



**Revenue
Services**
Lesotho

**GUIDE ON ONLINE
SERVICES**

“Re Tjena Ka Uena”

The purpose of this guide is to enlighten Taxpayers on online services offered by Revenue Services Lesotho.

1. **Interim e-filing** allows Taxpayers to file their tax returns (Fringe Benefits Tax, Tobacco & Alcoholic Products Levy) online. The system is accessible on RSL website: <http://www.rsl.org.ls>>>E-SERVICES>>Interim e-filing>>login with your e-TCC credentials>> fill in the relevant return form.
2. **e-Clearance Certificates** is the system that allows Taxpayers to register, apply, view, download, save and print tax clearances and VAT 11 certificates (change of ownership, VAT11 modification & View all pending and issued Taxpayer's VAT 11 certificates) online: To access the system visit RSL website: <http://www.rsl.org.ls>>>E-SERVICES>>e-Clearance Certificates>>register/login with e-TCC credentials. Taxpayers can also verify the validity of the clearances.
3. **eRegistration** allows people who want to register for tax with RSL for the first time and already registered Taxpayers to update their registration details. Visit RSL website: <http://www.rsl.org.ls>>>E-SERVICES>>e-Registration- Fill in the relevant form (individual/business). Make sure you fill in the correct and truthful information in the fields provided and click to submit and send relevant documents to info@rsl.org.ls
4. **e-Payments** is a portal that allows Taxpayers to pay their taxes seamlessly in real time. Payments can be made through online <http://www.rsl.org.ls>>>E-SERVICES>>e-Payments>>Login with your e-TCC credentials; and through the phone (USSD) by dialing *200# 1.M-Pesa Services, 5. Payments, 9. RSL Payments.
5. **eTariff** is an electronic online platform that allows importers to determine which Customs duties, excise duties, anti-dumping duties and countervailing duties may apply to their goods on importation or exportation based on their tariff codes. It can be accessed on RSL website: <http://www.rsl.org.ls>>>E-SERVICES>>eTariff
6. **eTax** is a web-based platform, that enables Taxpayers to manage their tax affairs online, in real time. Through this platform, Taxpayers are able to file tax returns, view the tax balances, view and amend previously filed returns, as well as generating statements. Currently the platform allows Taxpayers to only file for 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 in real-time. Taxpayers first have to register in order to access the e-Tax platform by visiting RSL website: <http://www.rsl.org.ls>>>E-Services>>eTax>>**Register now**. Once Taxpayers are registered they can login to access the platform using the username and password they created when they were registering.

7. **AEO:** Authorized Economic Operators (AEOs) are businesses that have been certified by Customs Administrations as meeting certain security and compliance standards. AEOs enjoy a number of benefits in international trade, such as faster clearance times, reduced inspections, and increased predictability in the movement of goods. To register visit RSL website: <http://www.rsl.org.ls>>>**E-Services**>>AEO-Register>>Fill in required information>>submit.

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