



Manager Public Relations - Ms. Ts'epang Mncina

RSL & MISA LESOTHO HOST A PRESS CLUB TO SHARE LATEST DEVELOPMENTS WITH MEDIA

As part of executing the 2024-27 Corporate Lesokoana Strategy and Media Relations Strategy, Revenue Services Lesotho (RSL) and the Media Institute of Southern Africa – Lesotho will today host a press club at RSL Social Club to share the latest developments and information.

The Press Club is a relaxed session where organizations engage with media to share information and build their capacity on identified issues. The session also creates a platform for organizations to build strong networks with media practitioners to improve relations. Compared to normal press conferences, the press club goes further by attracting editors, station managers, and media proprietors.

RSL will use the session to provide media updates on the Filing Season Campaign that was launched by the Commissioner General, Mrs. Mathabo Mokoko, on 1 April 2025, while also reminding taxpayers to file income tax return forms and pay taxes due by 30 June 2025.

The session will also include a presentation on new declaration requirements under the Agents of Foreign Firms initiative in the

ASYCUDA World System, starting on 1 July 2025. The new requirement requires large importers to engage only Lesotho citizens as agents for importing goods from manufacturers into Lesotho.

There will also be a presentation on the new enhancement to the eClearance Client Feedback Tool. Through this system, taxpayers can now optionally provide contact details and/or comments when submitting a rating. RSL also organizes media capacity training for media practitioners and sponsors the annual media excellence awards as part of implementing the RSL Media Relations Strategy.



NEWS



THEMED DAY WINNERS RECEIVE VOUCHERS

Revenue Services Lesotho (RSL) through its Human Capital Management Department presented grocery vouchers to 29 employees who were selected as winners of the April themed day competition.

The competition forms part of implementing RSL Strategy Key Result 16, which seeks to institute monthly themed days for the organization to create an exciting, positive, and productive work environment. The April theme, where employees dressed in protective clothing, was aligned with "The World Day for Safety and Health at Work."

The competition winner, Mr. Lebohang Handy, received an M1,000 voucher, while other runners-up received M500 vouchers. Furthermore, in line with Objective 3, which states "Create an exciting, positive and productive work environment," special consideration was given to recognize staff members based in the regions who answered the call to join the themed day competition by dressing appropriately. These employees also submitted photos that were posted on Yammer for likes.

Although some did not receive the minimum likes required by the competition rules, they were awarded M500 vouchers to recognize their effort and encourage all regional colleagues to feel included in similar events.

16th July 2025 - (U tsoa kae?)
15th August 2025 - African Women's Month
1st September 2025 - Spring Day
6th October 2025 - Customer Service Month

21st November 2025 - Environmental, Social, and Governance Tree Planting Day

21st November 2025 – Corporate Teambuilding

1st December 2025 – World AIDS Day

12th December 2025 – Christmas Party

30th January 2026 - Back to school

6th February 2026- Essential Service

13th February 2026 – Valentine's Day

11th March 2026- Celebrating Moshoeshoe Day



NEWS



BACHA ENTREPRENEURSHIP PROJECT IGNITES ENTREPRENEURIAL SPIRIT IN THABA TSEKA

The Bacha Entrepreneurship Project (BEP) is igniting a wave of entrepreneurial energy across Lesotho through its ongoing district roadshow campaign, aimed at educating and inspiring young Basotho entrepreneurs. A collaborative initiative by Revenue Services Lesotho (RSL), Standard Lesotho Bank (SLB), and the Basotho Enterprise Development Corporation (BEDCO), the campaign made its mark in Thaba Tseka on Monday, 23 June 2025, with a lively outdoor activation in the heart of the town.

The event attracted enthusiastic young participants' eager to learn more about the BEP, which empowers youth through entrepreneurship education, funding opportunities, and business development support. The BEP team delivered engaging one-on-one presentations and interacted with passersby, explaining the project's objectives and the benefits available through the BEP competition.

