



Serving You, Serving the Nation
Re Sebeletsa Uena, Re Sebeletsa Sechaba

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FORM P.19

Employee's Tax (Pay As You Earn - PAYE) Return

TAXPAYER DETAILS

Please read the notes on the reverse before you complete this form.

TIN

Employer's Registered Name ----- Physical Address -----
 Postal Address ----- Town -----

Return Period

 Month Year

Number of Employees At:

Beginning of the Month End of the Month

Remuneration

Amount

See note 3	Total Salaries/Wages Paid (A)	
	Total Allowances Paid (B)	
	Indirect Payments (C)	
	Total Bonus/Commision Paid (D)	
	Overtime/leave/Supplementary & Strike payments (E)	
See note 4	Terminal Benefits (F)	
Gross Remuneration (A+B+C+D+E+F) = G		
See note 5	Pension Contribution (H)	
	Total Taxable Income (G- H)	
	Total Tax Payable/PAYE	

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

Name in Full Signature Contact Number

NOTES

1. You are requested to attach a schedule, showing the names of all employees (taxable and non-taxable), their gross income, pension and PAYE deducted, in this format:

Employee Name	Basic Salary (A)	Allowances (B)	Indirect Payments (C)	Bonus/ Commission (D)	Terminal Benefits (E)	Gross Income (F) = A+B+C+D+E	Pension Contribution (G)	Taxable Income (H) =F-G	PAYE (I)

2. Example of PAYE Computation

Taxable Income is charged as follows (thus, PAYE) is calculated as follows): s.3 & 4 of Income Tax (Amendment of Monetary Amounts) Regulation 2009

	PER MONTH	PER ANNUM	
First	M3, 364.00	M40, 368.00	Taxed @ 22%
Excess	M.....	M.....	Taxed @ 35%
Total Tax Charged	M.....	M.....	Add the two tax bands together
Less Tax Credit	(M417.00)	(M5, 000.00)	
Tax due (PAYE)	M.....	M.....	

For detailed Computations, Tax tables are obtainable at all LRA Advice Centers

3. Remuneration

The employment income includes (but not limited to) basic salary, wages, bonus (13th cheque), commission, overtime, leave, supplementary and strike payments, allowances, indirect payments and any other employment related income.

4. Terminal Benefits

These are Employment related benefits, they include (but not limited to) severance pay, and gratuity.

5. Deductions

(a) Pension Contribution (section 95 of Income Tax Act of 1993)

A resident employee is entitled to a deduction for a contribution made to an employers qualifying superannuation fund during the year of assessment

It should be noted however that, the total amount of a joint contribution is limited to 20% of the employment income paid by the employer to the employee for the year of assessment.

6. Penalty for Late Remittances/Filing

Failure to remit within statutory period renders the employer liable to be charged with penalties, 3% compounded monthly as per Legal Notice No. 130 of 2004.

7. PAYE filed by Employers

An employer is under an obligation to deduct PAYE from employment income of his/her employee(s). Income Tax Act 1993, s.156

8. Failure to Deduct PAYE

The employer who fails to deduct PAYE is personally liable to pay to the Commissioner the amount of tax which has not been so deducted; but he/she is entitled to recover this amount from the payee (employee). Income Tax Act 1993 s.165 (1)

9. Payment of PAYE

PAYE deducted must be remitted to the LRA within fifteen (15) days from the end of the month in which tax was deducted or immediately after deduction. Income Tax Act 1993 S.166 (1) together with s.25 (a) of Income Tax Regulations 1994