



**Revenue
Services**
Lesotho

AUTOMATED WITHHOLDING TAX GUIDE

“Rea Aha”

1) What is new in RSL?

Revenue Services Lesotho (RSL) has introduced an automated Withholding Tax (WHT) module in its core revenue management system to make it easy for Withholding Agents to meet their tax obligations with respect to rules and regulations governing withholding taxes. Through this groundbreaking initiative, Withholding Agents can file withholding tax returns online. More importantly, this new service offering allows the Withholding Agents and Payees to have access to WHT certificates online at their convenience

2) How to access Automated Withholding Tax system?

Firstly, a Withholding Agent should register for WHT to have access to the automated withholding tax compliance management tool. To register, a Withholding Agent should submit a completed Taxpayer registration form to either RSL email (info@rsl.org.ls) or through RSL Digital Service Centers. Once a Withholding Agent's registration has been completed and approved by RSL, then a Withholding Agent will be able to file withholding tax returns online.

3) How to File for Withholding Tax?

To be able to file withholding tax returns, firstly, RSL will provide Withholding Agents with a WHT Schedule on an excel format through their emails. The WHT schedule will be emailed to Withholding Agents by Accounts Representatives and Digital Service Centers.

The Withholding Agents will be required to fill in WHT schedule with relevant details relating to the nature of services rendered, the payee details, such as the legal name of the payee, payment date (date when tax was deducted from the source), gross amount and amount of tax deducted at source. The Withholding Agent will then submit completed withholding tax schedule to RSL through the following email address: WHTSubmission@rsl.org.ls.

Once a withholding tax schedule is received by RSL, it will be validated to ensure correctness of the information provided on the schedule and a Withholding Agent will get feedback through the same channel.

4) How to make a payment for Withholding Tax?

Payment should be made immediately upon submission of a Withholding Tax Schedule by the Withholding Tax Agent. A Withholding Agent can make a payment through commercial banks (Standard Lesotho Bank, Nedbank Lesotho, FNB and RSL banking hall (available in Maseru only). Once a payment has been made, a Withholding Agent can send a proof of payment to receipts@rsl.org.ls.

Clients receipt(s) from RSL will be sent back to Client's emails. Once payment has been made, the system will then generate WHT certificate(s) instantly. An electronic withholding tax certificate will then be sent to clients' emails.

**For more information, please contact us on: Email: Info@rsl.org.ls
or call us on our Toll-free number: 80022009**