



OCTOBER 2025

Privacy Statement of the Revenue Services Lesotho (RSL)

1. Introduction

The Revenue Services Lesotho (RSL) is committed to protecting the privacy and confidentiality of all individuals and entities whose personal data it collects and processes. This Privacy Statement outlines how the RSL collects, uses, stores, discloses, and protects personal information in accordance with the Constitution of Lesotho, the Data Protection Act, 2011, the Lesotho Revenue Authority Act 2001 (as amended) and other applicable revenue laws of the Kingdom of Lesotho.

2. Purpose of data collection

As the national tax administration, the RSL collects personal and financial data to:

- Administer and enforce tax laws in Lesotho.
- Assess, collect, and account for all taxes, levies, and duties.
- Facilitate voluntary tax compliance.
- Detect and prevent tax fraud and evasion.
- Provide taxpayer education and services.
- Maintain accurate and up to date information of RSL records.

3. Types of personal data collected

3.1 The RSL may collect and process the following categories of personal data:

- Full name and identification number (e.g., national ID, passport number).
- Date of Birth
- Marital status
- Contact information (address, phone number, email).
- Taxpayer Identification Number (TIN).
- Financial and employment information.
- Business registration and ownership details.

- Banking information.
- Tax declarations, filings, and payment records.
- Any other data necessary for tax administration purposes.

3.2 When a person registers on RSL's Website or any of its digital platforms including Mobile Smart App and USSD, Personal Information that is provided to RSL may be collected. For the purposes of this privacy statement, 'Personal Information' means any information of a personal nature by which a person can be identified as an individual, such as the name, postal address, e-mail address, telephone number, home country, postal code, gender, age, and company name. In particular RSL may collect and process the following information (which may include Personal Information) about a person -

3.2.1 Information that is provided by filling in forms on the RSL Website or any of its digital platforms including Mobile Smart App and USSD. This includes information provided at the time of registering to use the Website, subscribing to RSL's Services, posting material or requesting further services.

3.2.2 Information that RSL may ask for when a problem is reported with its Website or Services.

3.2.3 Information that relates to records of correspondence;

3.2.4 Information from surveys that a person chooses to complete for us that RSL uses for research purposes.

3.2.5 Details of your visits to RSL's Website (including traffic data, location data, and weblog and other communication data, whether they be required for RSL's purposes or otherwise) and the resources that you access.

3.2 By using RSL's Website or Services, you consent to its collection, storage and use of Personal Information provided for any of the Services offered and you consent to collection of any changes or updates that you may provide to any information you provided that has been collected by RSL.

4. Legal basis for processing

The RSL processes personal data on the basis of the following legislation:

- The Lesotho Revenue Authority Act.
- The Income Tax Act, VAT Act, Customs and Excise Act, and other tax legislation.
- The Data Protection Act, 2011.
- International Tax Agreements.

5. Data sharing and disclosure

5.1 RSL may be required to disclose Personal Information because of legal or regulatory requirements. In such instances, RSL reserves the right to disclose Personal Information as required in order to comply with its legal obligations including complying with court orders, warrants, subpoenas, service-of-process requirements or discovery requests.

5.2 RSL may also disclose information about its users to law enforcement officers or others, in the good-faith belief that such disclosure is reasonably necessary to enforce this privacy statement or respond to legal claims that any content violates the rights of third parties, or to protect RSL's intellectual property rights or personal safety of its users or the general public.

5.3 Personal data may be shared with:

- Other regulatory authorities as permitted by laws.
- Law enforcement agencies for the investigation of tax crimes or other offences.
- Regional or international tax authorities, under agreements to which Lesotho is a party, under strict confidentiality and data protection obligations
- Third-party service providers contracted by the RSL, under strict confidentiality and data protection obligations.

5.4 The RSL will never sell or rent your personal data to any third party.

5.5 The RSL may use the information (including Personal Information) held in the following ways:

5.5.1 to ensure that content from its Website is presented in the most effective manner;

5.5.2 in aggregate and de-identified form, for internal business purposes such as generating statistics and developing its strategic plans;

5.5.3 to provide information, products or services that are requested or which may be of interest to taxpayers, when consent is given to be contacted for such purposes.

5.5.4 to respond to any queries made; and

5.5.5 to make notifications about changes to its Services.

6. Data security and retention

6.1 The RSL will do its best to protect Personal Information and will use technology that will enable it to do this. The transmission of information via the Internet is not always completely secure, however, the RSL has implemented mechanisms to secure information submitted to its website. Transmission of information to RSL's Website is entirely at own risk. Once RSL has received information, it will use strict procedures and security measures to try preventing unauthorized access.

6.2 When a person has chosen or been given a password which enables them to access certain parts of RSL's Website, they are responsible for keeping that password confidential and not share it with anyone.

6.3 A person/taxpayer agrees that they are responsible for maintaining the confidentiality of their username and password and all uses of their account, whether or not they have authorized such use.

6.4 The RSL implements appropriate technical and organizational security measures to protect personal data from unauthorized access, alteration, disclosure, or destruction. Personal data is retained only for as long as necessary to fulfill the purposes for which it was collected or as required by the Data Protection Act and/or revenue laws.

7. Data subject rights

Under the Data Protection Act and other relevant legislation, data subjects have the right to:

- Access their personal data held by the RSL.
- Request correction or deletion of inaccurate or unlawfully held data.
- Object to the processing of their data in certain circumstances.
- Lodge a complaint where their rights are violated.

Requests to exercise these rights may be submitted in writing to RSL using the contact details below.

8. Use of digital platforms

When using the RSL Website or electronic services, data such as IP addresses, browser type, and usage patterns may be collected to improve user experience and ensure system security. Cookies may be used for session management and analytics.

9. Updates to this privacy statement

This Privacy Statement may be updated from time to time to reflect changes in legal obligations or RSL practices. Updates will be posted on the RSL website.

10. Contact information

If you have any questions or concerns about this Privacy Statement or how your data is handled, please contact:

Commissioner General

Revenue Services Lesotho

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