Revenue Services Lesotho

GUIDE ON E-TAXATION PLATFORM (E-FILING)

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Guide on e-Taxation Platform (e-Filing)

1. **What are Functions of E-taxation platform?**

Clients can be able to access the following services through E-taxation platform:

1.1 View the tax balances for CIT,IIT, RIIT, T&E VAT and PAYE and returns in real-time
1.2 Complete and submit Company Income Tax (CIT), Individual Income Tax (IIT), Resident Individual Income Tax (RIIT) and Trust & Estate Returns (T&E), Value Added Tax (VAT) and Pay As You Earn (PAYE) return forms
1.3 View previously filed CIT,IIT, RIIT, T&E and VAT,PAYE, returns
1.4 Amend previously filed CIT,IIT, RIIT, T&E VAT,PAYE returns
1.5 Generate the accounts statement

2. **Who can register in the e-Taxation Platform?**
   - Any person with a valid email address and TIN, linked to a company (business owners, directors, nominated officers etc.) in RSL system can register and view the tax affairs of such a company and their own.

3. **How to Register in the e-Taxation Platform?**

3.1 To register in the E-Taxation platform, A Client will visit www.rsl.org.ls >>**E-SERVICES**>>**e-Tax**>>**Login page**>>**Register now**>> create your unique credentials (username & password) and enter all the information required for registration.

3.2 It is a Client's responsibility to ensure that their contacts (email address etc.) used for registration in e-Taxation are similar to those in the RSL registration database.

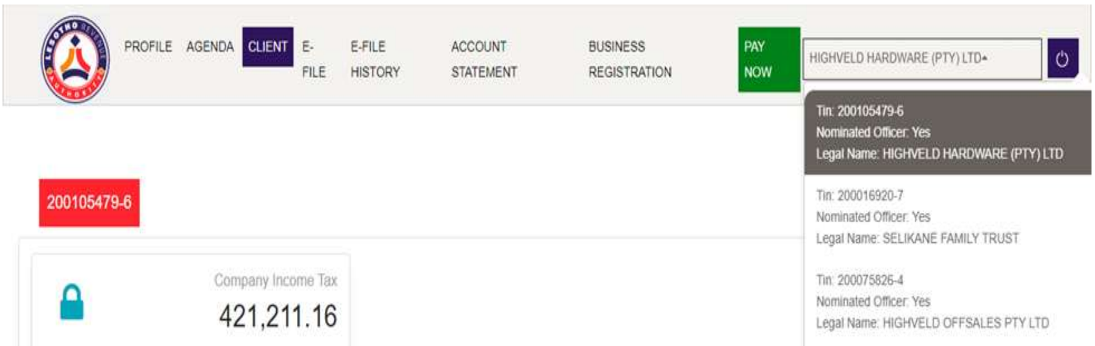
3.3 After completing registration, a Client will be redirected to a login page and will be required to enter login credentials i.e. username and password. The platform also allows Clients to update or change password, email, and mobile number etc. by clicking on the "PROFILE" tab.

3.4 If the Client is already registered in the E-tax platform you follow the same steps as those that appear under the 1st bullet and instead of creating credentials you login with your username & password and the E-tax platform home page will appear.

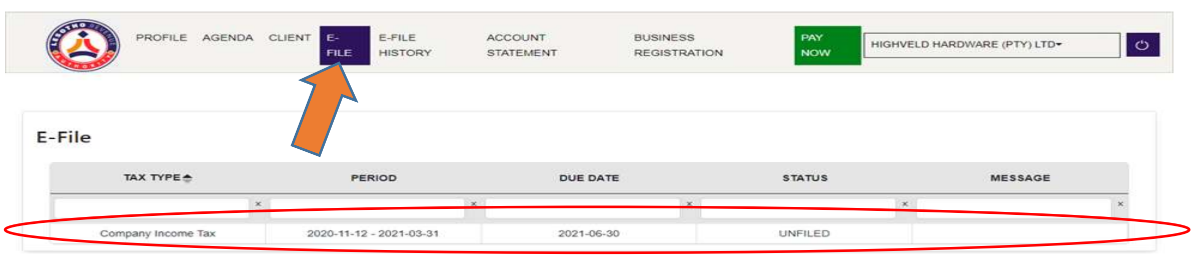
4. **What are the Steps that a Client Needs to Follow to File CIT, IIT, RIIT & T&E Tax Returns?**

