

October 2016

newsletter



The official Newsletter of the Lesotho Revenue Authority

Table of **Contents**

Aditorial-----	3
LRA, LMPS, DCEO wage war against corruption-----	4
Unruly Taxpayer fined for non-declaration of goods-----	5
EPA and EU enters into effect - implication-----	7
LRA's moves to enhance NGO's & Parastatals contribution to tax revenue -----	11
LRA joins ATAF bigwigs in tax indaba -----	14
LRA rewards NUL best performing students -----	16

Manager
Public Relations and Communications
Mr. Pheello Mphana

Lesotho Revenue Authority (LRA) is taking its stance against corruption as it cripples the economy of the country. LRA is joining the international community once again in commemorating the UN International Anti-corruption day. The initiative is led by the three law enforcement agencies being the LRA, the Lesotho Mounted Police Service (LMPS) and the Directorate on Corruption and Economic Offences (DCEO). The anti-corruption day will be commemorated this year on 9th December 2016.

With the aim of encouraging tax compliance, LRA is holding tax clinics for different stakeholders that include non-governmental organisations (NGO's) and parastatals. The purpose is to create better understanding in all tax matters. In a bit to deter non-compliance with tax laws, we have featured an article of a Taxpayer was fined by a court of law for failure to declare goods at the border.

The LRA is not working in isolation and is also working with other tax administrations across the world and in this edition LRA joins ATAF in tax indaba to discuss all the challenges faced by different authorities and also share experiences. Lesotho with other Southern African countries entered in bilateral relations with European Union (EU) with the entry into the Economic Partnership Agreement (EPA). The EPA allows Lesotho to access duty free, quota free access into the European markets.

The LRA through its Corporate Social Investment programme has conferred awards of excellence to two National University of Lesotho (NUL) students and the article is featured in this edition. As we are approaching the festive season and this is the time when people spend money and buy good across the borders, let us remember our tax obligations and contribute towards Lesotho's economy.

We hope you will enjoy reading this edition and hope to catch your attention again in the next issue.

LRA, LMPS, DCEO wage war against corruption



Dignitaries and participants pose for a photograph during the 2015 Anti-Corruption Symposium. This year the symposium will be held at Avani Maseru Hotel on the 5th December 2016 (file pic)

The Acting Commissioner General Advocate Realeboha Mathaba called on the public to join the fight against corruption which has crippled service delivery in the country. Advocate Mathaba made the remarks on Wednesday, 26th October 2016, during the launch of the International Anti-Corruption Day celebrated globally on the 09th December every year.

The Acting Commissioner General said there was no doubt that, if funds got illegally diverted from public coffers through acts of corruption and tax evasion, government would not be able to provide the services so desperately needed by the people.

“In fact, the misuse of public funds and corruption provide the moral justification for tax evasion and lead to low quality of public services,” he said, adding that could result in the public losing confidence in the institutions entrusted with fighting corruption in the country. Advocate Mathaba said while LRA was committed to the fight against the scourge of corruption, victory could only be achieved if the public and other stakeholders joined the war.

The Deputy Commissioner of Police, Mr. Keketso Monaheng called on the media to play its part through accurate and factual reporting that would assist rather than confuse investigations into corrupt activities. “We are appealing to the media to make every effort to uphold the fundamental journalistic principles of truth, accuracy, objectivity and fairness in their reporting even as we encourage them to seek and report on corruption and

other criminal acts,” he said.

The DCEO Director-General Advocate, Borotho Matsoso said unless the public fully understood corruptions’ adverse effects, the scourge would be allowed to fester and scuttle development.

He said with rampant corruption there would be ghastly consequences including the failure to end poverty, protect the planet and ensure food security as envisaged in the Sustainable Development Goals (SDGs). “In fact the SDGs make a deliberate and conscious recognition of the need to fight corruption as one of the key goals of society,” Advocate Matsoso said.

He said the theme for the celebrations, Break the Corruption Chain remained all the time as long as efforts in bringing down corruption were not yet successful. “It therefore remains imperative that everybody in society takes up a clear position to say NO TO CORRUPTION! to give way to economic growth and stable democratic governance,” he said.

The planned activities ahead of the International Anti-Corruption Day include The Cleaning Campaign on the 18th November 2016, the Anti-Corruption Symposium at the Avani Maseru on Monday, 5th December 2016 and the Anti-Corruption Walk to take place on Friday, 9th December 2016 from Selekahepane, Khubetsoana to the Maseru Central Park.

