

# Revenue Services Lesotho

## TOBACCO AND ALCOHOLIC PRODUCTS LEVY RETURN FORM



**Revenue  
Services  
Lesotho**

### NOTES:

1. Vendors registered under TAPL Act No.1 of 2023 shall complete and monthly file this return form.
2. On importation the levy is charged on the VAT exclusive import value.
3. On sale of imported products the levy is charged on VAT and import levy exclusive selling price.
4. On sale of locally purchased products the levy is charged on VAT and purchase levy exclusive selling price.
5. Levy in this form means tobacco and alcoholic products levy.
6. Beer excludes traditional beer.

### Part I: Particulars of Vendor

|  |                      |               |                      |
|--|----------------------|---------------|----------------------|
| TIN  | <input type="text"/> | RETURN PERIOD |                      |
|  |                      | MONTH         | YEAR                 |
| Tobacco and Alcoholic Products Levy Number | <input type="text"/> |               |                      |
| Legal & Trading Name                       | <input type="text"/> |               |                      |
| Physical Address                           | <input type="text"/> |               |                      |
| Postal Address                             | <input type="text"/> |               |                      |
| District                                   | <input type="text"/> |               |                      |
| Office Telephone No                        | <input type="text"/> | Cellphone No  | <input type="text"/> |
| Email Address                              | <input type="text"/> |               |                      |

### Part II: Sale of Imported or Purchased Products

| Alcoholic Products     | Sales Value (a) | Cost of Products Sold (b) | Value Addition (c) = (a) - (b) | Levy at 7.5% on (c) |
|------------------------|-----------------|---------------------------|--------------------------------|---------------------|
| 1. Beer                |                 |                           |                                |                     |
| 2. Wines, Ciders       |                 |                           |                                |                     |
| 3. Spirits             |                 |                           |                                |                     |
| 4. Other Alcoholic     |                 |                           |                                |                     |
| <b>5. Total Value</b>  |                 |                           |                                |                     |
| Tobacco Products       | Sales Value (a) | Cost of Products Sold (b) | Value Addition (c) = (a) - (b) | Levy at 15% on (c)  |
| 6. Cigars              |                 |                           |                                |                     |
| 7. Cigarettes          |                 |                           |                                |                     |
| 8. Pipe Tobacco        |                 |                           |                                |                     |
| 9. Snuff               |                 |                           |                                |                     |
| 10. Other Tobacco      |                 |                           |                                |                     |
| <b>11. Total Value</b> |                 |                           |                                |                     |

### Part III – Sale of Own Produced Goods

| Alcoholic Products        | Sales Value (a) |  | Levy at 7.5% |  |
|---------------------------|-----------------|--|--------------|--|
| 1. Beer                   |                 |  |              |  |
| 2. Wines, Ciders          |                 |  |              |  |
| 3. Spirits                |                 |  |              |  |
| 4. Other Alcoholic        |                 |  |              |  |
| <b>5. Total Value</b>     |                 |  |              |  |
| Tobacco Products          | Sales Value (a) |  | Levy at 15%  |  |
| 6. Cigars                 |                 |  |              |  |
| 7. Cigarettes             |                 |  |              |  |
| 8. Pipe Tobacco           |                 |  |              |  |
| 9. Snuff                  |                 |  |              |  |
| 10. Other Tobacco         |                 |  |              |  |
| <b>11. Total Value</b>    |                 |  |              |  |
| <b>Total Levy Payable</b> |                 |  |              |  |

**TOTAL LEVY PAYABLE** = Part II (Lines 5 & 11) + Part III (Lines 5 & 11)

### DECLARATION

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

Name (Print): \_\_\_\_\_ Signature: \_\_\_\_\_ Status: \_\_\_\_\_

Date:.....Contact Number.....