs arrival-marking instead of stamping their passports first.
- **Lack of Clear Driver Flow (Maseru Export):** no specific process/flow that the truck driver must follow, causing confusion.
- **Underused Pedestrian Channels (Maseru Export):** designated pedestrian channels are not fully used, with pedestrians using vehicle/truck channels.
- **Mandate Confusion (Ficksburg Export):** confusion of mandate between SAPS and BMA regarding who must help to clear traffic jams.
- **Import/Export Volume Disparity:** import volumes are lower than export volumes.

3.4.3. VAT Refunds and Visibility

- **VAT Refund Fraud Risk:** officers at both Ficksburg and Maseru Bridge export points were observed stamping invoices for VAT refund claims without proper verification of the goods.
- **Officer Visibility:** all SARS officials should be equipped with reflective jackets or clearly identifiable uniforms for better visibility and authority recognition.

5. RECOMMENDATIONS

5.1. Short Term (Immediate – 0 to 6 Months)

These actions address governance, integrity, and simple procedural fixes that require minimal capital expenditure and should yield immediate improvements in control and customer service.

Table 19: Short-term Recommendations

	Recommendation	Rationale
Control and Integrity	Enforce Continuous Officer Presence: make it mandatory that the export verification/manifest station is staffed at all times (Maseru).	Eliminates immediate delays and traffic jams caused by unattended booths and addresses poor conduct.
Integrity and Fraud	Strict VAT Verification Protocol: enforce physical verification of goods before stamping any VAT-refund invoices.	Closes the serious integrity loophole confirmed at both export points, preventing financial fraud.
Staff Visibility	Mandate Reflective Uniforms: equip all SARS officials, especially those at the gate, with reflective jackets or clearly identifiable uniforms.	Improves officer visibility, enhances authority recognition, and increases security deterrence.
System Flow	Provide Clear Signage: implement detailed signage at the export gate outlining the step-by-step procedure for truck drivers.	Corrects driver non-compliance that disrupts orderly flow and reduces confusion.
Traffic	Restrict Staff Parking: implement immediate measures (barriers, clear markings) to restrict unauthorised parking in customs inspection bays (Ficksburg Import).	Keeps critical operational areas clear during shift changes.

5.2. Medium Term (6 to 18 Months)

These actions require procedural changes, inter-agency coordination, a staffing review, or system-maintenance adjustments.

Table 20: Medium-term Recommendations

	Recommendation	Rationale
Institutionalization of TRS	Establish a Sustainable Mechanism for TRS: Create a formal structure for the regular measurement, analysis, and publication of the average release time of goods at South Africa's borders, in line with the TRS methodology.	For a regular measurement and publication of average release time of goods periodically and in a consistent manner in line with Article 7.6 of the WTO TFA
System Optimisation	Reschedule System Maintenance: immediately reschedule the SARS system maintenance from Friday afternoons to a low-traffic time (e.g. late-night hours).	Eliminates predictable congestion and operational deficiencies on high-volume days.
Staffing and Management	Conduct Staffing Needs Assessment: perform a full staffing needs assessment to resolve the systemic shortage of customs officers observed at both ports.	Ensures adequate manpower is available to cover peak hours and continuous control functions.
Process Redesign	Simultaneous Verification Model: implement a new SOP in which the driver drives the truck directly to the border entrance/office for simultaneous verification and arrival marking (Export).	Eliminates time wasted by the driver walking long distances for manifest submission.
Inter-Agency Alignment	Relocate C-BRTA Intervention: conduct C-BRTA interventions at the truck-demarcated area (pre-border) rather than at the gate. Integrate C-BRTA permit data to manifest processing and reject manifest if permit is not valid. Those populating incorrect truck details must be penalised on arrival.	Removes a source of congestion from the primary flow area.
Monitoring	Dedicated Monitoring Deployment: deploy officers specifically to monitor empty and loaded import/export trucks and focus on high-risk times like shift changeovers. NPR technology to monitor and view empty trucks.	Mitigates the high-risk security gaps identified (smuggling).

5.3. Long Term (18 Months +)

These actions require significant collaboration, capital investment, or structural changes to infrastructure or regional systems.

