



Commissioner Domestic Taxes

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 Lesotho, Southern Africa

Serving You, Serving the Nation
Re Sebeletsa Uena, Re Sebeletsa Sechaba

Resident Individual Income Tax Return for Employment and Pension Income Year Ended 31 March 2018 (see separate instructions).

*Do you have any other income except employment and pension income? **If YES**, fill in Form S128-I.

YOUR DETAILS											
Surname, forenames, and maiden name						TIN					
Postal address (P/Bag or P.O Box)						Postal code					
Physical address (street name or chief's name)											
Village/Suburb											
District											
Contact telephone number						Email address					
Occupation											
Full name(s) of spouse(s)						TIN(s)					

Caution: In Parts A and B, only report amounts allowed in computing chargeable income. Do not include income of any spouse on this return.

PART A: EMPLOYMENT INCOME & EXPENSES											
(Include fringe benefits that have not been taxed, but do not include employment income earned and taxed in a foreign country)											
1. Employment information – Attach Form P16 for each employer (if more than three employers attach a list with additional information)											
Name(s) of employer(s)	Employers TIN(s)	Employed from	Employed until	Gross employment income							
(a)		Y Y Y Y M M D D	Y Y Y Y M M D D								
(b)		Y Y Y Y M M D D	Y Y Y Y M M D D								
(c)		Y Y Y Y M M D D	Y Y Y Y M M D D								
Period during the Tax Year when the Taxpayer was unemployed (if more than three such periods, attach list with the additional information).		Y Y Y Y M M D D	Y Y Y Y M M D D								
		Y Y Y Y M M D D	Y Y Y Y M M D D								
		Y Y Y Y M M D D	Y Y Y Y M M D D								
1.d Total gross employment income (1a+1b+1c)											
2. Unreimbursed employment-related expenses and donations (<i>Caution: Before you complete this section, see instructions for requirements you must meet.</i>)				Deductible amount							
a. Travel expenses incurred for work											
b. Education expenses to improve work knowledge and skills											
c. Expenses for technical and trade books and journals and association											
d. Motor vehicle expenses incurred for work											
e. Home office expenses											

f. Contributions you made to a complying superannuation fund		
g. Donations paid to the Lesotho Sports and Recreation Commission		
2h. Total unreimbursed employment-related expenses and donations		
3. Chargeable employment income (1d-2h)		

PART B: PENSION INCOME

(Do not include pension income that relates to employment carried on in a foreign country **and taxed in that country** or, if you retired before 11 March 1993, any war pension or gratuity paid by the Lesotho Government)

1. Pension information – Attach Form P16 for each pension payer (if more than two pension payers, attach a list with additional information).

Name of employer(s)/pension payer(s)	Employer(s)/pension payer(s) TINs	Pension start date	Pension end date	Gross pension income
(a)		Y Y Y Y M M D D Y Y Y Y M M D D		
(b)		Y Y Y Y M M D D Y Y Y Y M M D D		
1c. Total gross pension income (1a + 1b)				
2. Donations paid to the Lesotho Sports and Recreation Commission (see instructions for limits – do not include amounts deducted on line 2g in Part A)				
3. Chargeable pension income (1c-2)				

PART C: TAX COMPUTATION

1. Chargeable income:			
a. Enter chargeable employment income from Part A, line 3			
b. Enter chargeable pension income from Part B, line 3			
2. Total chargeable income. Add 1a+1b			
3. Tax before credits:	(a) Chargeable income	(b) Tax rate	(c) Multiply (a) * (b)
a. Enter in col. (a) the smaller of M58, 680.00 or line 2 on this part if engaged in an income-earning activity for the entire year (if not engaged in an income-earning activity for the entire year, chargeable income must be apportioned as explained in the instructions). Then complete column (c) on this line		20%	
b. Enter in col. (a) line 2 minus line 3a (from col. (a)) . Then complete column (c) on this line		30%	
4. Total tax before credits (Add 3a+3b in col. (c))			
5. Personal tax credit. Enter M6, 960.00 if engaged in an income-earning activity for the entire year (if not engaged in an income-earning activity for the entire year, the credit must be apportioned as explained in the instructions)			
6. Total tax after personal tax credit (line 4-line 5) (if zero or less, enter nil)			
7. Income tax deducted from employment and pension income (as shown on Form P.16)			

8. Tax due. Line 6 minus line 7. Enter nil if less than -0-	
9. Tax overpaid. Line 7 minus line 6. Enter nil if less than -0-. If you are claiming repayment of the tax overpaid as shown on this line, tick this box ► <input type="checkbox"/>	

PART C: Declaration of Taxpayer or Representative

I declare that the information given on this return is correct and complete and is a full statement of the income and gains chargeable to income tax for the year ended 31 March 2018. If I am reclaiming repayment of the tax overpaid as shown on line 9 of Part C, I have ticked the box on that line.

I understand that false statements can result in prosecution and imposition of penalties.

Signature		Date (day, month, year)	
If you are signing this form on behalf of a legally incapacitated person, print your full		Contact telephone/cell number of representative	