

Revenue Services Lesotho

Partnership Return of Income for Year
Ended 31 March 2023



**Revenue
Services**
Lesotho

DETAILS OF PARTNERSHIP	Tick if applicable <input type="checkbox"/> Final return (out of business)										
Name of partnership									TIN		
Contact telephone number								Email address			
Nature of business											
Name and designation of nominated officer											

Caution: In Parts A through C, only report amounts allowed in computing chargeable income.

PART A LESOTHO - SOURCE BUSINESS INCOME & EXPENSES (Do not include foreign - source, property, or other income.)	(a) Manufacturing income (complete only if the partnership has resident company partners)	(b) Commercial farming income	(c) Other business income (if the partnership has no resident company partners, include manufacturing income in addition to other business income)
1. Business income (Sales/ turnover, investments, interest, premiums, gains from business assets, etc., including net business income from other partnerships, trusts, and estates attach schedule)			
2. Total Expenses			
3. Current year net profit or loss (line 1-2)			

PART B FOREIGN - SOURCE BUSINESS INCOME & EXPENSES (Do not include property or other income.)	(a) Commercial farming income	(b) Other business income
1. Foreign - source business income (Sales/ turnover, investments, interest, premiums, gains from business assets, etc., including net foreign-source business income from other partnerships, trusts, and estates attach schedule)		
2. Total Expenses		
3. Current year net profit or loss (line 1-2)		

PART C		
PROPERTY INCOME & EXPENSES		
SECTION 1 RENTAL INCOME & EXPENSES (If more than one property in either column, enter the totals here and attach a schedule showing the details for each property.)	(a) Property situated in Lesotho	(b) Property situated in a foreign country
1a. Type of property (Single family/stand - alone house, apartment house, commercial building, land, commercial building etc.)		
1. Address of property		
2. Gross rents (including net rental income from other partnerships, trusts, and estates as shown on attached schedule)		
3. Total Expenses		
4. Net rental income or loss (line 2-3).		
SECTION 2 INVESTMENT INCOME & EXPENSES	(a) Lesotho - Source Income	(b) Foreign - source income
5. Income or gains:		
a. Interest, dividends, and royalties		
b. Gains on the disposal of investment assets (attach schedule)		
c. Other property income (attach schedule – include property income from other partnerships, trusts, and estates)		
d. Total other income (5a+5b+5c)		
6. Expenses and losses from investment assets and donations paid to the Lesotho Sports and Recreation Commission (attach schedule)		
7. Net investment income or loss (5d-6)		
SECTION 3-PROPERTY INCOME OR LOSS		
8. Current year net profit or loss (4+7)		

PART D	(a) Lesotho - source income	(b) Foreign - source income	
OTHER INCOME & EXPENSES			
1. Other income (including net other income from other partnerships, trusts, and estates) (attach schedule)			
2. Expenses (attach schedule)			
3. Chargeable other income. In columns (a) and (b), enter line 1 minus line 2. If zero or less, enter nil. In column (c), add columns(a) and (b) on this line			

PART E	(a) Foreign - source net income	(b) Foreign tax paid on the amount in column (a)
FOREIGN TAX PAID		
1. Enter in col. (a) foreign-source commercial farming income from Part B, line 3, col. (a). Then complete column (b) on this line		

2. Enter in col. (a) foreign - source other business income from Part B, line 3, col. (b). Then complete column (b) on this line		
3. Enter in col. (a) foreign-source property income from Part C, line 8, col. (b). Then complete column (b) on this line		
4. Enter in col. (a) foreign source other income from Part D, line 3, col. (b). Then complete column (b) on this line		

PART F

LESOTHO INCOME TAX WITHHELD

1. Tax withheld on payments to the partnership as a Lesotho resident contractor (attach tax withholding certificate)	
2. Tax withheld on Lesotho - source interest income (attach tax withholding certificate or statement from another partnership)	

PART G

INFORMATION ON PARTNERS

Name of partner (if more than 5 partners, attach schedule and list additional partners commencing with the letter F)	TIN	Postal address (including postal code)	Resident partner (Y=Yes; N=No)	Percent interest in the
A				
B				
C				
D				
E				

PART H

ALLOCATION TO PARTNERS OF INCOME OR LOSS AND TAX PAID OR WITHHELD (Columns must correspond to the partner lettering from Part G.)

IMPORTANT: The partnership must provide to each partner the information from the column below that applies to that specific partner.

Income or loss	Total	Partner A	Partner B	Partner C	Partner D	Partner E
1. Manufacturing income from Part A, col. (a), line 3						
2. Lesotho - source commercial farming income from Part A, col. (c), line 3						
3. Lesotho - source other business income from Part A, col. (d), line 3						
4. Foreign - source commercial farming income from Part B, col. (a), line 3						
5. Foreign - source other business income from Part B, col. (a), line 3						
6. Lesotho - source property income or loss from Part C, col. (a), line 8						
7. Foreign - source property income or loss from Part C, col. (b), line 8						
8. Lesotho - source other income or loss from Part D, col. (a), line 3						

9. Foreign - source other income or loss from Part D, col. (b), line 3						
Foreign tax paid	Total	Partner A	Partner B	Partner C	Partner D	Partner E
10. Foreign tax paid on commercial farming income from Part E, col. (b), line 1						
11. Foreign tax paid on other business income from Part E, col. (b), line 2						
12. Foreign tax paid on rental income from Part E, col. (b), line 3						
13. Foreign tax paid on other income from Part E, col. (b), line 4						
Lesotho tax withheld	Total	Partner A	Partner B	Partner C	Partner D	Partner E
14. Tax withheld on payments to the partnership as a Lesotho resident contractor from Part F, line 1						
15. Tax withheld on Lesotho - source interest income from Part F, line 2						

Declaration of Paid Preparer (External tax consultant/accountant/auditor etc.) Skip this section if there is no paid preparer.)

Based on all information of which I have any knowledge, I declare that the information given on this return is correct and complete and is a full statement of the income and gains chargeable to income tax for the year ended 31 March 2023. I understand that false statements can result in prosecution and imposition of penalties.

Signature of paid preparer		Date (day, month, Year)	
Name of paid preparer		TIN of paid	
Firm's name		Firm's physical address	
Firm's TIN		Email address	
Contact telephone number			

Declaration of Nominated Officer

I, the nominated officer, declare that the information given on this return is correct and complete and is a full statement of the income and gains chargeable to income tax for the year ended 31 March 2023. I understand that false statements can result in prosecution and imposition of penalties.

Signature		TIN		Date (day, month, year)	
Postal address of officer (P/Bag or P.O Box)				Postal Code	
Contact telephone number		Email address			

If there has been a change of nominated officer during the year of assessment, show below the date of change and name of the previous nominated officer.

Date of change (day, month, year): _____ Name of previous nominated officer: _____