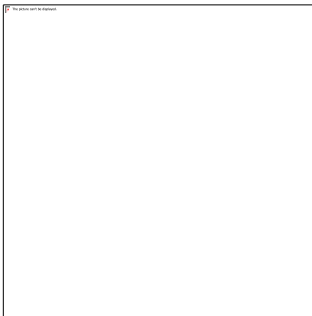




Introducing Lekuka: Lesotho's E-invoicing System

A Modern Solution for Efficient and Transparent Tax Administration



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WHAT IS LEKUKA

- ❑ A new electronic system that introduces e-invoicing in Lesotho.
- ❑ E-invoicing system facilitates the exchange of invoice data between sellers, buyers and Revenue Services Lesotho (RSL).
- ❑ Lekuka will allow RSL to track invoices that include VAT (Value Added Tax) and Levies across the country.



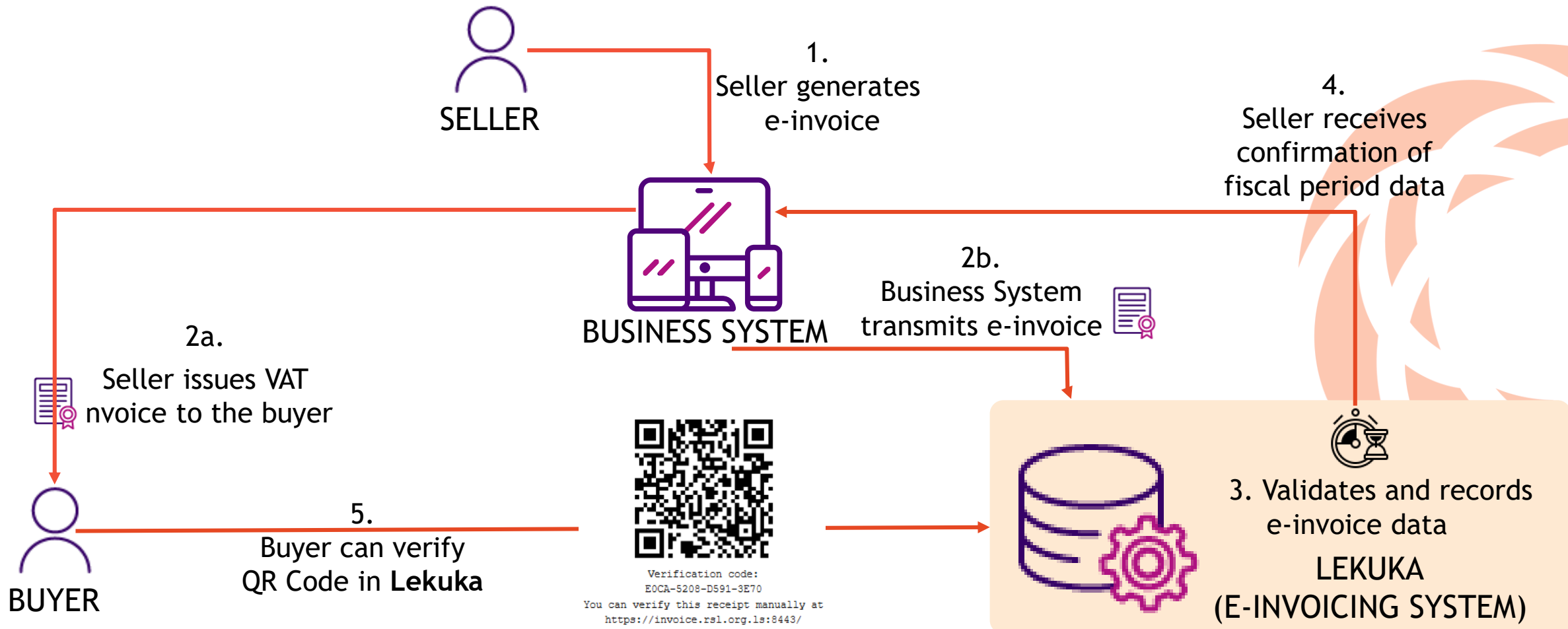
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WHY IS LEKUKA BEING IMPLEMENTED

- ❑ To improve Tax compliance and reduce Tax evasion, increasing government revenue that can be dedicated for public services.
- ❑ To reduce the administrative burden for businesses during the invoice reporting, VAT and levy return processes.
- ❑ To provide valuable data insights for government to allow more accurate and sound economic analysis and decision-making.