Unruly Taxpayer fined for non-declaration of goods



The Magistrate Court has recently slapped Mr. Tankiso Johannes Ntobo, (35), a resident of Upper Thamae, Maseru with a fine of M2,000.00 for failing to pay VAT for goods found in his possession at the Maseru Bridge and was also found guilty on three other counts that include impersonating a police officer.

Mr. Ntobo faced the following charges:

- In Count 1, Contravening the provisions of section 14 (1) read with section 79 (1) and (2) of the Customs & Excise Act No.10 of 1982 for failing to declare the goods in his possession.
- In Count 2, (being an alternative count to Count 1 above), the Accused Contravening the provisions of section 82 read with section 114 (1) (k) of the Customs & Excise Act No.10 of 1982 for the same act of failing to declare goods in his possession.
- In Count 3, contravening the provisions of section 61 (1) (b) for failing to pay VAT when due in respect of the goods found in his possession.
- In count 4, contravening the provisions of section 58 (c) of the Police Service Act No.7 of 1998 for impersonating a police officer or making statements or acting falsely in a manner that suggests he was a police officer.

The accused pleaded guilty as charged to all the four counts. The accused was on count 3 sentenced to one year imprisonment or to pay a fine of M2, 000.00 for his failure to pay VAT for goods found in his possession. On count 1, 2 and 4 the accused was given suspended sentences on condition that he was not found guilty of committing similar offences within a period of three years.

The Magistrate Court heard evidence on how Mr. Ntobo refused to pay taxes due to Customs officials for a boer wors in excess of 10kg after producing an invalid tax invoice and also failing to produce an import permit. It was alleged that the accused got very annoyed when being told to go and pay taxes for the boer wors as his invoice was found to be invalid.

The evidence indicated that it was at this point when he started hurling insults at the Customs officer. It was further alleged that when it was brought to his attention that failure on his part to pay taxes due would result in confiscation of his boer wors, that he became very violent and even threatened to assault the Customs officer.

The evidence highlighted that it was at this point when police officers based at the Maseru Bridge intervened and the man was ultimately arrested after he had actually left the declaration area heading to board a taxi at the station near the border.

Following his arrest, and upon interviews by the police officers, he told the Maseru Bridge Police that he was a police officer in South Africa and that he should not be taken lightly. Upon verification efforts with the South African Police Services (SAPS), it emerged that the accused had misrepresented himself.

The case was before Magistrate Monyake Hlabanyane and the LRA was represented in the case by the Litigation Officer, Mr. Lechesa Mahao.



Report fraud



How to report fraud:

Contact us on the following addresses:
LRA Internal Affairs Department
1St floor Oblate House, Right wing
Our email: internalaffairs@lra.org.ls
Toll free number: 80022008

EPA and EU enters into effect - implication



Some apparels made from blankets and seshoeshoe designed by Kemet Designs and Creatives

Five Southern African countries - Lesotho, Botswana, Namibia, South Africa and Swaziland - and the European Union (EU) this week started a new chapter in their bilateral relations with the entry into effect of their Economic Partnership Agreement (EPA).

The EPA takes into account the different levels of development of the partners. It gives Botswana, Lesotho, Mozambique, Namibia, and Swaziland duty-free, quota-free access to the European market. South Africa will also benefit from enhanced market access, going beyond its existing bilateral arrangement with the EU.

The southern African markets will open only partially to EU exports, gradually over time, providing their industries with the intermediary goods they need to support growth. It also provides for a number of protective measures in these countries, for instance for nascent, fragile industries or for food security reasons. Furthermore, the agreement increases the flexibility of southern African producers to put together products with components from various other countries, without the risk of losing their free access to the EU market.

The SADC EPA Group consists of six out of 15 members of the Southern African Development Community (Botswana, Lesotho, Mozambique, Namibia, Swaziland and South Africa). Angola has observer status and may join the agreement in the future.

The EU is the largest trading partner of the SADC EPA group. In 2015, the EU imported goods worth almost €32 billion from the region, mostly minerals and metals. The EU exported goods of nearly the same value, consisting mostly of engineering, automotive and chemical products. Total trade between the EU and the SADC EPA Group (including Angola) amounts to €63 billion.

In signing the agreement, participants committed to act towards sustainable development, including upholding social and environmental standards. Civil society will have a special role in monitoring the impact of the agreement. The Agreement is also of a new species in that it is the first trade deal that directly supports the economic integration of a specific region, favouring closer links within the six Southern African nations involved.

