



**Revenue
Services**
Lesotho

HOW TO ACCESS E-TAXATION PLATFORM

“Rea Aha”

E-taxation Platform is a web-based solution linked to Revenue Services Lesotho's (RSL) core revenue management system. Through e-taxation platform, Clients are able to file tax returns in real time online.

Functions of E-taxation platform

- Complete and submit VAT and PAYE returns for all unfiled past periods
- View previously filed VAT and PAYE returns
- Submit modifications to previously filed VAT and PAYE returns
- Generate the Accounts Statement
- View the Tax balances for VAT and PAYE in real-time

Who can register in the E-taxation Platform

- Any person with a valid email address, linked to a company (directors, nominated officers etc.) in RSL (PSRM) can register and view the financial details of such a company.

How to Register in the E-Taxation Platform

- To be able to use e-tax platform, people linked the company will receive an invitation to register through an email from RSL, and thereafter, they will click on the link and enter the information required for registration. It is a Client's responsibility to ensure that their contacts (email addresses and cell number etc.) used for registration in e-taxation are exactly the same with those in the RSL registration database.
- Directors etc. can merely view previously filed returns and tax balances as well as to generate account statements. Please note that only nominated officers can file and make amendments to the tax returns. It is therefore important that a nominated officer also is registered with RSL as a client with updated details especially email address and mobile number.
- After completing registration, a Client will be redirected to a login page and will be required to enter login credentials i.e TIN and Password. The Client can then update or change password, email, and mobile phone number etc. by clicking on the "PROFILE" tab.

HOW TO FILE FOR PAYE RETURN

To file for PAYE follow the steps below:

1. On the far top right of the screen, near your name, there is a drop-down arrow. Click on the arrow to select the company/business you wish to file for. (You can only file for the company that you are the "Nominated Officer" for)
2. Click on the "E-FILE" tab (A list of unfiled tax types and periods will appear; you can apply any filter)
3. Select PAYE - Click on the row you wish to file for, then Click on the "PAYE Schedule" tab

There are two ways to complete a schedule. You can do it offline in MS Excel or online

Completing a schedule offline

- 1) Click on the "Download" tab at top right of your page
- 2) Open your downloaded schedule
- 3) Fill in the information from your payroll or export the information from your payroll, in a compatible format, to the schedule template
- 4) Save the file on your computer/device
- 5) Back in the e-tax portal, click on the "upload" tab
- 6) Click on "choose file" and select the completed excel file
- 7) Click "Submit". (Your schedule will be uploaded).
- 8) Scroll down to review your schedule
- 9) On the top left of your page, click on the "PAYE RETURN" tab to review your return.
- 10) If you are satisfied, click on the "Submit" tab
- 11) Declaration text will appear. Click "submit" again
- 12) A pop-up box will appear asking if you are sure you want to submit. Click "ok" when you are satisfied. (A message confirming your return has been submitted successfully will be displayed. You will also get a confirmation on your email).

Completing a schedule online

- 1) At the bottom left page of your screen, click the "+" sign (a new page is displayed)
- 2) Fill in the information from your payroll
- 3) Click "submit"
- 4) Click the "+" sign every time you wish to add a new row.
- 5) When completed, follow steps (8-12) from "A" above.

Due dates for Filing and payment of PAYE

File a Return and remit tax to RSL on or before 15th of every month. Payments can be made through EFT Online or electronic payments that are provided by the commercial banks, mainly:

Standard Lesotho Bank,
Nedbank Lesotho, and
First National bank

Proof of payment should be send to receipts@rsl.org.ls and you will be receipted through the same email address.

HOW TO FILE FOR VAT

To file for VAT follow the steps below:

1. On the far top right of the screen, near your name, there is a drop-down arrow. Click on the arrow to select the company/business you wish to file for. (**You can only file for the company that you are the “Nominated Officer” for**)
2. Click on the “E-FILE” tab (A list of unfiled tax types and periods will appear; you can apply any filter)
3. Select VAT - Click on the row you wish to file for, then Click on the “VAT Schedule” tab

There are two ways to complete a schedule. You can do it offline in MS Excel or online

A. Completing a schedule offline

- 1) Click on the “Download” tab at top right of your page
- 2) Open your downloaded schedule
- 3) Fill in the information from your records or export the information from another system, in a compatible format, to the schedule template
- 4) Save the file on your computer/device
- 5) Back in the e-tax portal, click on the “upload” tab.
- 6) Click on “choose file” and select the completed excel file
- 7) Click “Submit”. (Your schedule will be uploaded).
- 8) Scroll down to review your schedule
- 9) On the top left of your page, click on the “VAT RETURN” tab to review your return.
- 10) If you are satisfied, click on the “Submit” tab
- 11) Declaration text will appear. Click “submit” again
- 12) A pop-up box will appear asking if you are sure you want to submit. Click “ok” when you are satisfied. (A message confirming your return has been submitted successfully will be displayed. You will also get a confirmation on your email).

