



**Revenue
Services**
Lesotho

**GUIDE ON E-TAXATION
PLATFORM (E-FILING)**

“Rea Aha”

Guide on e-Taxation Platform (e-Filing)

1. What are Functions of E-tax Platform?

Taxpayers can be able to access the following services through E-taxation platform:

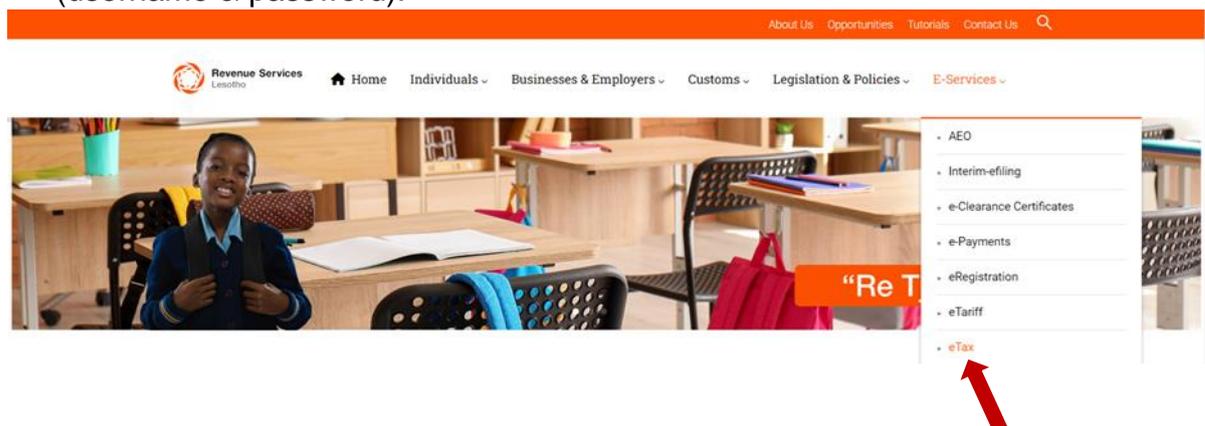
- 1.1 View the tax balances for Company Income Tax (CIT), Individual Income Tax (IIT), Resident Individual Income Tax (RIIT), Trust & Estate (T&E), Value Added Tax (VAT) and Pay As You Earn (PAYE) and returns in real-time
- 1.2 Complete and submit CIT, IIT, RIIT and T&E, VAT and PAYE return forms
- 1.3 View previously filed CIT, IIT, RIIT, T&E and VAT, PAYE, returns
- 1.4 Amend previously filed CIT, IIT, RIIT, T&E VAT, PAYE returns
- 1.5 Generate the accounts statement

2. Who can register in the e-Tax Platform?

- Any person with a valid email address and TIN, linked to a company (business owners, directors, nominated officers etc.) in RSL system can register and view the tax affairs of such a company and their own.

3. How to Register in the e-Tax Platform?

- 3.1 To register in the E-Taxation platform, a Taxpayer will visit www.rsl.org.ls >> **E-Services** >> **e-Tax** >> **Register now** >> create your unique credentials (username & password).



Revenue Services Lesotho

Username

Password

Remember me

Login

Forgot your password?

If you still don't have an account, [Register Now](#) to access the registration form

Click Register now and create a unique username and password and click Next to fill all information required for registration

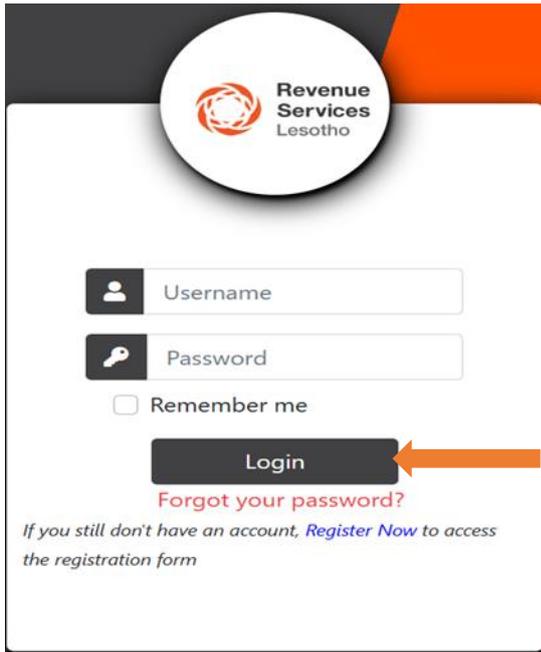
3.2 It is a Taxpayer's responsibility to ensure that their contacts (email address etc.) used for registration in e-Taxation are similar to those in the RSL registration database.