The EPA creates joint institutions to support dialogue, smooth handling of all trade issues, and monitoring of the impact of the trade deal. The EU will work with its SADC partners to ensure smooth implementation of the agreement, together with regional and national development cooperation bodies.

RIGHT CONDITIONS FOR TRADE AND INVESTMENT
EU and African, Caribbean and Pacific (ACP) countries are

to page 7

EPA and EU enters into effect - implication

from page 7

Economic Partnership Agreements (EPAs) between the main pillar of ACP-EU trade cooperation, and aim at creating the right conditions for trade and investment. In this context, the EPA between the EU and the SADC (Southern African Development Community) EPA Group establishes a long-term and stable trade relationship between both Parties, in compliance with international trade rules.

The current population of the SADC EPA countries combined is 89 million people. The two largest countries are South Africa and Mozambique, accounting for respectively 61% and 30% of the region's total population. The average GDP per capita is roughly 3,700 EUR. In Purchasing Power Parities (PPP), this value is much higher, at about 8,400 EUR.

Behind this average hides significant variation. Per capita GDP in the region's richest country, Botswana is approximately 15,700 EUR, which is roughly 14 times as high as it is in the region's poorest country, Mozambique. The regional average GDP per capita is about 25% that of the EU.

Real GDP grew by an annualised 3% over the last decade, a period in which the corresponding figure for the EU

worth of goods from the region whereas its goods exports was 1%. In total, the EU imported about 23.7 billion EUR were 27.2 billion EUR.

THE RATIONALE AND CONTENT OF THE SADC EPA

The EU's trade relations with the ACP countries were historically framed by a series of conventions, which granted unilateral preferences to the ACP countries on the EU market. By the end of the 1990s, it was found that these conventions did not promote trade competitiveness, diversification and growth as intended.

They were also found to be in breach of the World Trade Organisation's (WTO) principles, as they established unfair discrimination between developing countries. A change was therefore required. EPAs were the response defined jointly by the ACP countries and the EU in the Cotonou Agreement signed in 2000.

EPAs build a new reciprocal partnership for trade and development, asymmetric in favour of ACP countries. In keeping with the objectives set out in the Cotonou Agreement, sustainable development is a key objective of the EPA, which is explicitly based on the "essential and fundamental" elements set out in the Cotonou Agreement

to page 9



The Economic Partnership Agreement between the European Union and African, Caribbean and Pacific (ACP) countries is aimed at creating the right conditions for trade and investment

EPA and EU enters into effect - implication

from page 8

(human rights, democratic principles, the rule of law, and good governance).

The joint EPA institutions are tasked with the function of monitoring and assessing the impact of the implementation of EPAs on the sustainable development of the Parties, also carving out a clear role for civil society and members of parliament.

In view of these objectives, the EPA differs from most Free Trade Agreements (FTAs) currently in place or negotiated by the EU with other trading partners: while it remains a reciprocal agreement, it weighs in favour of southern Africa through specific provisions:

- **Asymmetric market access:**

The EU has committed to opening its market more than the SADC EPA countries have committed to do. The agreement fully takes into account the differences in the level of development between the two regions.

- **Safeguards:**

Under the terms of the agreement, SADC EPA countries continue to be able to protect their sensitive products from European competition either by keeping tariffs in place or, if necessary, by imposing safeguard measures. To support local agricultural production, the EU has also agreed not to subsidise any of its agricultural exports.

- **Flexible rules of origin:**

Companies in the SADC EPA region also have more flexibility to use foreign components while still benefitting from free access to the EU market. In the SADC EPA, the rules defining the origin are formulated in a way to support development of new value chains in the region. The so-called "cumulation of origin" enables canned fruit exporters to source fruit from neighbour countries, or textile producers to use imported fabric. This type of flexible rules of origin will benefit companies in agri-food, fishery and industrial sectors.

- **Development:**

The EU complements the market opening effort of its partners with substantial development assistance. This will contribute to development, sustainable growth and

reducing poverty.

ESTIMATED EFFECTS OF TARIFF REDUCTIONS

The economic impact of the EPA was assessed using a dynamic general equilibrium model, tailor-made for trade policy analysis and adjusted to the specific characteristics which apply to the Southern African countries.

In a conservative manner, only the impact of the tariff reductions was assessed, i.e. what is easily quantifiable from the agreement. Essential provisions of the EPA (rules

of origin, trade facilitation, cooperation on norms, and development assistance) were not considered in the model even though they weigh in favour of SADC EPA countries. The results presented in this study are therefore expected to be exceeded over time.