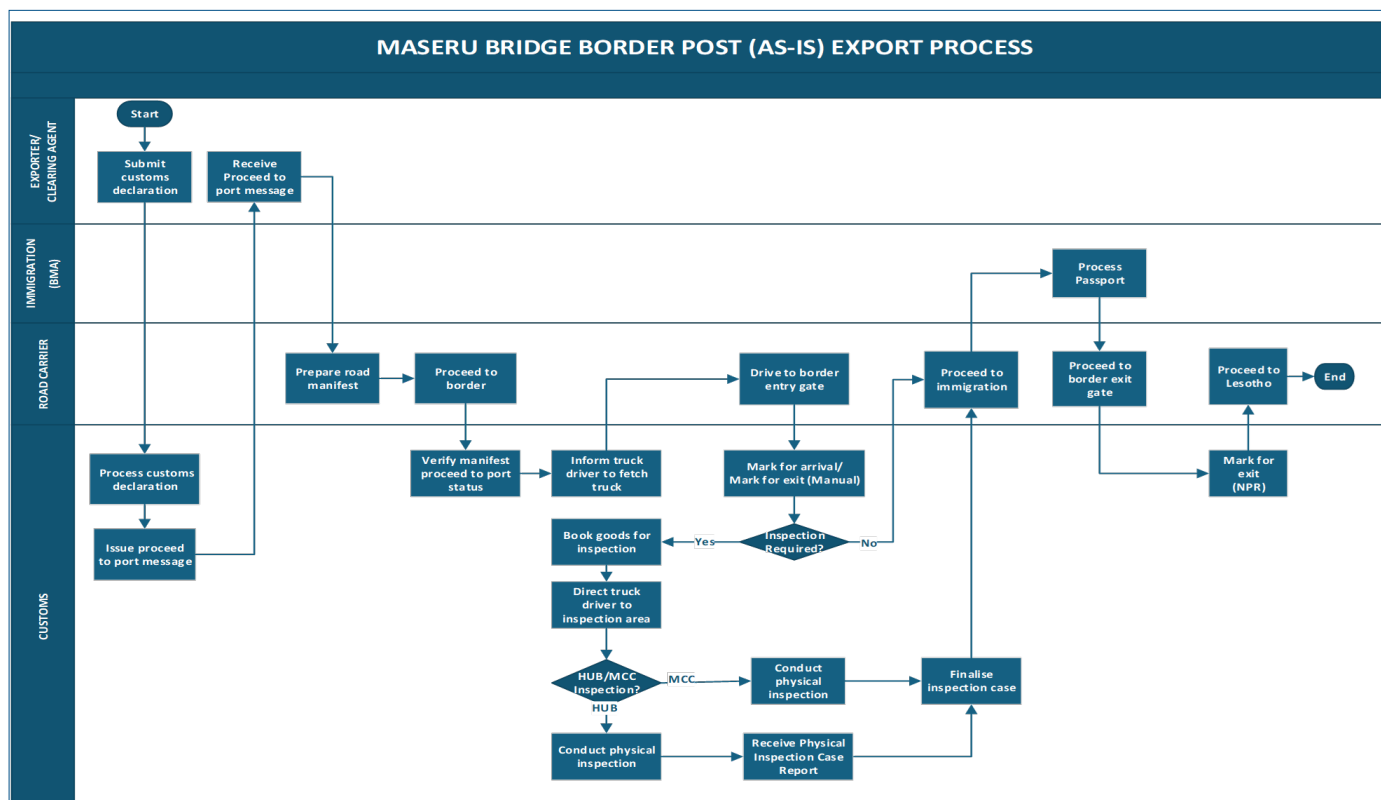
Table 21: Long-term Recommendations

	Recommendation	Rationale
Technology / CBM	Single Window Implementation: Fully implement the National Single Window (NSW) as per the WTO Trade Facilitation Agreement (Article 10.4) commitment. This involves integrating all Other Government Agencies (OGAs) into a single electronic submission point.	The Single Window is the ultimate tool for reducing trade costs, eliminating redundant data submissions, and achieving optimal Coordinated Border Management (CBM).
Infrastructure	Develop Dedicated Inspection Bays: allocate budget and resources to construct dedicated physical inspection bays at both borders.	Ensures proper and thorough inspections can be conducted without disrupting the main traffic flow.
Cross-Border Solution	Resolve Weighbridge Issue (Scrap Metal): collaborate with Lesotho to repair and operationalise its weighbridge or enable electronic data transfer from a South African weighbridge.	Eliminates the single largest cause of delay for high-volume scrap-metal imports.
Technology Upgrade	Advanced NPR/CCTV Integration: further integrate the NPR system with electronic systems to ensure automatic and immediate exit-marking without manual intervention.	Reduces error, manipulation risk, and reliance on manual intervention.
Regional SOP	Harmonise Mandates: work with all border stakeholders (SAPS, BMA, Home Affairs) to harmonize mandates and create a clear, shared SOP for traffic and congestion management.	Ensures clarity and coordinated response during traffic incidents.

