Domestic Taxes

Physical Address	Lesotho Revenue Authority	Tel: +266 22325285
Finance House	P.O. Box 1085	Fax: +266 22312091
High Court Road	Maseru 100	Website: www.lra.org.ls
	Lesotho, Southern Africa	

Serving You, Serving the Nation

Re Sebeletsa Uena, Re Sebeletsa Sechaba

VOLUNTARY DISCLOSURE APPLICATION

Failure to complete this form in full may render your application for voluntary disclosure invalid. The Authority undertakes not to prosecute an applicant who has provided complete, true and honest information; waive additional taxes in full or part depending on the information provided; and further guarantees full confidentiality of information provided.

DETAILS OF APPLICANT (To be filled by an individual, sole proprietor or deceased estate)

Name and Surname *(if an estate, name of estate)*		TIN	
If an estate, name of the deceased		TIN	
If an estate, name of an executor			
Postal address (P/Bag or P.O Box)			
		Postal Code	
Physical address (street name or chief's name, village, town, and district)			
Contact Telephone No.		Email	

DETAILS OF APPLICANT (To be filled by Company, Government, Trust, Partnership, NGO or any other Organization)

Legal name		TIN	
Trading name			
Nature of business			
Postal address (P/Bag or P.O Box)			
		Postal Code	
Physical address (street name or chief's name, village, town, and district)			
Contact Telephone No.		Email	
Name and designation of nominated officer			

1. Type of Voluntary Disclosure *(tick ONE applicable box)*

Offshore	☐	Domestic	☐	Offshore & Domestic	☐

2. Type of tax, income and/or expense in respect of which the voluntary disclosure is made:
(tick ALL applicable boxes)

Company Income Tax	☐	Individual Income Tax	☐	Pay As You Earn	☐	Withholding Tax	☐	Fringe Benefits Tax	☐	Value Added Tax	☐	Capital Gains	☐
Property Income	☐	Investment Income	☐	Other *(Please Specify)*	☐								

3. Give description of the applicant's income earning activities

4. What are the facts giving rise to the request for a voluntary disclosure application? E.g. did you make an under-declaration of income, overstatement of expenses, understatement of tax or failed to remit taxes due and payable? Thus, is the voluntary disclosure made in connection with outstanding tax that resulted from non-compliance such as failure to file a tax return, etc.? *Provide full details*

5. Has the Lesotho Revenue Authority or any third party notified you, your spouse or any of your associates that the LRA intends to commence an audit or investigation into your tax affairs? *(tick ONE applicable box in each category)*

Applicant: Yes ☐ No ☐   Spouse: Yes ☐ No ☐   Associate: Yes ☐ No ☐

6. What type(s) of income/expense are you disclosing; when and where was it earned/incurred? *E.g. £5,000.00 interest received from the UK in October 2010 (if more than 8 types please provide extra information on a separate sheet)*

Type of Income/Expense (e.g. interest income)	Country (e.g. UK)	Period (e.g. October 2010)	Amount (e.g. £5,000.00)

7. Please provide any information not already provided that you believe the Authority should have with respect to this application.

Applicant's Declaration:

1. I hereby declare that the disclosure made under this application is voluntary, complete, honest and contains all material facts.

2. I accept that should it be established subsequent to this application that I failed to disclose any information that was essential to making a valid voluntary disclosure, the Authority may:

   a) Withdraw any relief granted;
   b) Regard any amount paid under the voluntary disclosure to constitute part payment of any further outstanding tax in respect of the default disclosed; or
   c) Pursue prosecution for any statutory offense under a tax act or related common law offence.

3. I further accept that the Lesotho Revenue Authority may invoke one or all of the measures in paragraph 2 of this declaration if taxes that are due and owing to it are not paid after admission of a taxpayer into the VDP.

Name (Print): _____

Capacity: _____

Signature: _____

Date: _____

FOR OFFICE USE ONLY					
Processed by		**Signature**		**Date**	
Examined by		**Signature**		**Date**	
Findings & Recommendations					