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LEGAL NOTICE NO. 10 OF 2020

**Lesotho Revenue Authority (Delegation of Functions)
(Amendment) Notice, 2020**

Pursuant to section 19(2) of the Lesotho Revenue Authority Act, 2001¹, I,

THABO KHASIPE

Commissioner General of the Lesotho Revenue Authority, make the following notice:

Citation and commencement

1. This notice may be cited as the Lesotho Revenue Authority (Delegation of Functions) (Amendment) Notice, 2020 and shall come into operation on the date of publication in the Gazette.

Delegation of functions

2. (1) The Commissioner General delegates to -
- (a) a person appointed or for the time being, acting as Commissioner Client Services, as contemplated by section 20(1) of the Lesotho Revenue Authority Act, 2001 (hereinafter referred to as the "principal law"), the authority to administer the -
 - (i) Customs and Excise Act, 1982², the Income Tax Act, 1993³ and the value Added Tax Act, 2004⁴, in relation to the following -
 - (aa) collection of customs duties and excise and import value added tax;
 - (bb) overseeing legal processes and procedures relating to the import and export of goods; and
 - (cc) overseeing processes relating to customs declarations and filing of tax returns, collection, cashing and receipting of payments;

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- (ii) tax Voluntary Compliance Program under the Voluntary Disclosure Regulations⁵; and
 - (iii) Income Tax Act, 1993 and the Value Added Tax Act, 2001 in respect of tax processing and client assistance functions;
- (b) a person appointed or for the time being, acting as Commissioner Core operations, as contemplated by section 20(1) of the principal law, the authority to administer the -
- (i) Customs and Excise Act, 1982, Income Tax Act, 1993 and the Value Added Tax Act, 2001 in relation to registration and licensing requirements and suspension and cancellation functions;
 - (ii) Customs and Excise Act, 1982, Income Tax Act, 1993 and the Value Added Tax Act, 2001 in relation to returns and refunds processing;
 - (iii) Customs and Excise Act, 1982 in relation to customs clearance and post clearance functions; and
 - (iv) Customs and Excise Act, 1982, Income Tax Act, 1993 and the Value Added Tax Act, 2001 in relation to audit, management, collection or recovery of assessed debt and assessments and objection decisions;
- (c) a person appointed or for the time being, acting as Commissioner Operations Support, as contemplated by section 20(1) of the principal law, the authority to administer the -
- (i) Customs and Excise Act, 1982, Income Tax Act, 1993 and the Value Added Tax Act, 2001 in relation to compliance functions through records management, anti-smuggling, investigations, client education and provision of technical tax and customs advisory services; and

- (ii) Revenue Appeals Tribunals Act, 2005⁶, Customs and Excise Act, 1982, Income Tax Act, 1993 and the Value Added Tax Act, 2001 in relation to the making of objection decisions;
 - (d) a person appointed or for the time being, acting as Commissioner Business Enablement, as contemplated by section 20(1) of the principal law, the authority to make objection decisions under the Customs and Excise Act, 1982, Income Tax Act, 1993, Value Added Tax Act, 2001 and the Revenue Appeals Tribunal, 2005.
- (2) The Commissioner General reserves the right to, at any time -
- (a) amend or withdraw any delegation;
 - (b) exercise directly the functions and powers vested in the delegate; and
 - (c) give a directive to the delegate as to the performance of any delegated function.

Repeal

3. The Lesotho Revenue Authority (Delegation of Functions) (Amendment) Notice, 2013⁷ is repealed.

THABO KHASIPE
COMMISSIONER GENERAL OF LESOTHO REVENUE AUTHORITY

NOTE

- 1. Act No. 14 of 2001
- 2. Act No. 12 of 1982
- 3. Act No. 9 of 1993
- 4. Act No. 9 of 2001
- 5. L.N. No. 25 of 2018
- 6. Act No. 2 of 2005
- 7. L.N. No. 42 of 2013