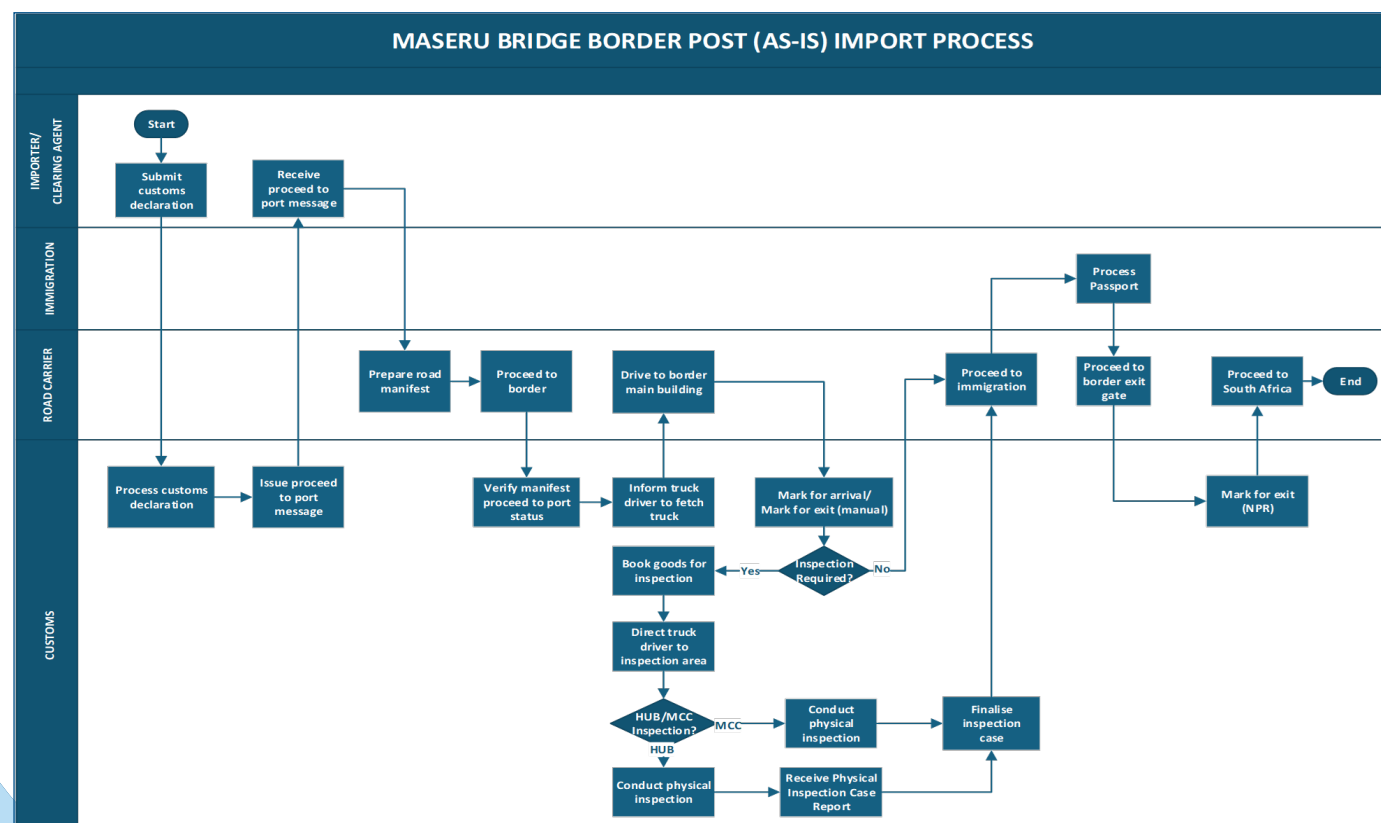
6. Appendices

6.1. Annex 1: Business Process Maps

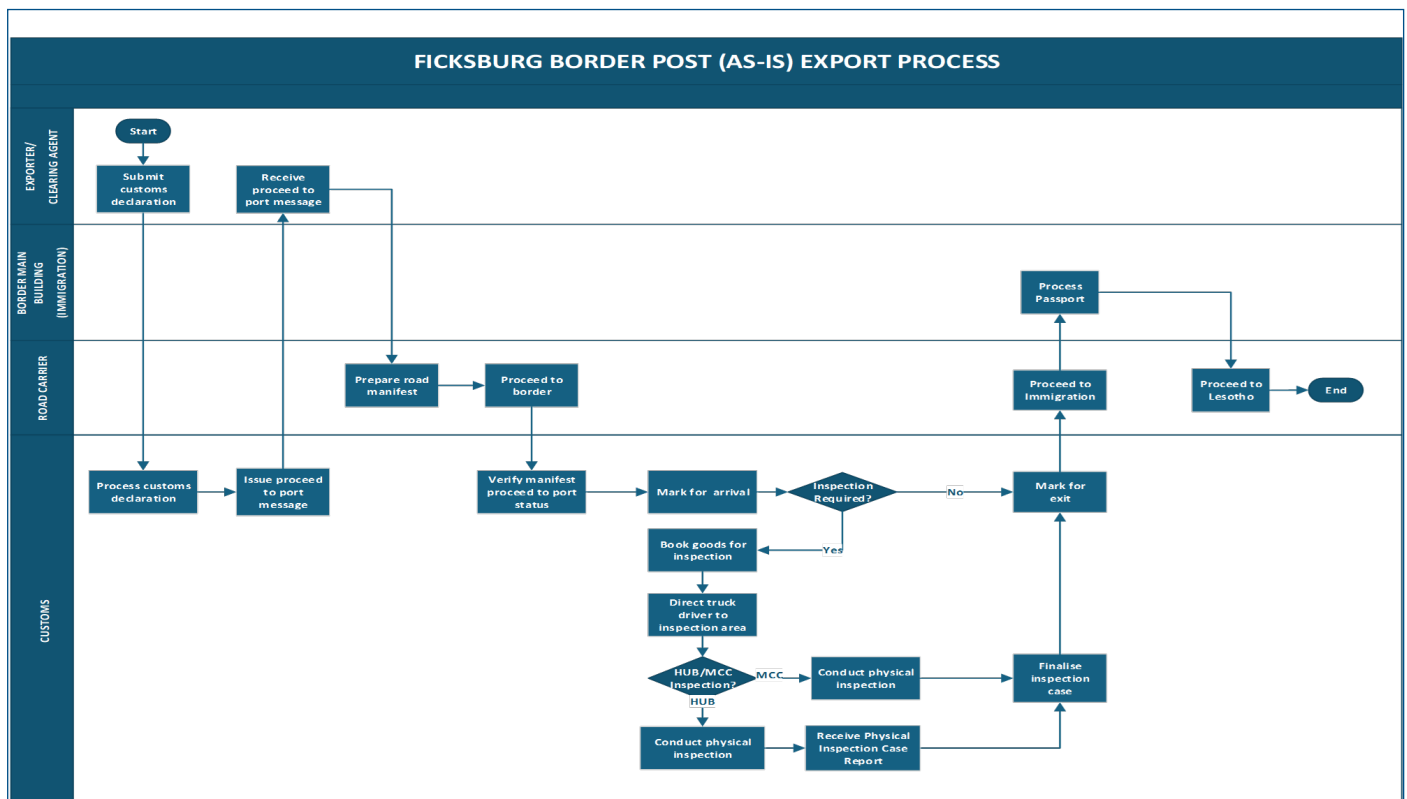
Maseru Bridge Export



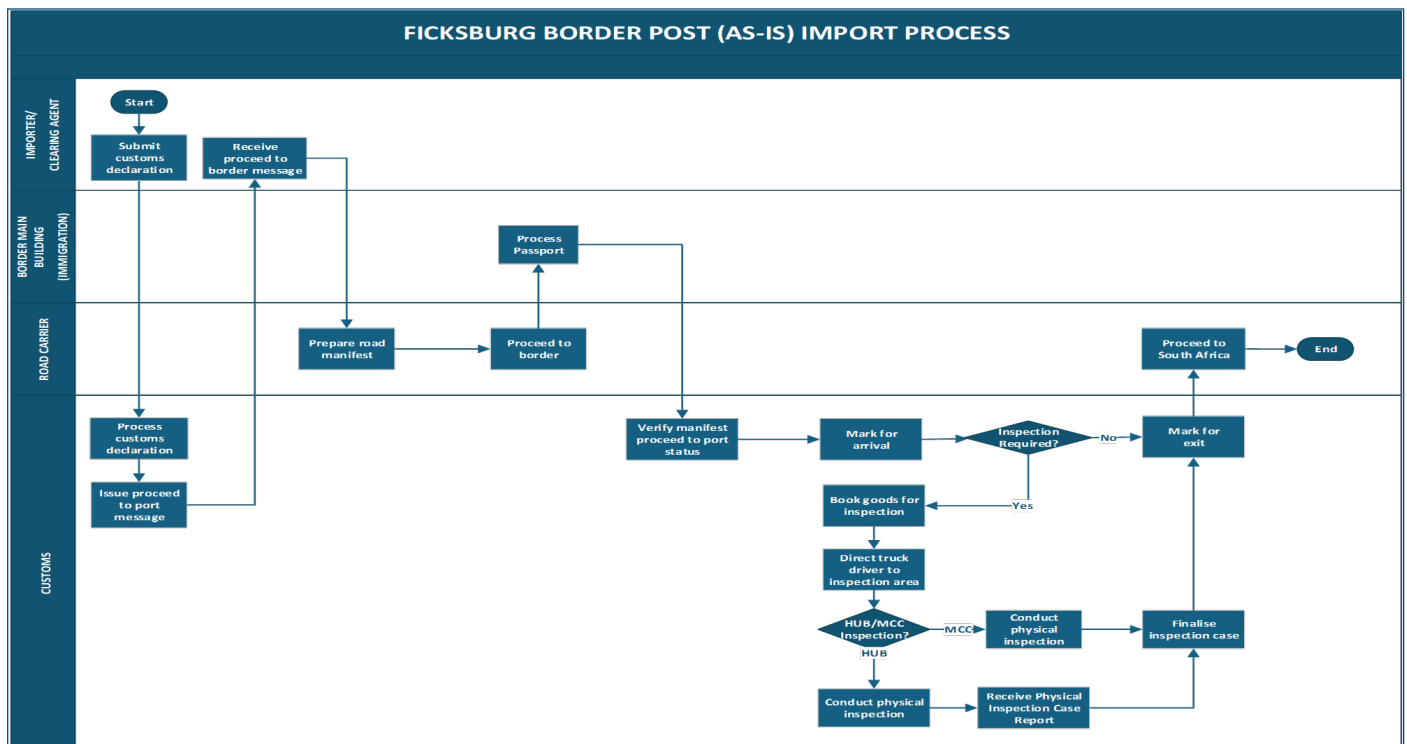
Maseru Bridge Import



Ficksburg Bridge Export

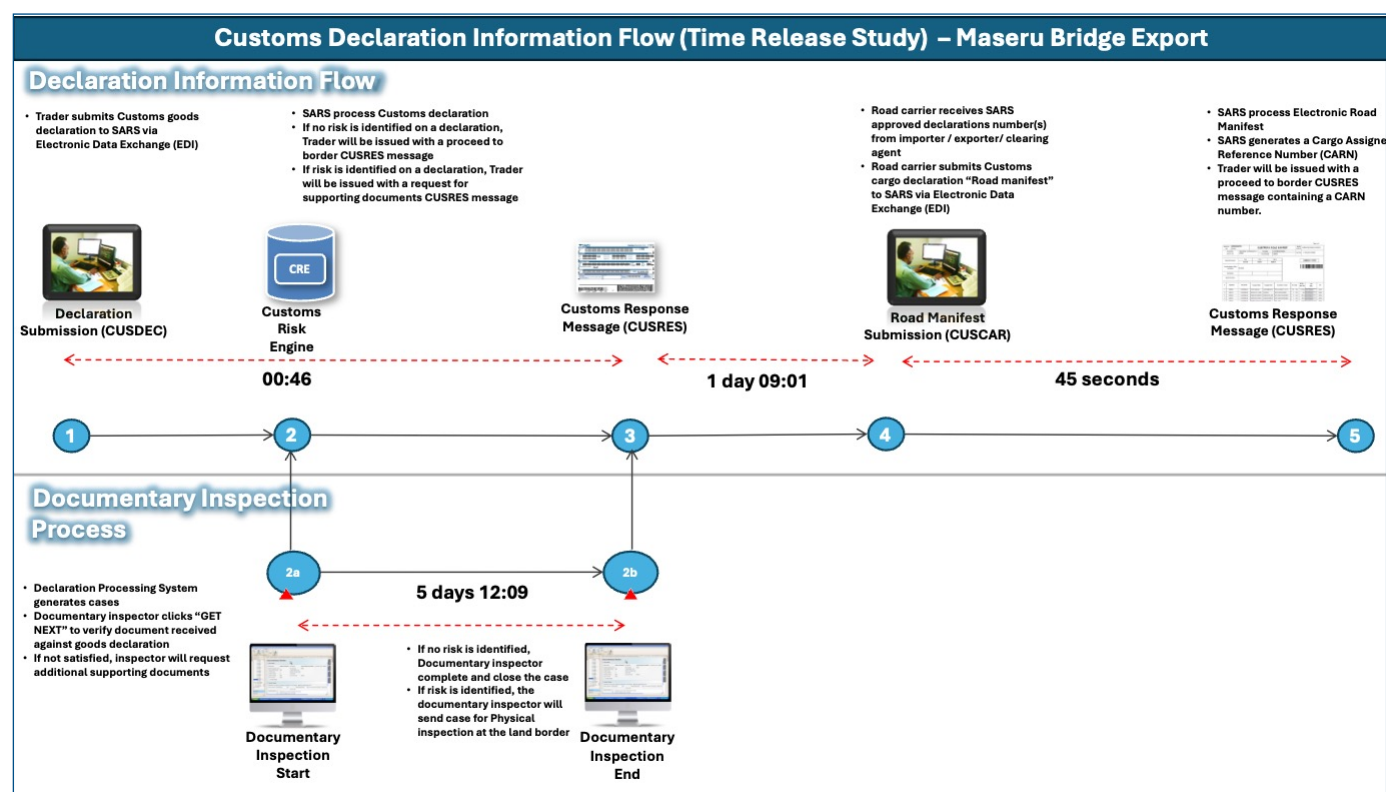
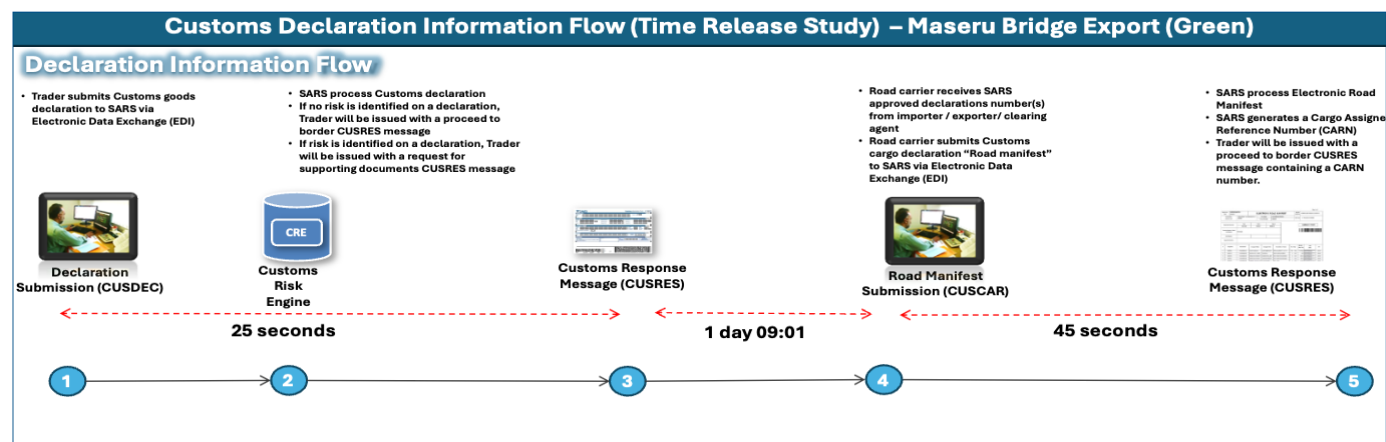


Ficksburg Bridge Import

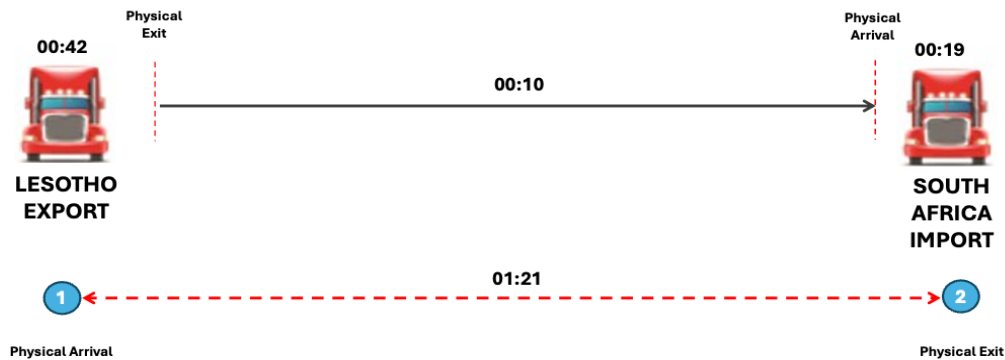


Annex 2: Data Flow Process – Electronic and Manual

Maseru Bridge – Export: Physical Flow



Maseru Bridge Border: Export out of Lesotho – South Africa Import



Maseru Bridge Border: Import Cargo Time Release Study Process

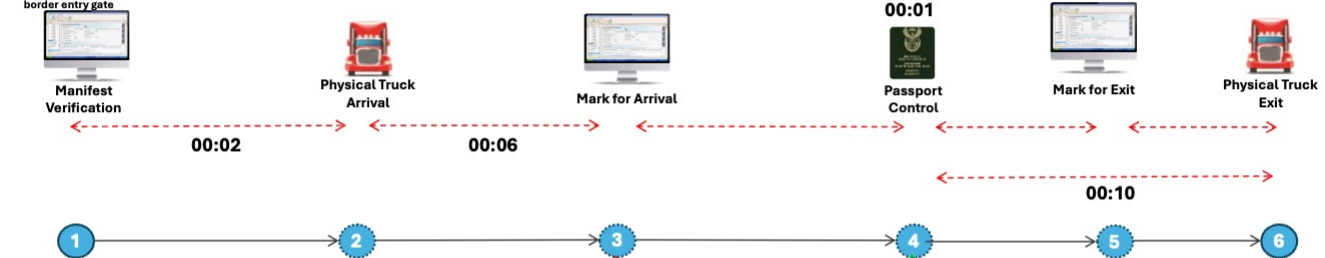
Truck Physical Movement Flow

- Customs Official receives Road Freight Manifest from truck driver
- Verify manifest (CARN) on SARS Service Manager System (SSM)
- If manifest valid, inform truck driver to bring truck to border entry gate

- Customs Official marks truck for arrival on SSM
- If goods released, truck driver proceed to BMA for passport control
- If goods are stopped for inspection, truck driver proceed to inspection area

- BMA Official receives passport from truck driver
- Verify and stamp passport
- Truck driver proceed to border exit gate

- Number plate recognition system (NPR) marks truck for exit automatically
- If truck is not marked for exit automatically, Customs Official marks for exit manually



Physical Inspection Process

- Customs Official book goods for physical inspection on SSM
- Conducts physical inspection



