



**Revenue
Services**
Lesotho

REVENUE SERVICES LESOTHO
PRIVACY STATEMENT
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 and other applicable 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

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.

4. Legal basis for processing

The RSL processes personal data under the lawful basis provided by the following:

- 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

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.

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

6. Data security and retention

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 law.

7. Data subject rights

Under 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

Revenue Services Lesotho

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