B. Completing a schedule online

- 1) At the bottom left page of your screen, click the “+” sign (a new page is displayed)
- 2) Fill in the information from your records
- 3) Click “submit”
- 4) Click the “+” sign every time you wish to add a new row.
- 5) When completed, follow steps (8 to 12) from “A” above

Due dates for Filing and payment of VAT

File a Return and remit tax to RSL on or before 20th of every month. Payments can be made through EFT Online or electronic payments that are provided by the commercial banks, mainly:

Standard Lesotho Bank,

Nedbank Lesotho, and

First National bank

Proof of payment should be send to receipts@rsl.org.ls and you will be receipted through the same email address.

HOW DO I MODIFY/AMEND THE FILED RETURN?

A return can be amended for various reasons, follow the steps below to modify/amend the return:

1. Click on the "E-FILE HISTORY" tab (A list of all filed tax types and periods will appear; you can apply any filter) then
2. Click on the row you wish to amend the return for
3. Click on the "VAT Schedule" / "PAYE Schedule" tab

There are two ways to amend a return. You can modify an online schedule or offline schedule of MS Excel on your local drive.

A. Amend the schedule online

A1. Add new information

- i. At the bottom left page of your screen, click the "+" sign (a new page is displayed)
- ii. Fill in new information you may need to add
- iii. Click "submit"
- iv. Click the "+" sign every time you wish to add a new row.

A2. Edit Existing Entry

- i. Select the row you wish to edit by clicking on it.
- ii. Click on the "pencil" icon (a new page is displayed)
- iii. Edit the entry/Entries you wish to change
- iv. Click "Submit"
- v. Repeat the steps for every row you wish to edit

A3. Delete Existing Entry

- i. Select the row you wish to delete by clicking on it.
 - ii. Click on the “trash/ bin” icon (a pop-up box is displayed)
 - iii. Click “Delete” to remove the entry
 - iv. Repeat the steps for every row you wish to delete
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- A. After completing Steps in “A” above, scroll down to review your schedule
 - B. Click “PAYE Return/ VAT Return” tab
 - C. Review your return
 - D. Click “submit” tab
 - E. Click “submit” again to acknowledge the declaration
 - F. A pop-up box will appear asking if you are sure you want to submit. Click “ok” when you are satisfied. (A message confirming your amended return has been submitted successfully will be displayed. You will also get a confirmation on your email).

A. Amend the schedule offline

- i. Open your relevant schedule from your documents
- ii. Edit your schedule as need be
- iii. Save the file on your computer/device
- iv. Back in the e-tax portal, click on the “upload” tab.
- v. Click on “choose file” and select the modified schedule from your documents
- vi. Click “Submit”. (Your schedule will be uploaded).
- vii. Scroll down to review your schedule
- viii. On the top left of your page, click on the “PAYE RETURN/ VAT RETURN” tab to review your return.
- ix. If you are satisfied, click on the “Submit” tab
- x. Click “submit” again to acknowledge the declaration
- xi. A pop-up box will appear asking if you are sure you want to submit. Click “ok” when you are satisfied. (A message confirming your return has been submitted successfully will be displayed. You will also get a confirmation on your email).

4. How to Generate Accounts Statement

Accounts statement informs the directors about the tax status of the company, in order to generate an account statement follow the steps below:

- 4.1 Click on the “ACCOUNT STATEMENT” tab
- 4.2 Select the tax type you wish to request a statement for
- 4.3 Fill in the dates (from and to), for which you request the statement
- 4.4 Click “Search” tab to display the statement
- 4.5 Click “Export” tab to download the schedule as MS Excel file to your device

A Client can then download, save or print the certificate(s)

Disclaimer

This Guide is for general information only, and has no binding legal authority. For any queries, you may contact RSL toll free number on 80022009 or email us: info@rsl.org.ls or visit the nearest RSL digital service centre for further assistance and guidance. Please take note that it is your obligation to verify independently any matters dealt with in this Guide from primary sources of information and by taking specific professional advice, should it be necessary. The RSL excludes any liability for any costs, losses, claims, damages, expenses or proceedings (including special, incidental or consequential loss or damage, loss of profits and wasted management time) incurred or suffered by you arising directly or indirectly in connection with this Guide.