The momentum carried into Tuesday, 24 June, with a second engagement session at Motherland Guest House. Once again, local youth turned out in numbers, actively participating in discussions on entrepreneurship, innovation, and strategies for securing BEP support.

This outreach in Thaba Tseka signals the continued dedication of the BEP team to reach and empower communities across the country. The campaign resumes this Saturday, 28 June 2025, at the Basotho Flea Market on Kingsway in Maseru, where the team will engage with the capital's aspiring entrepreneurs. The roadshow will then move to the Southern Districts from 30 June to 4 July 2025, ensuring that no corner of Lesotho is left behind in this entrepreneurial movement.







NOTICE

Please be informed that effective **1st July 2025**, new declaration requirements under the Agents of Foreign Firms initiative will be mandatory in ASYCUDA.

All direct exporters must appoint Lesotho-based agents of foreign firms. Exporters without an agent code or approved exemption will be blocked by the system from declaring goods in ASYCUDA.

Importers are therefore advised to inform their suppliers to either appoint Lesotho-based agents or apply for exemption if they qualify before **1st July 2025**.

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AGENTS OF FOREIGN FIRMS INITIATIVE

...CONTINUES FROM THE LAST ISSUE

WHAT DOES “GOING LIVE” ACTUALLY MEAN?

"Every time we enforce Code 8294, we're not just applying a regulation we're restoring value, voice, and dignity to the Basotho economy."
'Malehlohonolo Halahala, Deputy Commissioner-General Client Services

The upcoming go-live of the Agents of Foreign Firms (AFF) initiative on **July 1, 2025**, signals more than just the activation of new customs functionality. It represents a national policy shift in how Lesotho manages import control, fosters domestic empowerment, and protects economic sovereignty.

From this date forward, no foreign supplier will be permitted to bring goods into Lesotho unless they have officially appointed a registered Mosotho agent, in compliance with Business Activity Code 8294 and RSL's enforcement mandate. This marks the official launch of a fully integrated policy and system infrastructure designed to:

1. Ensure only registered agents or entities, identified by their official AFF Codes, are authorized to facilitate cross-border trade within the system.
2. Accurately process exemptions for qualifying foreign suppliers, with certificates issued and verified in the national registry.
3. Restrict customs clearance to only those shipments that are properly linked to a valid Agent Code or a verified exemption thereby eliminating informal channels and closing longstanding compliance gaps.

What This Means for the RSL Community

The AFF initiative is more than a legislative tool, it is a strategic shift in how RSL drives compliance, promotes localization, and secures national revenue. As RSL officers, managers, and team members, we each have a critical role in:

- Educating businesses both local and international about the new legal requirement to appoint registered Basotho agents.
- Informing and empowering citizens, especially unemployed youth and small business owners, about the job and entrepreneurship opportunities made possible through AFF.
- Guiding stakeholders, such as foreign exporters and local logistics partners, on the appropriate registration and exemption processes.
- Driving innovation internally, through smart suggestions, tools, and digital support that help scale the efficiency and accessibility of the initiative.

The AFF initiative empowers Lesotho to protect its trade corridors while giving Basotho the platform to participate meaningfully in the import supply chain. This is a legacy-building effort and every RSL team member is a vital part of it.

Final Reminder: The official Go-Live Date is **July 1, 2025**. Let us lead with confidence, clarity, and collective purpose.

Unlocking Treaty Benefits to Promote Fair and Consistent Tax Treatment

What are tax treaties?

Double Taxation Agreements (DTAs), also known as tax treaties, are bilateral international agreements between two countries to promote cross-border trade and foreign direct investment. They do this by providing certainty and assurance on how income and taxing rights will be allocated between both countries.

What are the benefits of DTAs?