3a

Physical Inspection Start

00:08



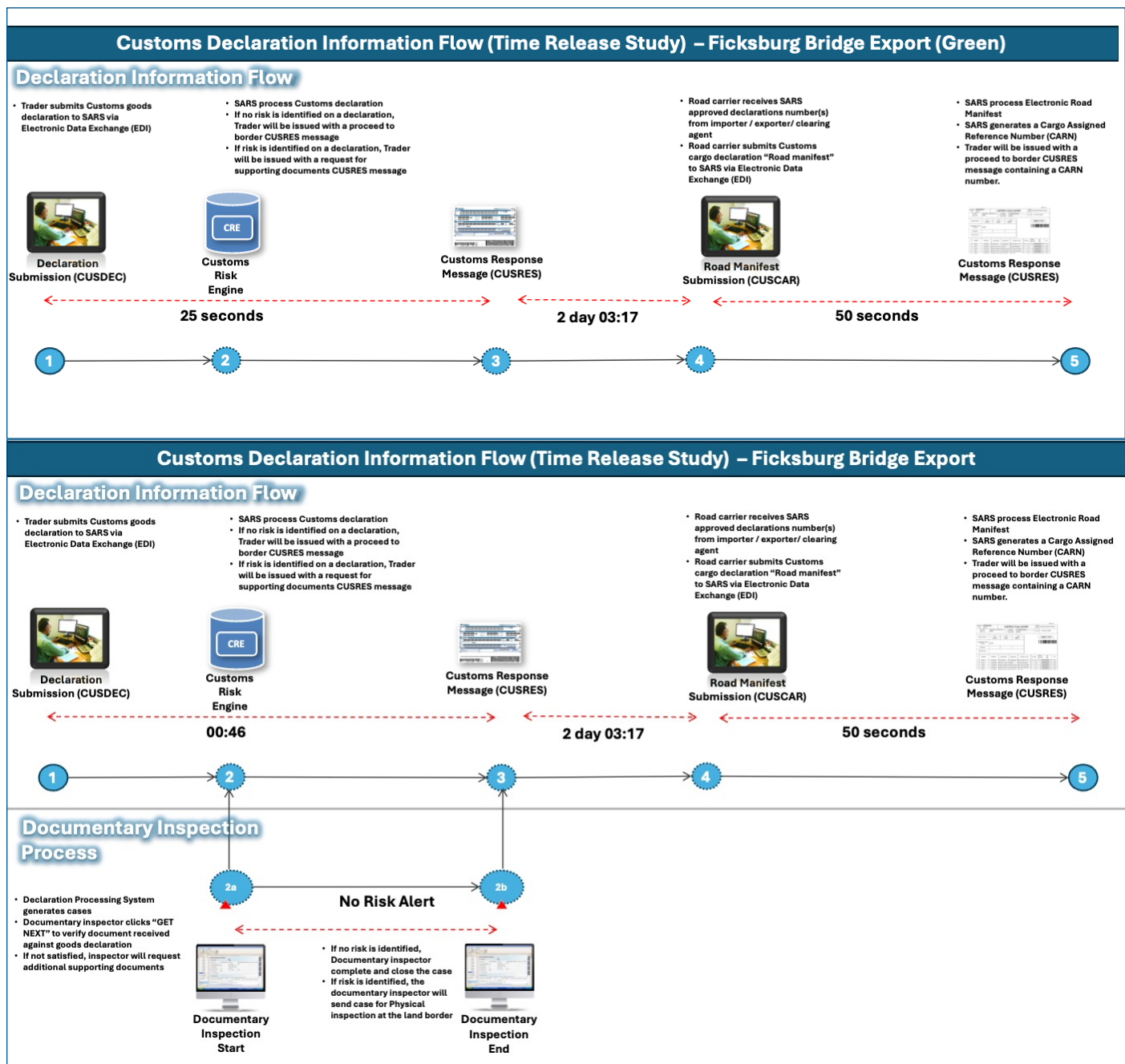
3b

Physical Inspection End

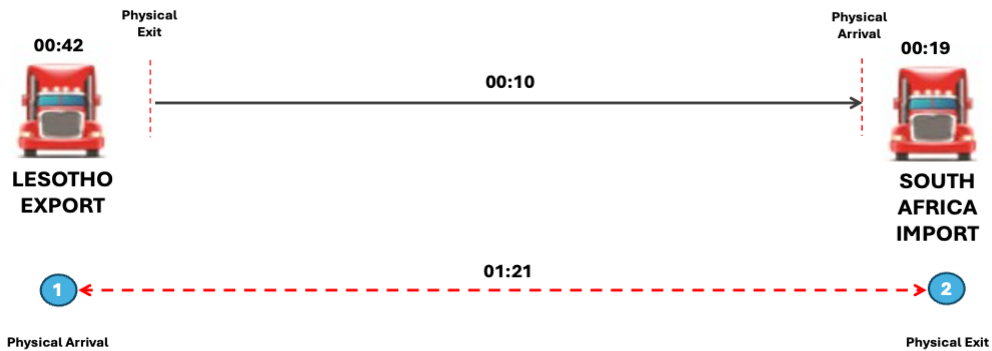
- Customs Official complete inspection report
- Release/detain goods

00:19

Maseru Bridge – Import: Physical Flow



Maseru Bridge Border: Export out of Lesotho – South Africa Import



Maseru Bridge Border: Import Cargo Time Release Study Process

Truck Physical Movement Flow

- Customs Official receives Road Freight Manifest from truck driver
- Verify manifest (CARN) on SARS Service Manager System (SSM)
- If manifest valid, inform truck driver to bring truck to border entry gate



Manifest Verification



Physical Truck Arrival



Mark for Arrival

00:29

00:01

Passport Control



Mark for Exit



Physical Truck Exit

00:02

00:06

00:10

1

2

3

4

5

6

Physical Inspection Process

- Customs Official book goods for physical inspection on SSM
- Conducts physical inspection