3.3 After completing registration, a Taxpayer will be redirected to a login page and will be required to enter login credentials i.e. username and password. The platform also allows Taxpayers to update or change password, email, and mobile number etc. by clicking on the **PROFILE** tab.

3.4 If the Taxpayer is already registered in the E-tax platform you follow the same steps as those that appear under the 1st bullet and instead of creating credentials you login with your username & password and the E-tax platform home page will appear.

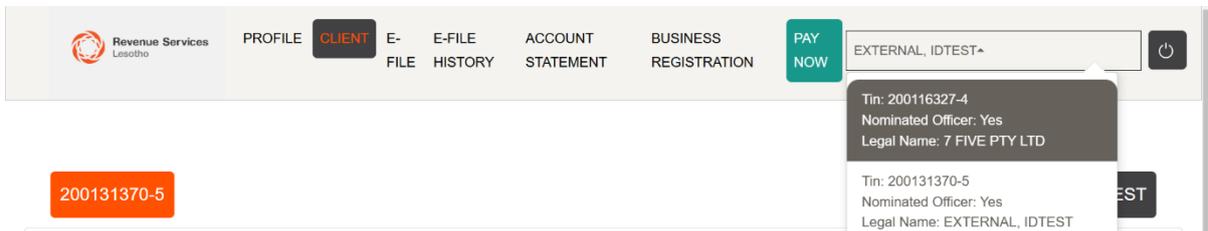
4. What are the Steps that a Client Needs to Follow to File CIT, IIT, RIIT & T&E Tax Returns?

Step 1: Visit RSL website: <http://www.rsl.org.ls>>>**E-Services**>>**e-Tax** to login with your e-Tax login credentials for example username and password you created when you were registering in the E-tax platform.

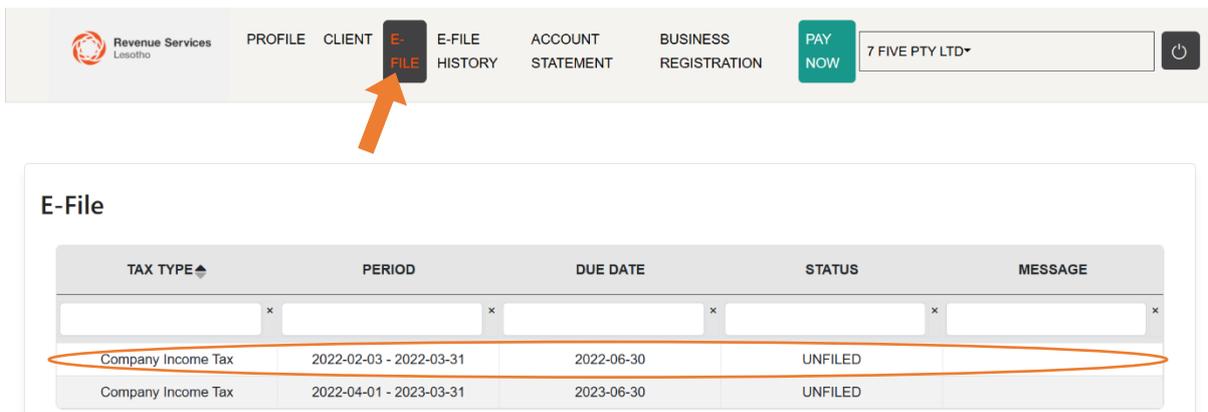


Enter your e-Tax credentials (username and password) on the space provided. Click [login](#) button.

