Revenue Services Lesotho

GUIDE ON AUTOMATED WITHHOLDING TAX

"Re Tjena Ka Uena"

1. Introduction

Revenue Services Lesotho (RSL) operates an automated Withholding Tax (WHT) system designed to simplify compliance with withholding tax rules and regulations. The system enables withholding agents to submit details of tax withheld online, while both withholding agents and payees can access their WHT certificates online through eClearance certificates system.

2. How to access Automated Withholding Tax system?

To access the automated Withholding Tax (WHT) system, a withholding agent must first register through the e-Tax platform or RSL App. Once registered, the withholding agent will be able to file for WHT and access WHT certificates online by visiting the RSL website available on www.rsl.org.ls, selecting e-Services and WHT Filing and logging in using their e-Tax credentials (TIN and password).

3. How to File for Withholding Tax?

Before filing a Withholding Tax (WHT) return, agents are required to obtain and complete the WHT schedule. The schedule can be downloaded from the system (Template-Withholding tax template) or requested from the Contact Centre or their accounts representative for delivery via email.

Agents should provide details such as the nature of services rendered, payee details such as legal name, payment date (date when tax was deducted from the source), gross amount and tax deducted at source. To file for WHT follow the steps below:

1. Visit the RSL website >>www.rsl.org.ls

2. Go to >> E-Services >> WHT Filing

3. Use your electronic tax clearance certificate (e-TCC) credentials (TIN & Password) to login to the system or register for e-TCC, click on e-Clearance Certificates, then follow registration steps.

4. Click on WHT (upload schedule) to get to WHT schedules dashboard which consists of:

- New schedule (create new schedule) where you select a period (month and year) in which you are filing for.
- All withholding schedules- view all schedules
- Pending withholding tax schedules
- Submitted withholding tax schedules

After submitting a withholding tax schedule, it will be validated within 7 days to ensure correctness of the information provided on the schedule.

4. How to make a payment for Withholding Tax?

A Payment should accompany submission of a withholding tax schedule (return). A withholding agent can make a payment through mobile money (EcoCash & M-Pesa) available through RSL E-Payments platform or the phone (USSD) applicable to M-Pesa only. Payments can also be made through commercial banks (Standard Lesotho Bank, Nedbank Lesotho, First National Bank and RSL banking hall (available in Maseru only). (For more details, visit RSL website: www.rsl.org.ls>>Taxpayer education>>Guides on Guidelines>>Guide on e-Payments platform). Once payment has been made, the system will then generate WHT certificate(s) instantly.

5. How to access automated Withholding Tax certificate?

Both the Withholding Agent and the Taxpayer can access the WHT certificates through e-TCC platform by following the steps below:

1. Visit RSL website - www.rsl.org.ls
2. Go to E-SERVICES - eClearance certificates
3. Login with your e-TCC credentials (TIN & password) as an agent or a resident supplier
4. Click on My certificates and My WHT certificate(s) then the certificate(s) will appear. The Taxpayer can then click view, download and save or print the certificate(s).

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