- * Elimination of double taxation – ensures that the same income is not taxed by both countries and provides relief from tax already paid in the source state.
- * Reduced withholding tax (WHT) rates – makes investment attractive due to higher after-tax income.
- * Certainty of tax treatment – legal instrument that provides clear rules on cross-border taxation to promote long-term investment.
- * Prevention of fiscal evasion – enhances tax cooperation between both countries and ensures income is taxed where due.
- * Prevention of tax discrimination – non-residents will not be subjected to different rules from those applied to residents.
- * Dispute resolution – both countries are obligated to resolve tax disputes arising from cross-border taxation.

Lesotho has DTAs with Eswatini, Botswana, Mauritius, South Africa, and the United Kingdom, as shown in Table 1 below. The reduced WHT rates are also shown, which are below the 25% standard rate applied to residents from non-treaty partners. Both residents of treaty-partner countries and Lesotho citizens benefit from these agreements on a reciprocal basis. Treaties support fair taxation, encourage foreign investment, improve tax compliance, and strengthen international trade partnerships.

Table 1					
Type of payment	South Africa	United Kingdom	Mauritius	Botswana	Eswatini
Dividends	10% / 15%	10%	10%	10% / 15%	10% / 12.5%
Management or Technical fees	7.5%	-	10%	10%	10%
Royalties	10%	10%	10%	10%	10%
Interest	10%	10%	10%	10%	10%

Note: Where two rates are shown, the applicable rate depends on specific conditions such as the level of shareholding or the type of recipient.

For assistance in applying these benefits, Taxpayers are encouraged to contact Revenue Services Lesotho (RSL) or visit the official website at www.rsl.org.ls



EMPLOYEE SPOTLIGHT



Mr. Lehlohonolo Mahao
Research and Development Consultant

What's the highlight of your job?

I work as a Research and Development Consultant and am responsible for designing and conducting research using effective research methodologies and tools aimed at supporting and guiding the strategic direction of RSL.

What's one fun fact or talent that your coworkers might not know about you?

Haha... my coworkers might not know that I love singing! Since we are all new in my office, we haven't been able to engage much in fun activities due to our busy work schedule.

What's your favorite part about working at RSL?

I love my new role at R&D as it gives me a lot of exposure, since some of its elements are spontaneous and require readiness at all times. It makes me feel good as I interact with different aspects of data requirements and solutions, and also meet with both national and international stakeholders.

My job makes me feel great when I discover that the team has found a favorable strategic solution to a problem. We always feel challenged as a team and are up for the challenge. I really appreciate the teamwork element among my colleagues as it gives us the drive to do more and strive for excellence.

What's your favorite thing to do outside of work to recharge and unwind?

I recently enjoy spending time alone as it gives me plenty of time to engage in critical thinking. I prefer to go to church and then come to the office to sit quietly, focus on my work, read, and browse the internet for current affairs, as my job requires me to stay knowledgeable at all times.



**Ms. Tebello Mahase**

Gear Up The Flip Side of Failure

So, we have written numerous times about success in past newsletter articles. In this issue, we will be discussing the opposite of success – failure. Success is what everyone aspires to achieve, while failure is what all people hate and try by all means to avoid. But one cannot successfully run away from what they do not know, can they? So, let's talk about it. What is failure?

My definition of failure is not achieving what one sets out to achieve or falling short of what is expected. It can be as simple as wanting to wake up at 4:00 a.m. but waking up at 4:15 a.m. instead. This may seem small, but since the goal has not been met, it is a failure. It could also be planning to use your salary increase arrears to pay for a self-paced course that will help you develop a critical skill, only to ultimately use the same money on entertainment. The plan was not executed. It could also be as significant as planning to invest in property by age thirty and at thirty-five you still have not done it for one reason or another.

