

VALUE ADDED TAX (VAT) REFUNDS ARE BASED ON THE FOLLOWING CONDITIONS:

When a Taxpayer pays more than was supposed to be paid, the excess is paid back as a refund. In the case of VAT, when a vendor has paid more VAT than the one collected from customers, a refund may be claimed by the vendor and refundable by RSL, subject to certain conditions.

If you are a VAT-registered Taxpayer (Vendor) applying for a VAT refund, please take note of the following requirements to expedite the process:

- All VAT returns must have been submitted along with the VAT schedules. You are also required to provide supporting documents such as tax invoices for ease of verifying your VAT refund claim.
- The supplier from whom you purchased goods or services ought to be a registered VAT vendor and must have submitted VAT returns and paid the VAT collected to RSL.
- Note that the VAT you paid when purchasing goods or services (i.e. input VAT) can only be refundable, if and only if, your supplier had submitted their VAT returns and paid the corresponding VAT due to RSL.

Kindly note that non adherence with any of the above – mentioned conditions may lead to either rejection of your refund claim or delays in verification and approval of your VAT refund claim.

PUSELETSO EA LEKHETHO LA BOLENG BA THEPA LE LITS'EBELETSO (VAT) E ITS'ETLEHILE KA LINTLHA TSE LATELANG:

Puseletso ea lekhetho (tax refund) ke chelete ea lekhetho eo mokhafi a seng a e lefile, 'me e feta eo a neng a lokela ho e lefa.

Boemong boo re buang ka lekhetho la boleng ba thepa le litsebeletso (VAT), mohoebi ea lefileng lekhetho le ka holimo ho leo a le bokelletseng ho bareki ba hae a ka etsa kopo ea ho buseletsoa lekhetho le joalo, feela lipehelo li teng.

Ka hona ha u le mohoebi ea bokellang lekhetho la VAT (Vendor), e ba u entse kopo ea ho buseletsoa lekhetho (VAT refund), ela hloko ka lintlha tse latelang bakeng sa ho akofisa puseletso ea hau ea Lekhetho:

- U lokela hore e be u ile oa finyeletsa litlaleho tsohle tsa lekhetho la VAT, hammoho le lethathamo la litheko le lithekiso (VAT schedule). Hape u lokela ho fana ka litokomane tse hlokahalang bakeng sa ho netefatsa lekhetho leo u lokelang ho le buseletsoa; joaloka litlankana tsa thekisetso (tax invoices).
- Mohoebi eo u rekileng thepa kapa litsebeletso ho eena, le eena o lokela hore e be e le mohoebi ea bokellang lekhetho la VAT, ebile le eena a finyelelitse litlaleho tsa lekhetho la VAT le ho lefa lekhetho leo a le bokelletse.
- Hlokomela hore u tle u atlehe ho fumana puseletso ea lekhetho la VAT, mohoebi eo u rekileng thepa kapa lits'ebeletso ho eena o lokela hore ebe o ile a finyeletsa tlaleho ea lekhetho la VAT le ho lefa lekhetho leo setsing sa litsebeletso tsa lekhetho (RLS).

Ho se latele lintlha tsena tse hlahang ka holimo ho ka tlisa tiehiso kapa ts'itiso ea hore u buseletsoe lekhetho.

Re Tjena Ka Uena