Physical Inspection Start

3a

3b



Physical Inspection End

- Customs Official complete inspection report
- Release/detain goods

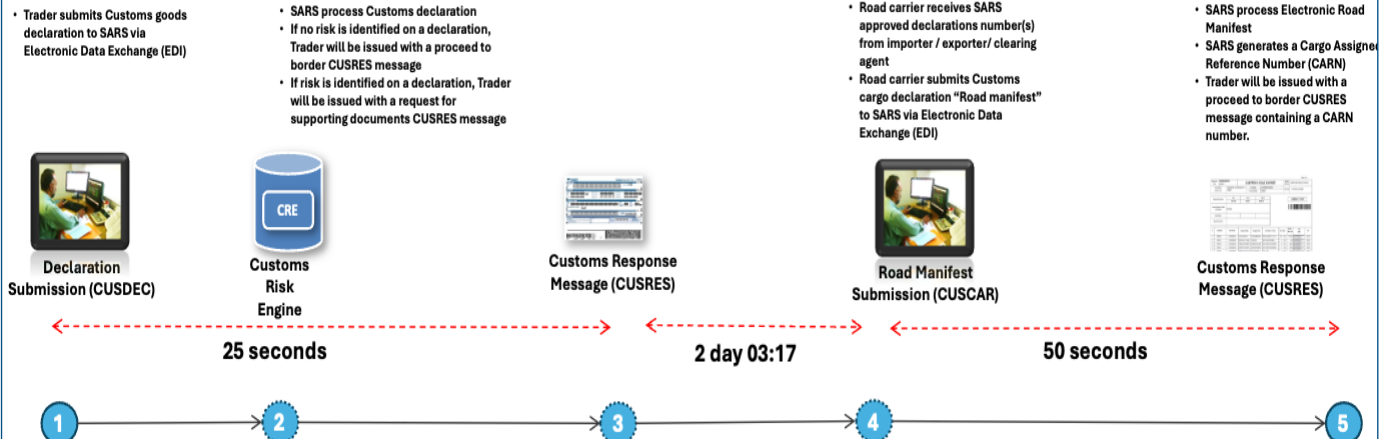
00:08

00:19

Ficksburg Bridge – Export: Physical Flow

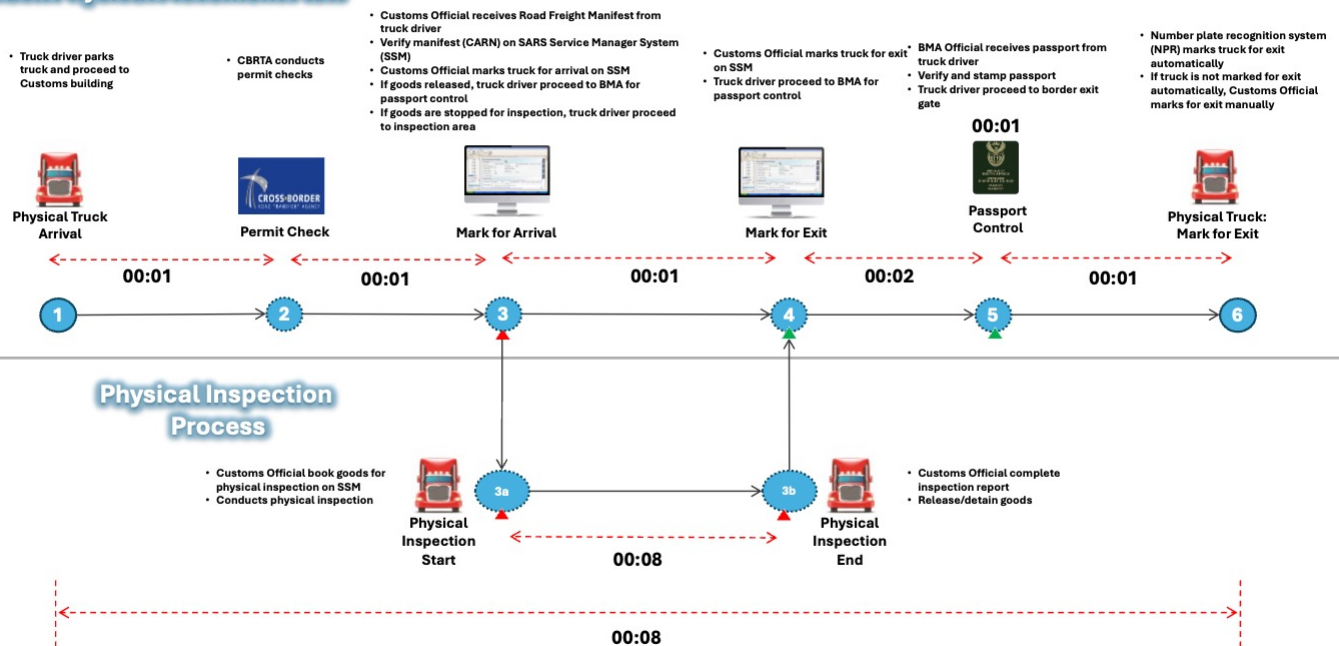
Customs Declaration Information Flow (Time Release Study) – Ficksburg Bridge Export (Green)

Declaration Information Flow



Ficksburg Bridge Border: Export Cargo Time Release Study Process

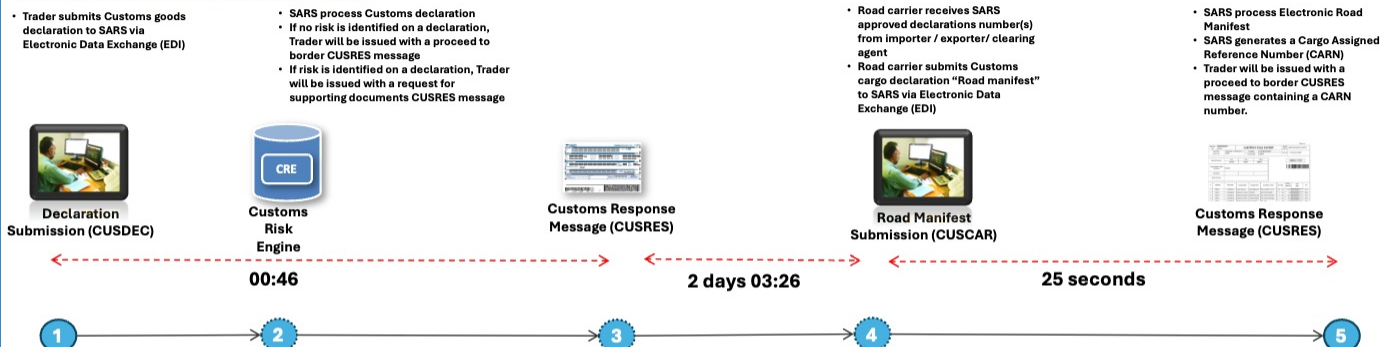
Truck Physical Movement Flow



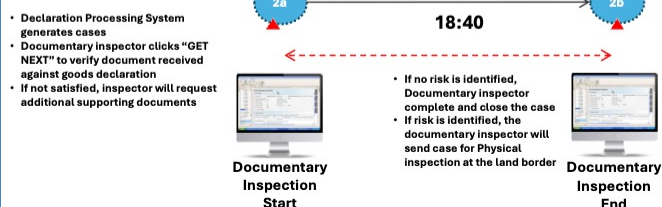
Ficksburg Bridge – Import: Physical Flow

Customs Declaration Information Flow (Time Release Study) – Ficksburg Bridge Import

