Physical Address: Finance House, High Court Road
Postal Address: Commissiner Domestic Taxes, Lesotho Revenue Authority, P.O. Box 1085, Maseru 100, Lesotho
Tel: +266 22325931 Fax: +266 22310357 Website: www.lra.org.ls

VALUE ADDED TAX RETURN

	Reference #	

Please read the notes on the reverse before you complete this form. To be filled in Quadruplicate.

TIN	-	Return Period	
		Month	Year
VAT Number			

Legal Name	
Physical Address	
Postal Address	
District	

See note 1	Supplies of Goods and Services (OUTPUTS)	Amount	VAT
	1. Value of taxable sales during tax period at 15% (excl. VAT)		
	2. Value of taxable sales during tax period at 9% (excl. VAT)		
	3. Value of taxable sales during tax period at 8% (excl. VAT)		
	4. Value of taxable sales during tax period at 0%.		
	5. Exempt sales		
	6. Total value of taxable sales/output VAT (1+2+3+4)		
See note 2	**Purchases and Expenses (INPUTS)**		
	7. Value of local purchases of goods and services		
	8 a. Value of imported goods & services (Deferred account /IVCF)		
	8 b. Value of imported goods & services (Other)		
	9. Total value of purchases/Input VAT (7 + 8a + 8b)		
	TAX CALCULATIONS		
See note 3	10. Deductible input VAT		
See note 4 & 5	11. Net VAT payable/refundable (6-10)		
See note 4	12. Amount of VAT refundable (Complete if 11 above is negative)		
See note 5 & 6	13. Amount of VAT payable (Complete if 11 above is positive)		
	Claim for VAT Refund		
	☐ (Please tick inside the box if applicable) I claim VAT refund for the tax period/quarter _____		

Declaration

I declare that the information in this return is true and correct in every respect. I understand that false declarations can result into prosecution and imposition of penalties (See note 7)

Name (print) _____ Status _____

Signature _____ Date D D M M Y Y Y Y

Contact Number