



Revenue Services Lesotho

Introduction

The Revenue Services Lesotho (RSL) Taxpayer Charter broadly outlines your important rights and obligations as well as the standards of service under the revenue administration. The RSL has published the Taxpayer Charter to set in place the co-operative relationship we seek with the Taxpayer community – one based on mutual trust and respect.

Taxpayer Charter

- We commit to providing our Taxpayer with:
 - Efficient, effective and timely professional advice and service;
 - Courteous treatment, rendered in the spirit of mutual respect;
 - Clear, concise information and educational materials;
 - Fair and impartial treatment, delivered to all without preference or favour; and
 - Confidentiality and integrity in ensuring that Taxpayer information is used only for the purposes allowed by Law.
- In exchange, RSL expects the following from all Taxpayers:
 - Always cooperate with RSL officers
 - Full compliance i.e. timely registration, timely filing, proper declaration of goods and payment of all taxes and duties due;
 - Honesty and integrity in providing accurate and complete information and
 - Maintain accurate and proper records to enable them to meet tax and customs obligations
- In the interest of transparency and good governance, you have the right to:
 - Request an explanation of any tax decision or customs determination;
 - Object to and appeal any tax decision and customs determination in line with the appeal process as provided by revenue laws;
 - Clear, accurate and timely information about your obligations on revenue laws, regulations and procedures; and
 - Know the name and/or identification number of the RSL officer serving you.

“Re Tjena Ka Uena”