

# Revenue Services Lesotho

Resident Individual Income Tax Return for  
Employment, Pension and Other Income Year  
Ended 31 March 2023



**Revenue  
Services  
Lesotho**

FORM S128 - EP

## YOUR DETAILS

Surname, forenames, and maiden name		TIN																		
Contact telephone number		Email address																		

**Caution: In Parts A and B, only report amounts allowed in computing chargeable income. Do not include income of any spouse on this return.**

## PART A : EMPLOYMENT INCOME& EXPENSES

(Include fringe benefits that have not been taxed, but do not include employment income earned and taxed in a foreign country)

**1. Employment information –Attach Form P16 for each employer (if more than three employers attach a list with additional information)**

Name (s) of employer (s)	Employers TIN(s)	Employed from (in the year 2022/23)	Employed until (in the year 2022/23)	Gross employment income
(a)		Y Y Y Y Y M M D D	Y Y Y Y Y M M D D	
(b)		Y Y Y Y Y M M D D	Y Y Y Y Y M M D D	
(c)		Y Y Y Y Y M M D D	Y Y Y Y Y M M D D	
<b>Period during the Tax Year when the Taxpayer was unemployed (if more than three such periods, attach list with the additional information).</b>		Y Y Y Y Y M M D D	Y Y Y Y Y M M D D	
		Y Y Y Y Y M M D D	Y Y Y Y Y M M D D	
		Y Y Y Y Y M M D D	Y Y Y Y Y M M D D	

**1.d Total grossemployment income (1a+1b+1c)**

2. Unreimbursed employment - related expenses and donations (Caution: Before you complete this section, see instructions for requirements you must meet.)	Deductible amount	
a. Travel expenses incurred for work		
b. Education expenses to improve work knowledge and skills		
c. Expenses for technical and trade books and journals and association subscriptions		
d. Motor vehicle expenses incurred for work		
e. Home office expenses		
f. Contributions you made to a complying superannuation fund		
g. Donations paid to the Lesotho Sports and Recreation Commission		

**2h. Total unreimbursed employment-related expenses and donations (2a+2b+2c+2d+2e+2f+2g)**

**3. Chargeable employment income (1d-2h)**

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**PART B : PENSION INCOME**

(Do not include pension income that relates to employment carried on in a foreign country and taxed in that country or, if you retired before 11 March 1993, any war pension or gratuity paid by the Lesotho Government)

**1. Pension information**

Name of employer(s)/ pension payer(s)	Employer (s)/pension payer(s)TINs	Pension start date (in the year 2022/23)	Pension end date (in the year 2022/23)	Gross pension income
(a)		Y Y Y Y M M D D	Y Y Y Y M M D D	
(b)		Y Y Y Y M M D D	Y Y Y Y M M D D	
<b>1c. Total gross pension income (1a + 1b)</b>				
<b>2. Donations paid to the Lesotho Sports and Recreation Commission</b> (Do not include amounts deducted on line 2g in Part A)				
<b>3. Chargeable pension income (1c-2)</b>				

**PART C : OTHER INCOME & EXPENSES**

<b>1. Other income</b>		
<b>2. Expenses</b> (attach schedule)		
<b>3. Chargeable other income (line 1 –line 2).</b>		

**PART D : TAX COMPUTATION**

<b>1. Chargeable income:</b>			
a. Enter chargeable employment income from Part A, line 3			
b. Enter chargeable pension income from Part B, line 3			
c. Enter chargeable other income from Part C, line 3			
<b>2. Total chargeable income.</b> Add 1a+1b+1c			
<b>3. Tax before credits:</b>	<b>(a) Chargeable income</b>	<b>(b) Tax rate</b>	<b>(c) Multiply (a) * (b)</b>
a. Enter in col. (a) the <b>smaller of M67, 440.00 or line 2 on this part</b> if engaged in an income-earning activity for the entire year (if not engaged in an income-earning activity for the entire year, chargeable income must be apportioned).Then complete column (c) on this line		<b>20%</b>	
b. Enter in col. (a) <b>line 2 minus line 3a(from col. (a)).</b> Then complete column (c) on this line.		<b>30%</b>	
<b>4. Total tax before credits</b> (Add 3a+3b in col. (c))			
<b>5. Personal tax credit.</b> Enter <b>M10, 560.00</b> if engaged in an income-earning activity for the entire year (if not engaged in an income-earning activity for the entire year, the credit must be apportioned).			
<b>6. Total tax after personal tax credit</b> (line 4-line 5) (if zero or less, enter nil)			

<b>7. (a) Income tax deducted from employment and pension income</b> (as shown on Form P.16)		
<b>7. (b) Tax already paid from other income (e.g. tax withheld from other income)</b>		
<b>7. (c) Total tax already paid (Add 7 (a) +7 (b))</b>		
<b>8. Tax due.</b> Line 6 minus line 7(c). Enter nil if less than -0-		
<b>9. Tax overpaid.</b> Line 7 (c) minus line 6. Enter nil if less than -0-. <b>If you are claiming repayment of the tax overpaid as shown on this line, tick this box</b> <input type="checkbox"/> <b>fill your banking details below and attach proof/printout of the details from the bank.</b>		
<b>Account Number</b>		
<b>Name of Bank</b>		
<b>Branch Name</b>		

**PART E : DECLARATION OF TAXPAYER OR REPRESENTATIVE**

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. If I am reclaiming repayment of the tax overpaid as shown on line 9 of PartD, I have ticked the box on that line.

I understand that false statements can result in prosecution and imposition of penalties.

<b>Signature</b>		<b>Date (day, month, year)</b>	
<b>If you are signing this form on behalf of a legally incapacitated person, print your full</b>		<b>Contact telephone/cell number of representative</b>	