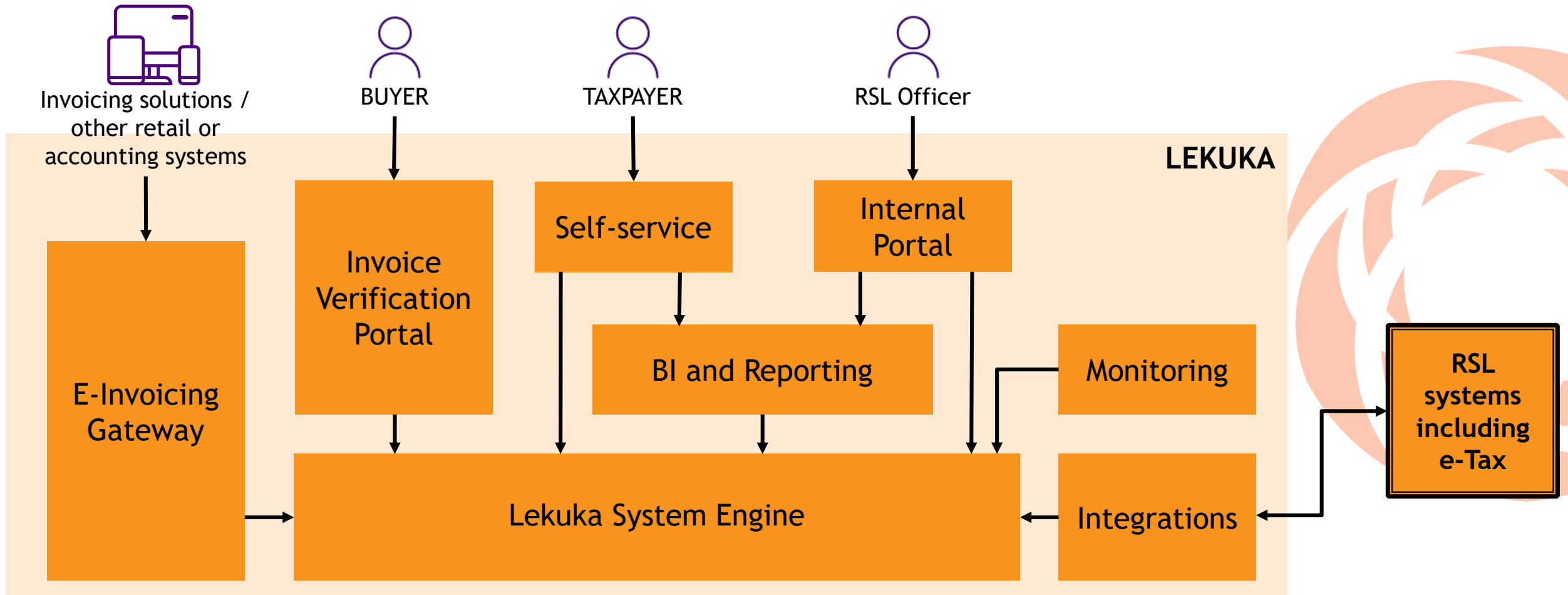
LEKUKA OPERATIONAL MODEL

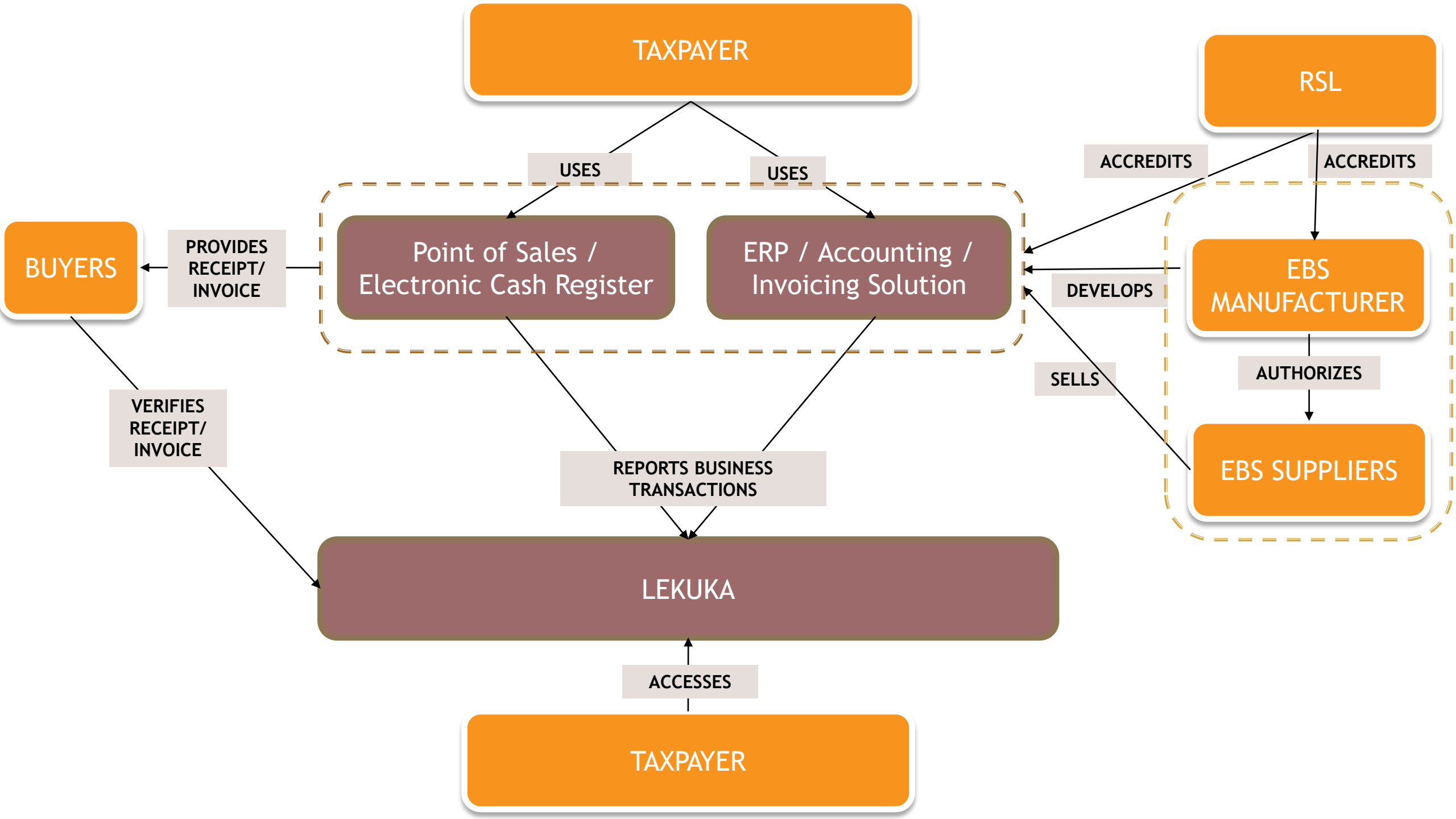




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LEKUKA ARCHITECTURE





RAMA Companies

TIN: 3333333333

VAT No: 11111113

14, Lndc Centre, Kingsway Street, Maseru,
s.hlabeli@rsl.org.ls
26622312371

TAX INVOICE

Buyer

A & J INVESTMENTS (PTY) LTD

A & J INVESTMENTS (PTY) LTD

TIN: 200033391-5

VAT No: 50011485

14, Maseru, Maseru, Maseru
user@example.com
12345678

Invoice No: 2/2

Fiscal period No: 26

Customer reference No: S4URVIOE00F1

Device Serial No: SN_RAMA010

Device ID: 470

Date: 02/12/2025 08:55

Description	Amount
WINSTON RED20X10	356.99
WINSTON BLU20X10	
3 each @ 356.99	1,070.97
Total LSL	1,427.96
LSL Cash	1,427.96

Number of items4

Net Amount	1,057.75
VAT (15%)	158.66
Gross Amount	1,216.41

Levy name

Tobacco

Rate

20.00%

Levy Amount

211.55



Verification code:
EOCA-5208-D591-3E70

You can verify this receipt manually at
<https://invoice.rsl.org.ls:8443/>



TAXPAYER NAME

RAMA Companies

TRADE NAME

RAMA Companies

ADDRESS

14, Lndc Centre, Kingsway Street,
Maseru,

INVOICE DATE AND TIME

02/12/2025
08:55:54

INVOICE NUMBER

2

INVOICE TOTAL AMOUNT

1,427.96

CURRENCY

LSL

REVIEW INVOICE

SUBMIT A COMPLAINT



WELCOME TO INVOICE VALIDATION
PORTAL

Please enter invoice details

INVOICE NUMBER

0?

INVOICE DATE

?

DEVICE ID

0?

VERIFICATION CODE

0000-0000-0000-0000?