Declaration Information Flow

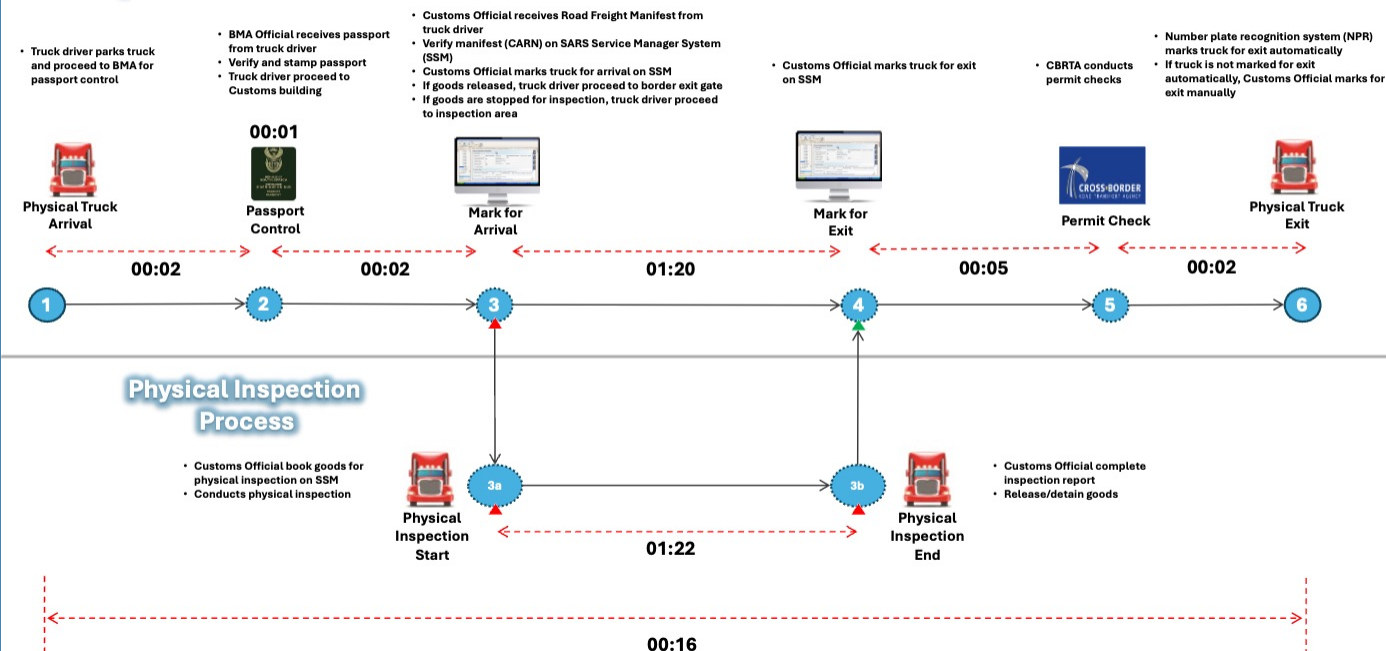


Documentary Inspection Process



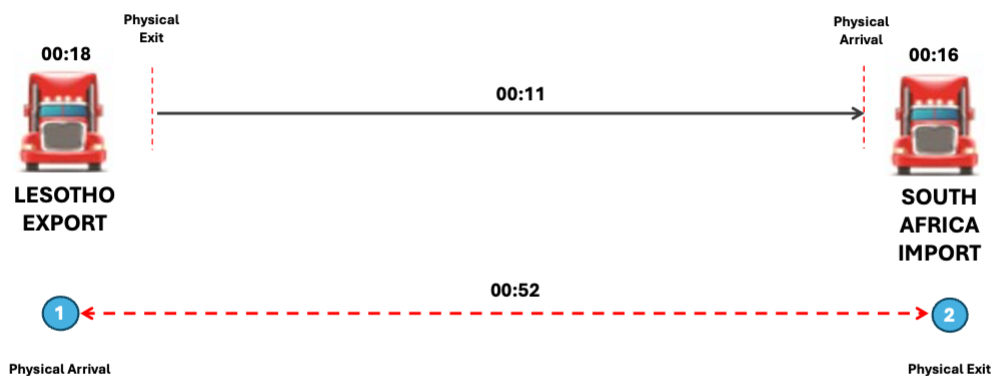
Ficksburg Bridge Border: Import Cargo Time Release Study Process

Truck Physical Movement Flow



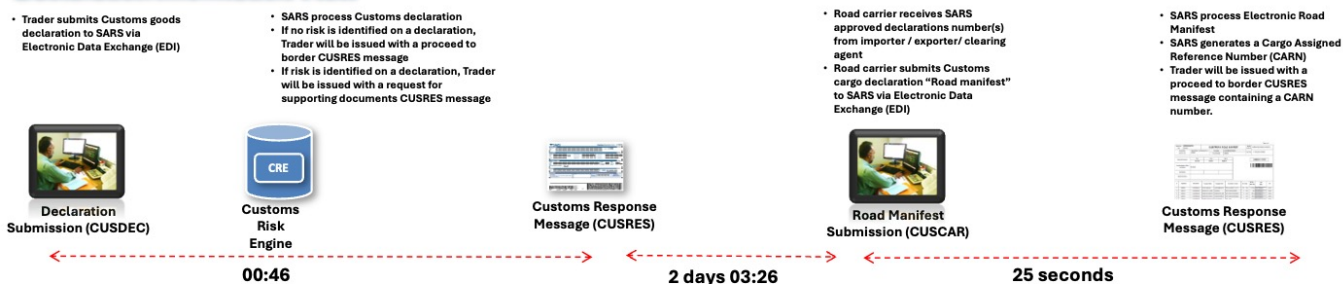
Ficksburg Export

Ficksburg Bridge Border: Export out of Lesotho – South Africa Import

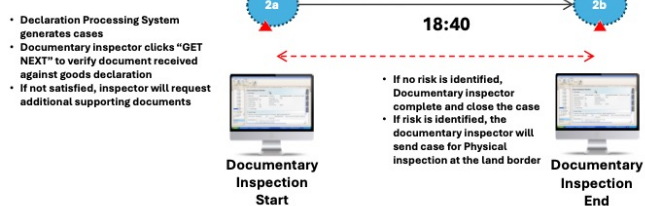


Customs Declaration Information Flow (Time Release Study) – Ficksburg Bridge Import

Declaration Information Flow



Documentary Inspection Process



Annex 3: TRS Questionnaires

Maseru Export



Time Release Study – Maseru Bridge End-2-End TRS – Export Survey



WORLD CUSTOMS ORGANIZATION
COOPERATION IN REVENUE AND CUSTOMS

Purpose of Survey

South Africa and Lesotho are conducting a Time Release Study at Maseru Bridge and Ficksburg Bridge to measure the time from goods arrival to Customs release. This study aims to review export procedures, identify clearance bottlenecks, and propose improvements as part of the Modernization Programme and WTO TFA implementation. Your accurate completion of this questionnaire is crucial. Please provide normal priority handling for entries in this study. KEY: Use 24-hour format for time.

(*) = Mandatory • If indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

SECTION A – GENERAL INFORMATION (*)	
1. CARN NUMBER (*)	
2. Manifest Number (*)	
3. LRN NUMBER (*)	
4. Truck / Vehicle Registration Number (*)	
5. Customs Procedure Code (CPC) (*)	HS100 • Permanent Export ☐ 17600 • Temporary Export ☐ B2000 • Transit ☐ D3837 • RE • EXPORT ☐ 4200 • Warehouse • Export ☐
SECTION B – MANIFEST	
6. Manifest Verification Start Time	day month hr min
7. Manifest Verification End Time	day month hr min
8. Truck • Physical Arrival Time	day month hr min
9. Mark for arrival Start Time	day month hr min
10. Mark for arrival End Time	day month hr min
SECTION C – CBRTA	
11. CBRTA Inspection Start Time	day month hr min
12. CBRTA Inspection End Time	day month hr min
SECTION D – CUSTOMS	
13. Customs Physical Inspection Start Time	day month hr min
14. Customs Physical Inspection End Time	day month hr min
15. Mark for exit time (Manual) • Start Time	day month hr min
16. Mark for exit time (Manual) • End Time	day month hr min

SECTION E – BMA HEALTH

17. BMA (Health) Inspection Start Time	day month hr min
18. BMA (Health) Inspection End Time	day month hr min

SECTION F – BMA IMMIGRATION

19. Passport Control Start Time	day month hr min
20. Passport Control End Time	day month hr min

SECTION G – BMA INSPECTION EXIT GATE

21. Passport Verification Start Time	day month hr min
22. Passport Verification End Time	day month hr min
23. Truck • Physical Exit Time	day month hr min

(*) = Mandatory • If indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

Annex 3: TRS Questionnaires

Maseru Import



Time Release Study – Maseru Bridge End-2-End TRS – Import Survey



Purpose of Survey

South Africa and Lesotho are conducting a Time Release Study at Maseru Bridge and Ficksburg Bridge to measure the time from goods arrival to Customs release. This study aims to review import procedures, identify clearance bottlenecks, and propose improvements as part of the Modernisation Programme and WTO TTA implementation. Your accurate completion of this questionnaire is crucial. Please provide normal priority handling for entries in this study. KEY: Use 24-hour format for time.