Step 1: Visit RSL website:http://www.rsl.org.ls-**E-SERVICES-**e-Tax to login with your e-Tax login credentials for example username and password you created when you were registering in the E-tax platform,

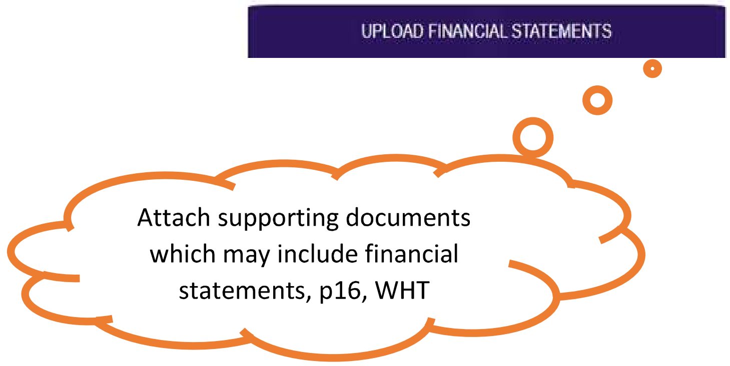
Step 2: Click on the dropdown button on the far top right. It will display a list of Clients (Businesses) that your account is linked to as a nominated officer. Then select any Client you want to file for. Remember if you are an individual taxpayer (sole trader, employee, director, partner etc.) and filing for yourself you click on your names.



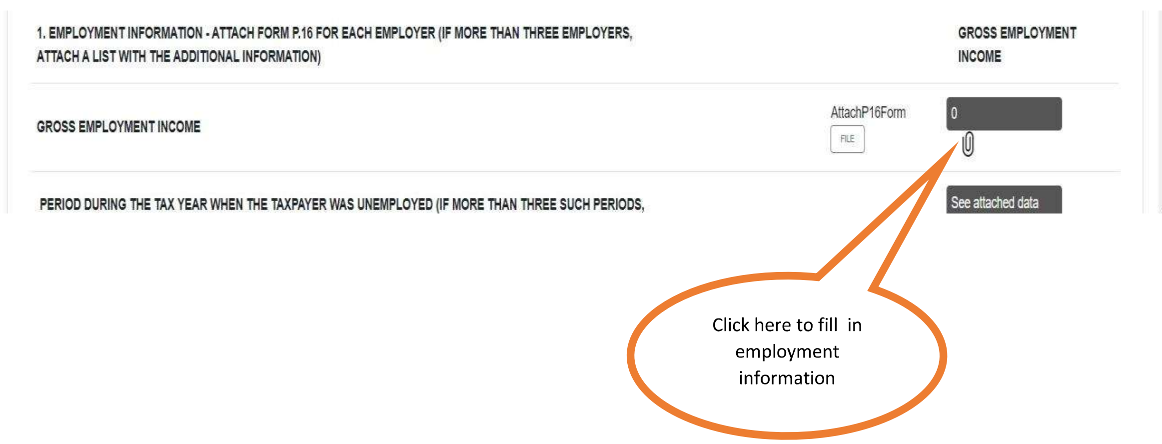
Step 3: Click on e-File tab on the header. A list of unfiled tax types and periods appears. Select the return you wish to file for.

