



Serving You, Serving the Nation  
Re Sebeletsa Uena, Re Sebeletsa Sechaba

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FORM P.18

Serial # \_\_\_\_\_

## Employee's Tax (Pay As You Earn - PAYE) Return

### TAXPAYER DETAILS

Please read the notes on the reverse before you complete this form. To be filled in Quadruplicate

TIN

Employer's Registered Name \_\_\_\_\_ Physical Address \_\_\_\_\_

Postal Address \_\_\_\_\_ Town \_\_\_\_\_

Return Period

<input type="text"/>	<input type="text"/>
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Month Year

### Number of Employees At:

Beginning of the Month  End of the Month

### Remuneration

Amount

See note 3	Total Salaries/Wages Paid (A)	
	Total Allowances Paid (B)	
	Indirect Payments (C)	
	Total Bonus/Commission Paid (D)	
	Overtime/leave/Supplementary & Strike payments (E)	
See note 4	Terminal Benefits (F)	
	<b>Gross Remuneration (A+B+C+D+E+F) = G</b>	
See note 5	Pension Contribution (H)	
	Total Taxable Income (G- H)	
	Total Tax Payable/PAYE	

I declare that the information in this return is true and correct in every respect. I understand that false declarations can result into prosecution and imposition of penalties

Name in Full  Signature  Contact Number

### Bank Payment Advice:

Account Holder: **LESOTHO REVENUE AUTHORITY – INCOME TAX ACCOUNT**

Address: **P.O BOX 1085, MASERU 100, LESOTHO**

Account No: **9080002574353**

Serial # \_\_\_\_\_

TIN

Cheques Only				
Drawers Name	Bank	Town	M	L
Total Cheque				



Cash Only	M	L
M10		
M20		
M50		
M100		
M200		
COINS		
<b>TOTAL CASH</b>		

Cheques, etc. handed in for collection will only be available as cash when paid. While in good faith and exercising reasonable care, the bank will not accept responsibility for ensuring depositors/account holders have lawful title to cheques, etc. collected

Paid by: Name in full

Signature

## NOTES

1. You are requested to attach a schedule, showing the names of all employees (taxable and non-taxable), their gross income, pension and PAYE deducted, in this format:

Employee Name	Basic Salary (A)	Allowances (B)	Indirect Payments (C)	Bonus/ Commission (D)	Terminal Benefits (E)	Gross Income (F) = A+B+C+D+E	Pension Contribution (G)	Taxable Income (H) =F-G	PAYE (I)

### 2. Example of PAYE Computation

Taxable Income is charged as follows (thus, PAYE) is calculated as follows): s. 3 & 4 of Income Tax (Amendment of Monetary Amounts) Regulations, 2018

	PER MONTH	PER ANNUM	
First	M5, 090.00	M61, 080.00	Taxed @ 20%
Excess	M.....	M.....	Taxed @ 30%
<b>Total Tax Charged</b>	<b>M.....</b>	<b>M.....</b>	Add the two tax bands together
Less Tax Credit	(M605.00)	(M7,260.00)	
Tax due (PAYE)	M.....	M.....	

For detailed Computations, access Tax tables on [www.lra.org.ls](http://www.lra.org.ls) Website.

### 3. Remuneration

The employment income includes (but not limited to) basic salary, wages, bonus (13<sup>th</sup> cheque), commission, overtime, leave, supplementary and strike payments, allowances, indirect payments and any other employment related income.

### 4. Terminal Benefits

These are Employment related benefits, they include (but not limited to) severance pay, and gratuity.

### 5. Deductions

#### (a) Pension Contribution (section 95 of Income Tax Act of 1993)

A resident employee is entitled to a deduction for a contribution made to an employer superannuation fund during the year of assessment. It should be noted however that, the total amount of a joint contribution is limited to 20% of the employment income paid by the employer to the employee for the year of assessment.

### 6. Penalty for Late Remittances/Filing

Failure to remit within statutory period renders the employer liable to be charged with penalties, and this is 22% per annum compounded monthly or any part of the month as per Legal Notice No. 65 of 2015.

### 7. PAYE filed by Employers

An employer is under an obligation to deduct PAYE from employment income of his/her employee(s). Income Tax Act 1993, s.156

### 8. Failure to Deduct PAYE

The employer who fails to deduct PAYE is personally liable to pay to the Commissioner the amount of tax which has not been so deducted; but he/she is entitled to recover this amount from the payee (employee). Income Tax Act 1993 s.165 (1)

### 9. Payment of PAYE

PAYE deducted must be remitted to the LRA within fifteen (15) days from the end of the month in which tax was deducted or immediately after deduction. Income Tax Act 1993 S.166 (1) together with s.25 (a) of Income Tax Regulations 1994