(*) = Mandatory – If indicated for a section, mandatory questions for the section must be completed / if indicated for a question, the question must be completed if the section is used

SECTION A – GENERAL INFORMATION (*)

1. CARN NUMBER (*)	
2. Manifest Number (*)	
3. LRN NUMBER (*)	
4. Truck / Vehicle Registration Number (*)	
5. CUSTOMS PROCEDURE CODE (*)	A1200 – Permanent Import ☐ D3700 – Temporary Import ☐ 17816 – Re-Importation ☐ B2200 – Transit ☐

SECTION B – VERIFICATION

6. BMA (Health) Document Verification Start Time	day	nth	hr	min
7. BMA (Health) Document Verification End Time	day	nth	hr	min
8. BMA (Agriculture) Document Verification Start Time	day	nth	hr	min
9. BMA (Agriculture) Document Verification End Time	day	nth	hr	min
10. Manifest Verification Start Time	day	nth	hr	min
11. Manifest Verification End Time	day	nth	hr	min

SECTION C – TRUCK ARRIVAL

12. Truck Arrival Time	day	nth	hr	min
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SECTION D – BMA IMMIGRATION

13. Passport Control Start Time	day	nth	hr	min
14. Passport Control End Time	day	nth	hr	min

SECTION E – CUSTOMS AND BMA

15. Mark for Arrival Start Time	day	nth	hr	min
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16. Mark for Arrival End Time	day	nth	hr	min
17. Customs Physical Inspection Start Time	day	nth	hr	min
18. Customs Physical Inspection End Time	day	nth	hr	min
19. BMA (Health) Physical Inspection Start Time	day	nth	hr	min
20. BMA (Health) Physical Inspection End Time	day	nth	hr	min
21. BMA (Agriculture) Physical Inspection Start Time	day	nth	hr	min
22. BMA (Agriculture) Physical Inspection End Time	day	nth	hr	min
23. Mark for Exit (Manual) – Start Time	day	nth	hr	min
24. Mark for Exit time (Manual) – End Time	day	nth	hr	min

SECTION F – CBRTA

25. CBRTA Inspection Start Time	day	nth	hr	min
26. CBRTA Inspection End Time	day	nth	hr	min

SECTION G – BMA INSPECTION EXIT GATE

27. Passport Verification End Time	day	nth	hr	min
28. Passport Verification Start Time	day	nth	hr	min

SECTION H – TRUCK EXIT

29. Truck Exit time	day	nth	hr	min
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(*) = Mandatory – If indicated for a section, mandatory questions for the section must be completed / if indicated for a question, the question must be completed if the section is used

Ficksburg Export



Time Release Study – Ficksburg Bridge End-2-End TRS – Export Survey



Purpose of Survey

South Africa and Lesotho are conducting a Time Release Study at Maseru Bridge and Ficksburg Bridge to measure the time from goods arrival to Customs release. This study aims to review export procedures, identify clearance bottlenecks, and propose improvements as part of the Modernization Programme and WTO TFA implementation. Your accurate completion of this questionnaire is crucial. Please provide normal priority handling for entries in this study. KEY: Use 24-hour format for time.

(*) – Mandatory • If indicated for a section, mandatory questions for the section must be completed / If indicated for a question, the question must be completed if the section is used

SECTION A – General Information (*)

1. CARN NUMBER (*)	
2. Manifest Number (*)	
3. LRN NUMBER (*)	
4. Truck / Vehicle Registration Number (*)	
5. CUSTOMS PROCEDURE CODE (*)	HS100 • Permanent Export ☐ I7600 • Temporary Export ☐ B2000 • Transit ☐ D3837 • RE-EXPORT ☐ E4200 • Warehouse • Export ☐

SECTION B – PHYSICAL FLOW

6. Truck Physical Arrival Time	day	month	hr	min
7. CBRTA start time	day	month	hr	min
8. CBRTA end time	day	month	hr	min
9. Mark for arrival time (Start time)	day	month	hr	min
10. Mark for arrival end time	day	month	hr	min
11. Customs Physical inspection start time	day	month	hr	min
12. Customs Physical inspection end time	day	month	hr	min
13. SAPS inspection Start Time	day	month	hr	min
14. SAPS inspection End Time	day	month	hr	min
15. BMA (Health) inspection start time	day	month	hr	min
16. BMA (Health) inspection end time	day	month	hr	min
17. Mark for exit time (Manual) - Start time	day	month	hr	min
18. Mark for exit time (Manual) - end time	day	month	hr	min

19. Passport Control start time	day	month	hr	min
20. Passport Control end time	day	month	hr	min
21. Passport verification end time	day	month	hr	min
22. Passport verification start time	day	month	hr	min
23. Truck Physical Exit Time	day	month	hr	min

(*) – Mandatory • If indicated for a section, mandatory questions for the section must be completed / If indicated for a question, the question must be completed if the section is used

Ficksburg Import



Time Release Study - Ficksburg Bridge End-2-End TRS - Import Survey


WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

Purpose of Survey

South Africa and Lesotho are conducting a Time Release Study at Maseru Bridge and Ficksburg Bridge to measure the time from goods arrival to Customs release. This study aims to review procedures, identify clearance bottlenecks, and propose improvements as part of the Modernization Programme and WTO TTA implementation. Your accurate completion of this questionnaire is crucial. Please provide normal priority handling for entries in this study. KEY: Use 24-hour format for time.

(*) = Mandatory • If indicated for a section, mandatory questions for the section must be completed / If indicated for a question, the question must be completed if the section is used

SECTION A - General Information (*)

1. CARN NUMBER (*)	
2. Manifest Number (*)	
3. URN NUMBER (*)	
4. Truck / Vehicle Registration Number (*)	
5. CUSTOMS PROCEDURE CODE (*)	A1200 • Permanent Import ☐ D3700 • Temporary Import ☐ D7876 • Re-exportation ☐ B2200 • Transit ☐

SECTION B - PHYSICAL FLOW

6. Truck Physical Arrival Time	day	min	hr	min
7. Passport Control start time	day	min	hr	min
8. Passport Control end time	day	min	hr	min
9. Mark for arrival time (Start time)	day	min	hr	min
10. Mark for arrival end time	day	min	hr	min
11. Customs Physical inspection start time	day	min	hr	min
12. Customs Physical inspection end time	day	min	hr	min
13. BMA (Health) inspection end time	day	min	hr	min
14. BMA (Health) inspection start time	day	min	hr	min
15. Mark for exit time (Manual) - Start time	day	min	hr	min
16. Mark for exit time (Manual) - end time	day	min	hr	min
17. Passport verification end time	day	min	hr	min
18. Passport verification start time	day	min	hr	min

19. SAPS Inspection Start Time	day	min	hr	min
20. SAPS Inspection End Time	day	min	hr	min
21. CBRTA start time	day	min	hr	min
22. CBRTA end time	day	min	hr	min
23. Truck Physical Exit Time	day	min	hr	min

(*) = Mandatory • If indicated for a section, mandatory questions for the section must be completed / If indicated for a question, the question must be completed if the section is used

Time Release Study

Consecutive, Comprehensive, and Cross-Border

Maseru Bridge Border
Ficksburg Bridge Border

Undertaken in collaboration with:



ACCELERATE TRADE
FACILITATION PROGRAMME



Revenue
Services
Lesotho