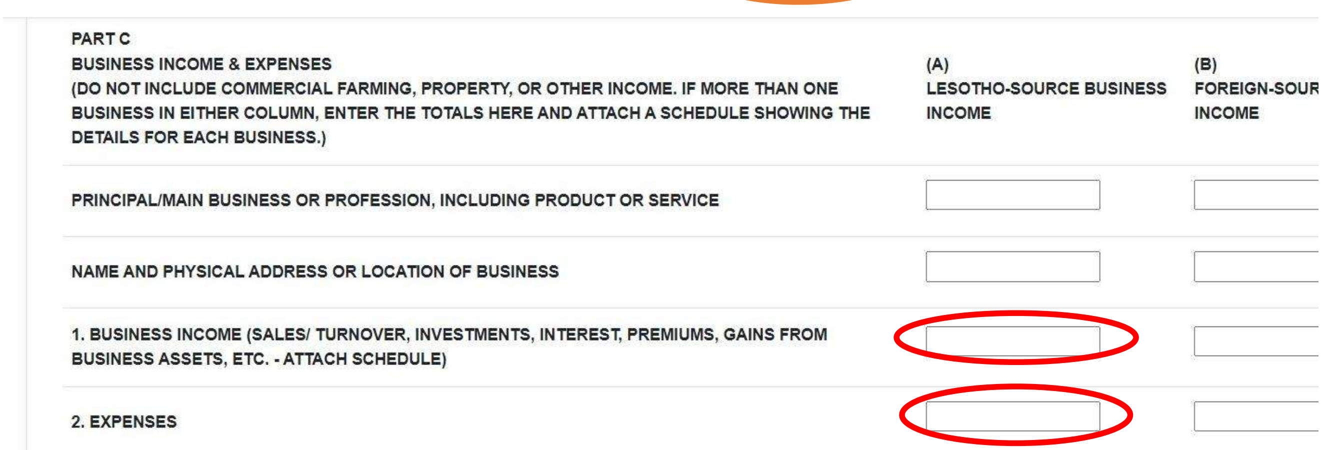


Step 4: Click **Upload Financial Statements**" tab, and click on upload to select and attach the supporting documents, for example financial statement, WHT tax certificates that were never submitted before automated withholding tax became operational etc.) In a case of a NIL return click "**submit nil return"** button and choose file to attach a supporting letter and click on **close**.



Step 5: Fill in the information on employment and or revenue/sales amounts and total expenses on the form manually while calculations are made automatically by the system. Please note that Non-residents can click in the box on part F on CIT return and part H on IIT return if they elect to file in Lesotho so that correct calculation of relevant tax can be effected.





Step 6: click **Submit**. A declaration that the information in this return is true and correct will appear on the screen.

Step 7: Click on **submit again**. The pop up message asking if you are sure you want to submit the return will appear on the screen. The click **ok.** There will be a notification on your screen that your return is submitted successfully.

5. How to Modify/Amend the Filed CIT, IIT, RIIT and T&E Return?

A return can be amended for various reasons, follow the steps below to modify/amend the return:

5.1 Click on the "**E-FILE HISTORY**" tab (A list of all filed tax types and periods will appear; you can apply any filter) then
5.2 Click on the row you wish to amend the return for
5.3 After amending then click **submit** a return as per step 6 and 7, and you will be requested to attach a letter explaining why you amend the return.
5.4 A version tab will change from 1 to 2 and status from original to amended; to indicate that you amended the return once.

6. How to Generate Accounts Statement

Accounts statement informs the directors and users about the tax status of the company, in order to generate an account statement follow the steps below:

6.1 Click on the "**ACCOUNT STATEMENT**" tab on the e-Tax platform dashboard
6.2 Select the tax type you wish to request a statement for
6.3 Fill in the dates (from and to), for which you request the statement
6.4 Click "Search" tab to display the statement
6.5 Click "Export" tab to download the schedule as MS Excel file to your device

A Client can then save or print the statement(s)

Note:

Directors, owners of the businesses etc. can merely view previously filed returns and tax balances as well as to generate account statements. Please note that only nominated officers can file and make amendments to the tax returns. It is therefore important that a nominated officer also is registered with RSL as a client with updated details especially email address and mobile number. A sole trader who does not have a tax accountant is considered a nominated officer for his business.

Due Dates for Filing and Payment of Tax?

PAYE and VAT returns should be filed and payment of tax made on or before the 15th and 20th of every month while annual returns and payments are due to RSL on or before 30th of June every year. Payments can be made through e-payment platform either by clicking **pay now** which is accessible on e-Tax platform home page. Payments can also be made through RSL website: rsl.org.ls >>E-SERVICES>>e-Payments-login with your e-TCC credentials then follow all the steps to make a payment.

Payments can also be made using mobile money currently M-Pesa by following these steps: Dial *200# – 1. M-Pesa services – 5. Payments – 9. RSL Payments and follow the rest of the steps to make payments).

Please note that e-Payment platform is accessible through mobile money currently M-Pesa on both online (e-Tax & e-Payment platforms) and cellphone.

Payments can also be made physically and through EFT Online or electronic payments that are provided by the commercial banks, mainly:

- Standard Lesotho Bank,
- Nedbank Lesotho, and
- First National bank
- Lesotho Postbank (VAT only)
- RSL banking hall (available only in Maseru)

Proof of payment should be send to receipts@rsl.org.ls and you will be receipted through the same email address. This applies only to Clients who made payments using the commercial banks and RSL banking hall.

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