Ultimately, failure hurts! Often it is humiliating and robs us of our dignity, confidence, and

hope. For this reason, we tend to do everything possible to avoid it, which is good. It is common practice to try to hide our failures when we have experienced them. We also choose not to talk about them. The latter is not healthy since it may increase your chances of being crippled by failure when you encounter it again. It is important to know that if you have experienced failure, you are not the first person to go through it, and you will not be the last. The wise thing to do is to rise above the challenge with new knowledge and wisdom and try to innovate again. Be reminded that:

1. Thomas Edison failed 1,000 times before successfully inventing the light bulb. If he had given up, you and I would probably still be using candles or paraffin lamps!
2. Michael Jordan missed more than 9,000 shots in his basketball career, lost almost 300 games, and was trusted to take the game-winning shot twenty-six times and missed; yet he never gave up, and that made him one of the best players in the world.

We are counting on your ability to bounce back from failure and try again. Never give up. Let's go one more time! Think life – gear up!

Revenue Services Lesotho

NEW ENHANCEMENT ON eCLEARANCE, CLIENT FEEDBACK TOOL

Clients can now optionally provide contact details and or comments when submitting a rating. Your feedback helps us serve you better.

How do you feel about our services

Extremely Satisfied Satisfied Okay Dissatisfied Extremely Dissatisfied

www.rsl.org.ls

Revenue Services Lesotho

HURRY! HURRY! HURRY!

Remember to File Your Income Tax Return and Pay Tax Due By 30th June. Use online platforms (Eft/Bank) to pay your taxes. To File Your Income Tax Returns use Interim e-Taxation Platform Accessible On The RSL Website.

RE LEFA LEKHETHO, RE NTLAFATSA LESOTHO

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Mamoji Makhetha

Stay Healthy & Thrive...

"Not Just Toast: Why Avocados Belong in Every Worker's Diet"

Let's be honest, avocados don't always get the love they deserve. Some say they're tasteless, others complain about the texture, and a few just don't know what to do with them. But here's the truth: if you're a working professional trying to stay energized, focused, and healthy, the avocado might just be your best friend in disguise.

Why the Avocado Deserves a Second Chance

Avocados are often misunderstood. Yes, they're creamy. Yes, they're green. But they're also one of the most nutritious foods you can eat.

Just one avocado is packed with:

- Healthy fats that fuel your brain and keep you full longer
- Fiber to support digestion and steady energy levels
- Potassium (even more than bananas!) to help regulate blood pressure
- Vitamins B, C, E, and K to support immunity, skin health, and energy production

For workers juggling deadlines, meetings, and long hours, this fruit is a natural energy booster without the crash of caffeine or sugar.

The Workplace Superpower You Didn't Know You Needed

Imagine it's 3 p.m., your energy is dipping, and your focus is fading. Instead of reaching for another cup of coffee or a sugary snack, what if you had a slice of avocado toast or a smoothie with avocado blended in?

Avocados help:

- Sustain energy through healthy fats and fiber
- Improve focus with brain-nourishing nutrients
- Reduce stress thanks to magnesium and B-vitamins

- Support heart health, which is crucial for long-term wellness

"But I Don't Like Avocados..." – Let's Fix That

If you've tried avocado once and didn't like it, don't give up yet. Here are a few easy, tasty ways to enjoy it:

- Mash it on toast with a sprinkle of salt, chili flakes, and a squeeze of lemon
- Dice it into salads for a creamy, satisfying texture
- Blend it into smoothies with banana, spinach, and a splash of milk
- Use it in wraps or sandwiches instead of mayo or butter
- Top your eggs with avocado slices for a protein-packed breakfast

Avocados Are Affordable, Valuable, and Worth Every Bite

Some people think avocados are expensive but when you consider the nutritional value and how far one fruit can go (half an avocado per meal is often enough), it's a smart investment in your health.

Give Avocados a Chance

You don't have to become an avocado fanatic overnight. But adding it to your meals a few times a week can make a real difference in how you feel and perform at work. It's time to stop underrating this green gem and

start reaping its benefits.

Next time you're packing lunch or grabbing a snack, give the avocado a chance. Your brain, heart, and energy levels will thank you.

Until next time. Stay healthy, stay motivated and thrive!

Contributors

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