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16 July 2026

Attention: All VAT Registered Taxpayers

**RE: Extension of the Mandatory Implementation Deadline for the Lekuka
e-Invoicing System**

The Revenue Services Lesotho (RSL) wishes to inform all VAT-registered taxpayers and stakeholders that the mandatory national rollout deadline for the Lekuka e-Invoicing System, previously scheduled for **31 July 2026**, has been extended to **30 October 2026**.

This decision has been made following a comprehensive review of the current implementation status and extensive engagement with taxpayers, software vendors, business associations and other stakeholders. The review has revealed that more than 90% of VAT-registered taxpayers have not yet completed integration with the Lekuka e-Invoicing System and therefore require additional time to meet the compliance requirements.

The extension is intended to:

- Provide taxpayers with sufficient time to complete system integration and testing.
- Enable businesses to address technical, operational and administrative challenges associated with implementation.
- Ensure a smooth and orderly transition to the e-Invoicing regime while minimizing disruptions to business operations.
- Enhance taxpayer readiness and promote broad-based compliance across all sectors of the economy.
- Allow software vendors and service providers adequate time to support taxpayers in completing the on-boarding and integration process.
- Reduce the risk of non-compliance arising from factors beyond taxpayers' reasonable control.

The Lekuka e-Invoicing System remains a critical component of the RSL's digital transformation agenda and is expected to improve tax compliance, enhance transparency, strengthen revenue administration, reduce fraud and streamline business processes.

Accordingly, all VAT-registered taxpayers who have not yet integrated with the Lekuka e-Invoicing System are strongly encouraged to use the extension period to:

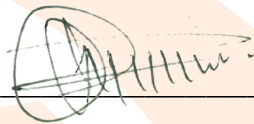
- Complete registration and on-boarding processes;
- Finalize technical integrations and system testing;
- Train relevant personnel on system use and compliance requirements; and
- Ensure full operational readiness before the revised deadline.

The Revenue Services Lesotho will continue to provide technical support, taxpayer education, stakeholder engagement sessions and implementation guidance throughout the extension period.

The Revenue Services Lesotho appreciates the cooperation and commitment of all taxpayers and stakeholders in supporting this important national initiative.

For further information or assistance, taxpayers may contact the Revenue Services Lesotho through the established support channels including enquiries@rsl.org.ls, info@rsl.org.ls, lekukasupport@rsl.org.ls

Yours faithfully,



Reentseng Mosaase (Mrs.)

Acting Commissioner Client Services