



	Holder's contact number													
	Holder's email address													
	Business building name													
	Nearby public/well-known place													
3c. Office phone number	(Code )													
3d. Cell phone number	(Code )													
3g. Email address														
<b>4. Tax accountant or tax advisor contact details</b>														
4a. Name of accountant or advisor														
4b. TIN	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>												-	
										-				
4c. Office phone number	(Code )													
4d. Cell phone number	(Code )													
4e. Email address														
<b>5. Nominated officer details (skip if you are a sole trader and go to line 7)</b>														
5a. Name of nominated officer (if the nominated is not a director or partner, please attached the letter of authorisation)														
5b. TIN	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>												-	
										-				
5c. Office phone number														
5d. Cell phone number														
5e. Email address														
<b>6. Details of directors or partners (if more than six, attach a list)</b>														
	<b>Name</b>	<b>TIN</b>												
a.		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>											-	
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d.		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>											-	
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f.		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>											-	
										-				
<b>7. Bank account details (Attach proof of banking details, and attach a list if holds more than two accounts)</b>		<b>First account</b>												
7a. Name of account holder														
7b. Country where bank is located														
7c. Name of bank														
7d. Branch														
7e. Account number														
7f. Account type														
7g. Swift code														
<b>8. Mobile money account details</b>		<b>First number</b>												
8a. Name of mobile money account holder														
8b. Mpesa number (if more than two, attach a list)														
8c. Ecocash Number (if more than two, attach a list)														

**PART B - SOLE TRADER DETAILS**

Complete this part only if you are registering as a sole trader. (Attach a certified copy of National Identity Card if you a Lesotho citizen or a certified copy of a Passport if you are not a Lesotho citizen)

1. Date of birth	
2. National identity number or foreign passport number	
3. Physical address	
4. Home phone number	(Code )
5. Cell phone number	
6. Names of employers or nature of other income generating activities subject to tax in Lesotho during the past 12 months. (Attach list if more than three (3))	
7. Marital status (tick one box)	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Widowed
8. If married, tick applicable box	<input type="checkbox"/> In community of property <input type="checkbox"/> Antenuptial agreement (attach certified copy of agreement)
9. Spouse's name (if more than one, attach the list)	
10. Spouse's maiden name(s)	
11. Spouse's TIN (if any)	

**PART C - REGISTRATION FOR VALUE ADDED TAX (VAT)**

Complete this part if ANY of the following apply:

- Your business had or is expected to have taxable sales or turnover of M 850,000 or more per year.
- You are an auctioneer.
- The business is being carried on by a national, regional, or local public authority or body.
- Your business voluntarily wishes to register for VAT.

1. Effective date for registration	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		
2. Reason for VAT registration (tick box)	<input type="checkbox"/> At or above M 850,000 threshold <input type="checkbox"/> Auctioneer <input type="checkbox"/> Business carried on by a national, regional, or local public authority or body <input type="checkbox"/> Voluntary								
3. Is the business new, existing, or was it acquired from someone else (tick box)?	<input type="checkbox"/> New <input type="checkbox"/> Existing <input type="checkbox"/> Acquired								
4. If acquired, state the name and address of previous owner									
5. If acquired, enter TIN of previous owner									

**PART D - REGISTRATION FOR PAY AS YOU EARN (PAYE)**

Any business that employs another person must register for PAYE.

1. Date on which your business became an employer	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		
2. Current number of employees									
a. No. of local employees (attached a schedule showing their names, TIN, ID No. and monthly gross earnings)									
b. No. of expatriate employees (attached a schedule showing their names, TIN, Passport No. and monthly gross earnings)									
3. Employee salary range:									

a.	Minimum annual salary or wages	
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b.	Maximum annual salary or wages	
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**PART E - REGISTRATION FOR FRINGE BENEFIT TAX (FBT)**

If your business is offering benefits to your employees and these are not taxed in the hands of the employees, your business must register for FBT.

What types of fringe benefits does your business provide to employees? (tick the box or boxes that describe the benefits offered to employees)	<input type="checkbox"/> Car <input type="checkbox"/> Housing <input type="checkbox"/> Utilities <input type="checkbox"/> Domestic assistance <input type="checkbox"/> Meals and refreshments <input type="checkbox"/> Medical assistance <input type="checkbox"/> Loan <input type="checkbox"/> Debt waiver <input type="checkbox"/> Excessive superannuation contributions (tax-exempt employers only)
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**PART F - REGISTRATION FOR WITHHOLDING TAX (WHT)**

If your business receives and pays for services from resident contractors or non-resident service providers, your business must register as a withholding agent.

1. From whom does your business receive services? (tick the box or boxes that apply)	<input type="checkbox"/> Resident contractors <input type="checkbox"/> Non-resident service providers
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2. Provide a brief description of the services received	

3. If your business makes payments to non-residents for any items listed to the right, your business must withhold tax (tick the box or boxes that apply)	<input type="checkbox"/> Interest <input type="checkbox"/> Dividends <input type="checkbox"/> Natural resource payments <input type="checkbox"/> Management or technical fees <input type="checkbox"/> Royalties <input type="checkbox"/> Other (specify) _____
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**DECLARATION**

I declare that the information given on this form is correct and complete to the best of my knowledge and belief. I understand that false or misleading information may result in prosecution.

Name (print) \_\_\_\_\_ Capacity \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_