Step 2: Click on the dropdown button on the far top right. It will display a list of Taxpayers (Businesses) that your account is linked to as a nominated officer. Then select any Client you want to file for. Remember if you are an individual taxpayer (sole trader, employee, director, partner etc.) and filing for yourself you click on your names.



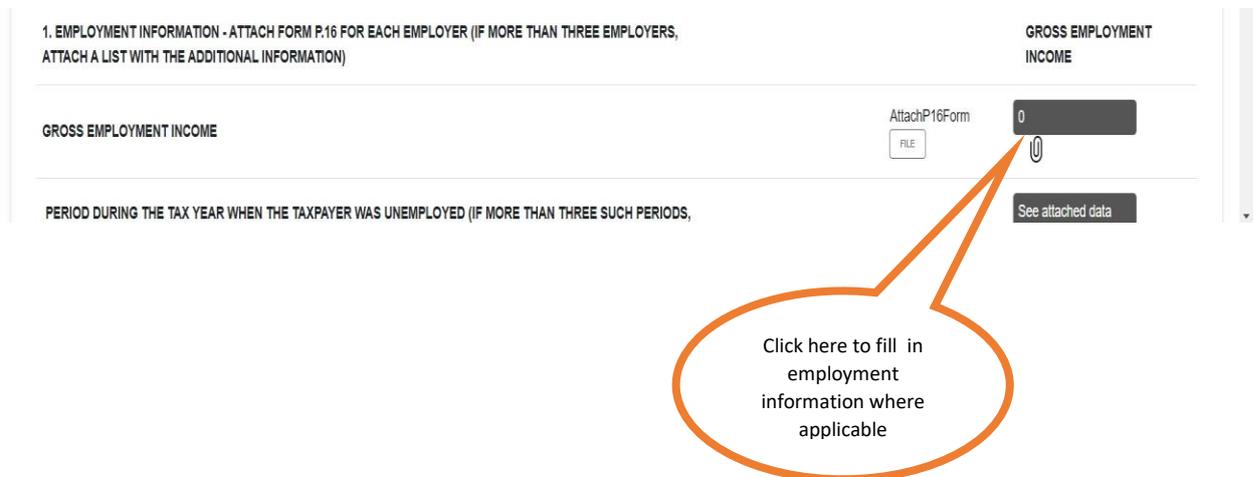
Step 3: Click on e-File tab on the header. A list of unfiled tax types and periods appears. Select the return you wish to file for.



Step 4: Click **Upload Financial Statements** tab, and click on upload to select and attach the supporting documents, for example financial statement, WHT tax certificates that were never submitted before automated withholding tax became operational etc.) In a case of a NIL return click **“submit nil return”** button and choose file to attach a supporting letter and click on **close**.



Step 5: Fill in the information on employment and or revenue/sales amounts and total expenses on the form manually while calculations are made automatically by the system. Please note that Non-residents can click in the box on part F on CIT return and part H on IIT return if they elect to file in Lesotho so that correct calculation of relevant tax can be effected.



PART C BUSINESS INCOME & EXPENSES (DO NOT INCLUDE COMMERCIAL FARMING, PROPERTY, OR OTHER INCOME. IF MORE THAN ONE BUSINESS IN EITHER COLUMN, ENTER THE TOTALS HERE AND ATTACH A SCHEDULE SHOWING THE DETAILS FOR EACH BUSINESS.)	(A) LESOTHO-SOURCE BUSINESS INCOME	(B) FOREIGN-SOURCE BUSINESS INCOME	(C) CHARGEABLE BUSINESS INCOME
PRINCIPAL/MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE	<input type="text"/>	<input type="text"/>	
NAME AND PHYSICAL ADDRESS OR LOCATION OF BUSINESS	<input type="text"/>	<input type="text"/>	
1. BUSINESS INCOME (SALES/ TURNOVER, INVESTMENTS, INTEREST, PREMIUMS, GAINS FROM BUSINESS ASSETS, ETC. - ATTACH SCHEDULE)	<input type="text"/>	<input type="text"/>	
2. EXPENSES	<input type="text"/>	<input type="text"/>	

Skip other parts and move to part H for IIT or F for CIT (Tax computation) and skip Part I

Step 6: click **Submit** at the end of Tax computation page. A declaration that the information in this return is true and correct will appear on the screen.



