



**Revenue
Services**
Lesotho

GUIDE ON AUTOMATED WITHHOLDING TAX

“Re Tjena Ka Uena”

1) What is new in RSL?

Revenue Services Lesotho (RSL) has introduced an automated withholding tax (WHT) module in its core revenue management system to make it easy for withholding agents to meet their withholding tax obligations with respect to rules and regulations governing withholding taxes. Through this groundbreaking initiative, withholding agents can file withholding tax returns online. More importantly, this new service offering allows the withholding agents and payees to have access to WHT certificates online at their convenience.

2) How to access Automated Withholding Tax system?

Firstly, a withholding agent should register for WHT to have access to the automated withholding tax compliance management tool. To register, a withholding agent should submit a completed taxpayer registration form to either RSL email (info@rsl.org.ls) or through RSL Digital Service Centers. Once a withholding agent's registration has been completed and approved by RSL then a withholding agent will be able to file withholding tax returns online.

3) How to File for Withholding Tax?

To be able to file withholding tax returns, firstly, RSL will provide withholding agents with a WHT Schedule on an excel format through accounts representatives and digital service centres. The withholding agents will be required to fill in WHT schedule with relevant details relating to the nature of services rendered, the payee details, such as the legal name of the payee, payment date (date when tax was deducted from the source), gross amount and amount of tax deducted at source. You can file for WHT using interim e-filing by following the steps below:

1. Visit the RSL website – www.rsl.org.ls
2. Go to – E-Services – Interim e-Filing
3. Use your electronic tax clearance certificate (E-TCC) credentials (TIN & Password) to login to the system or if you have not yet registered 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 a withholding tax schedule is received by RSL, it will be validated 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, FNB and RSL banking hall (available in Maseru only). Once a payment has been made, a withholding agent can send a proof of payment to **receipts@rsl.org.ls**. RSL will send a receipt back to a Taxpayer through an email. 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. Use your e-TCC to login with your credentials (TIN & e-TCC password),
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).

Disclaimer

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