



# **Lesotho Revenue Authority**

## **TAXPAYER CHARTER**

### **We commit to providing our Customers with:**

- ◆ **Efficient, effective and timely professional advice and service**
- ◆ **Courteous treatment, rendered in the spirit of mutual respect**
- ◆ **Clear and concise information and educational materials, so that Taxpayers are aware of and understand their legal obligations**
- ◆ **Fair and impartial treatment, delivered to all without preference or favour**
- ◆ **Confidentiality and integrity in ensuring that Taxpayer information is used only for the purposes allowed by Law.**

### **In exchange, LRA expects the following from all Taxpayers:**

- ◆ **Full compliance with all legal tax obligations**
- ◆ **Honesty and integrity in providing accurate and complete information**
- ◆ **Timely filing of returns and payment of all taxes due.**

### **In the interests of transparency and good governance, you have the right to:**

- ◆ **Request an explanation of any tax decision**
- ◆ **Object to and appeal any tax decision**
- ◆ **Request that we advise you of the procedures to be followed in lodging an objection or appeal**
- ◆ **Insist on knowing the name and identification number of the person serving you.**

**Board Chairperson**

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**Commissioner General**

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