Step 7: Click on **submit again**. The pop up message asking if you are sure you want to submit the return will appear on the screen. The click **ok**. There will be a notification on your screen that your return is submitted successfully.

5. How to Modify/Amend the Filed CIT, IIT, RIIT and T&E Return?

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

- 5.1 Click on the “**E-FILE HISTORY**” tab (A list of all filed tax types and periods will appear; you can apply any filter) then
- 5.2 Click on the row you wish to amend the return for
- 5.3 After making the necessary amendments, click "Submit a Return." You will then be prompted to attach supporting documents, such as a tax certificate (P16) or a financial statement. Additionally, you must upload a letter explaining the reasons for amending the return.
- 5.4 The return will then be validated.
- 5.5 Upon approval of the amended return, the version tab will change from 1 to 2, and the status will update from 'Original' to 'Amended,' signifying that the return has been amended once. An approval SMS will be sent. If the amendment is rejected, a rejection SMS will be sent, and the status will remain as 'Original.'

E-File History

TAX TYPE	PERIOD	DUE DATE	STATUS	VERSION
Company Income Tax	2023-04-01 - 2024-03-31	2024-06-30	Original	1

6. How to Generate Accounts Statement

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

- 6.1 Click on the “**ACCOUNT STATEMENT**” tab on the e-Tax platform dashboard
- 6.2 Select the tax type you wish to request a statement for
- 6.3 Fill in the dates (from and to), for which you request the statement
- 6.4 Click “Search” tab to display the statement
- 6.5 Click “Export” tab to download the schedule as MS Excel file to your device

A **Client** can then save or print the statement(s)

Account Statement

Tax Type: All From: From Date To: To Date **SEARCH** **EXPORT**

TAX TYPE	DATE	DESCRIPTION	RECEIPT	TOTAL	RUNNING BALANCE
	01-01-2000	Balance brought forward			0.00

Note:

Directors, owners of the businesses 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 Taxpayer with updated details especially email address and mobile number. A sole trader who does not have a tax accountant is considered a nominated officer for his business.

7. Due Dates for Filing and Payment of Tax?

PAYE and VAT returns should be filed and payment of tax made on or before the 15th and 20th of every month respectively while annual tax returns and payments are due to RSL on or before 30th of June every year.

7.1 Payments made through Mobile Money (EcoCash & M-Pesa)

Payments can be made using mobile money (EcoCash and M-Pesa) through e-Payments platform accessible at RSL website: rsl.org.ls >>E-Services>>e-Payments- login with your tax clearance certificate (e-TCC) credentials then follow all the steps to make a payment.



Payments can also be made using USSD (phone) currently M-Pesa by following these steps: Dial *200#>>1. M-Pesa services>> 5. Payments>>9. RSL Payments and follow the rest of the steps to make payments).

7.2 Payments made through commercial banks

Taxpayers can make payments physically and through Online or electronic payments (EFT) that are provided by the commercial banks, mainly:

- Standard Lesotho Bank,
- Nedbank Lesotho, and
- First National bank
- Lesotho Postbank (VAT only)
- RSL banking hall (available only in Maseru)

7.2.1 Integration with the RSL e-Payments System

Currently, only Standard Lesotho Bank is integrated with the RSL e-Payments system. Integration with RSL is enabled through the Unayo App, which supports transactions through the app itself, internet banking (IB.unayo.com), USSD (*388#), and Unayo agents. Payments processed through the Unayo are reflected immediately in the RSL system, so Taxpayers do not need to upload proof of payment (POP) on the RSL e-Payments platform.

However, for other payment methods, Taxpayers must upload their POP on the RSL e-Payments platform. This requirement applies to payments made through:

- Standard Lesotho Bank using internet banking, mobile banking, the Smart App, ATMs, cash deposit machines, or in-person transactions.
- First National Bank, Lesotho Postbank and Nedbank Lesotho through any of their available banking channels.

Note: POP submissions should no longer be send to receipts@rsl.org.ls as the email address in no longer active.

It is also important to note that Taxpayers do not necessarily need to have a bank account to make payments at these banks.

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.