VALIDATE INVOICE

REVENUE SERVICES LESOTHO

Picture 1
Invoice printed by Lekuka
compliant Point-of-sale
system

Picture 2
Invoice results validated
by QR Code. Review
invoice button displays
the receipt in picture 1

Picture 3
Invoice Validation Portal
for manually validating
invoice on a web browser



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BENEFITS FOR BUSINESSES (TAXPAYERS)

- ❑ **Reduced administrative burden:** automates manual invoicing declaration, saving time and resources.
- ❑ **Improved accuracy and compliance:** Minimizes errors in invoice preparation and ensures adherence to Tax regulations.
- ❑ **Faster VAT/Levy refunds:** Simplifies and accelerates the VAT/Levy return filing process, enabling automated and quicker VAT/Levy refund process.



TIMELINE FOR IMPLEMENTATION

- ❑ **Lekuka Adoption:** The adoption of Lekuka was based on Gradual Onboarding of Taxpayers
- ❑ **Pilot Phase:** A pilot group of Taxpayers were on-boarded in Lekuka from November 2025 and ended on 31 March 2026.
 - ❑ **Pilot Taxpayers:** Five (5) have been on-boarded as pilot.
 - ❑ **EBS Suppliers:** Four (4) EBS suppliers have been accredited by RSL to supply Lekuka-compliant systems.
- ❑ **Full Implementation:** The complete rollout of Lekuka, including VAT/Levy return pre-population, is expected to be completed by October 2026. All businesses should be using Lekuka-compliant systems by 1 November 2026



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WHAT IS THE REPORTING SCOPE?

- ☐ Reporting of all VAT Taxable Transactions
 - ☐ Invoices (B2G, B2B, B2C)
 - ☐ Full and partial credit notes
 - ☐ Debit notes
- ☐ Levy reporting within Transacted Invoices
- ☐ Daily reconciliation reports
- ☐ Uses accrual method





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SUPPORT DURING ENROLMENT

- ❑ **Technical Documentation and Guidelines:** Detailed information resources will be available on the RSL website.
- ❑ **Workshops and Training:** The RSL will organize workshops and training sessions to support businesses in the transition, as well as session with suppliers of solutions/devices that businesses use.
- ❑ **Support:** The RSL will provide technical support to pilot group:
 - Types of support: Technical support
 - Availability of support: 6am - 10pm
 - Contacts of support: lekukasupport@rsl.org.ls OR info@rsl.org.ls



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WORKSHOPS HELD

Target Group	Topic	Time and Date	Place
Business Association	Introducing Lekuka	19/08/2024 @14:00hrs	Virtual (MS Teams)
Pilot Group 1	Introducing Lekuka	12/09/2024 @10:00hrs	Physical (Victory Hall)
Pilot Group 2	Introducing Lekuka	17/09/2024 @10:00hrs	Physical (Victory Hall)
Individual taxpayer	Introducing Lekuka	Ad-hoc	Hybrid (Physical & Virtual)
Individual EBS Developers (Manufactures / Suppliers)	Introducing Lekuka & integration discussions	Ad-hoc	Hybrid (Physical & Virtual)



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SUPPORTING LEGISLATION

☐ Legal Notice Based on Current VAT Act:

- ☐ Effective from 1 April 2026
- ☐ Available at the Government Printing at M33.00 per copy
- ☐ Available on RSL website: <https://www.rsl.org.ls/value-added-tax-vat>





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TECHNICAL SUPPORT

☐ **Supplier/Device Registration:**

- ☐ Manually register suppliers and Electronic Billing Devices

☐ **API configuration Support:**

- ☐ Special assistance with necessary configurations (where applicable)

☐ **Taxpayer Support:**

- ☐ Full support to Taxpayers





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NEXT STEPS

- ☐ Enactment of pending legislation
- ☐ Onboarding of non-VAT registered businesses





- ❑ Lekuka is a significant step towards modernizing Tax administration in Lesotho.
- ❑ It will bring numerous benefits to businesses, including reduced administrative burden, improved accuracy in VAT and Levy reporting, and faster VAT refunds.
- ❑ All VAT registered businesses must immediately start preparing for Lekuka implementation to ensure smooth transition into full integration with Lekuka and compliance with the law.



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PROJECT TEAM DETAILS

Name	Designation	Contacts
Thabo Magaga	Project Manager	2223 5470 / 5221 5470
Lerato Makara	Change Management Consultant	2223 5040 / 5221 5040
Matebello Jack	Subject Matter Expert - Value Added Tax	2223 5766 / 5221 5766
Mamphosi Mochochonono	Subject Matter Expert - Income Tax	2223 5754 / 5221 5754
Sello Hlabeli	Applications Developer	2223 5161 / 5221 5161
Tsepo Mphongoa	Applications Developer	2223 5354 / 5221 5354
Maliteboho Leqela	Business and Applications Analyst	2223 5400 / 5221 5400



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Thank

You