Based on the simulation results, SADC EPA countries' GDP will be positively affected by the agreement, albeit to a small extent: Individual countries see their GDP grow by between 0.01% and 1.18%, whereas the weighted average GDP increase, which is strongly dominated by South Africa, is about 0.03% (Importantly, all results refer to the situation in 2035 compared to a situation without the EPA).

The variation between countries reflects the extent to which the EPA and the baseline differ: in countries such as Namibia, the EPA provides duty-free quota-free access while the country, in the absence of EPA, would not benefit from a preferential treatment (hence the higher impact). In Botswana, the main export items (e.g. diamonds) would still benefit from low duties without the EPA (hence the lower impact).

For a least-developed country like Mozambique, which would still benefit from duty-free quota-free in the absence of EPA, the main benefits to be expected rather come from the flexible rules of origin, regional integration as well as cooperation on norms and standards to boost its exports (all factors which could not be quantified and therefore were not included in the model).

Total exports from the SADC EPA Group to the world are positively affected by the EPA as are total imports. SADC EPA exports are expected to increase on average by 0.13% and imports by 0.14%.



Excess Credit at the Ports of Entry

Traders and Importers are urged to take note that:

- The LRA does not allow importers to have excess credit from which they can gradually pay for declarations;
- Payments made must match the amount of the assessment notice;
- If an excess amount is paid, it can only be claimed through a normal refund process at LRA Headquarters.

LRA's moves to enhance NGO's & Parastatals contribution to tax revenue



Participants during a tax clinic for parastatals and non-governmental organizations

The LRA through the Taxpayer Education, Large Taxpayers Department, the Legal and Policy and Customs Divisions joined forces to deliver tax education targeted at parastatals and non-governmental organizations.

The tax clinic targeted employees working in the Human Resources and Finance departments in organizations such as the Lesotho Electricity Company, the Lesotho National Development Corporation and the Lesotho Highlands Development Corporation just to mention a few. In total 36 participants took part in the tax clinic.

The tax clinic was primarily aimed at achieving the following strategic objectives:

- Enhancing contribution of parastatal organizations to tax revenue, and
- Enhancing collection of tax on imported services.

The tax clinic was triggered by numerous challenges in that most of these organizations are usually engaged in international transactions. This is done through outsourcing of professional and technical services beyond Lesotho's borders. It has been identified that most of these companies fail to either withhold tax upon making payments nor pay Value Added Tax on the gross amount charged on imported services thus resulting in

noncompliance of VAT and Income Tax Acts.

This has been a pain area to the Authority given the compliance gap, the volume and value of the transactions. The risk these transactions posed to the Authority was noncompliance with tax laws thus leading to loss of tax revenue.

In addressing the above challenges, the LRA made presentations which covered the following topical issues:

- VAT on imported Services,
- Withholding tax,
- Employees' Tax (PAYE),
- Taxation of terminal Benefits,
- Fringe Benefits Tax,
- The new customs border procedures.

The following issues were noted during the discussions:

- Firstly, withholding tax still remains a challenge to most organizations. The complexity is brought by the fact that there are some services which not listed under section to which organizations are
- Secondly the participants complained that they got inconsistent, inaccurate and sometimes confusing answers from LRA officers when they seek clarity in relation to taxation of terminal benefits.

to page 12

LRA's moves to enhance NGO's & Parastatals contribution to tax revenue

...cont



Taxpayer Educations Officer Ms. 'Mampe Thene making a presentation during a tax clinic for parastatals and non-governmental organizations

from page 11

"Sometimes LRA officer will say that gratuity is taxed at 25% and when you ask the same officer the same question the following day the officer would provide a different answer saying that gratuity is taxed at 20% and 30% which leaves one confused," lamented one participant.

- Lastly some of the participants were of the opinion that implementation of automated customs procedures at the ports of entry has resulted in unnecessary delays in moving goods across the border.

"In one instance our delivery truck arrived at Maseru Border Post at around 09:00 am and was only released by LRA Customs officers after 2:00 pm despite that the system was up and running and that adversely affect our value chain," The participant complained.

Although there were numerous issues and challenges that were raised by the participants, most of them were thoroughly dealt with and addressed to their satisfaction

and thereby resulted in a good rapport built between the two parties.

Since this was the first encounter with employees from parastatal organizations a consensus was reached that similar tax clinics would be organized on a frequent manner so that organizations could be put abreast with the changes that occur in the tax system particularly those that relates to changes in tax laws, systems, processes and procedures.

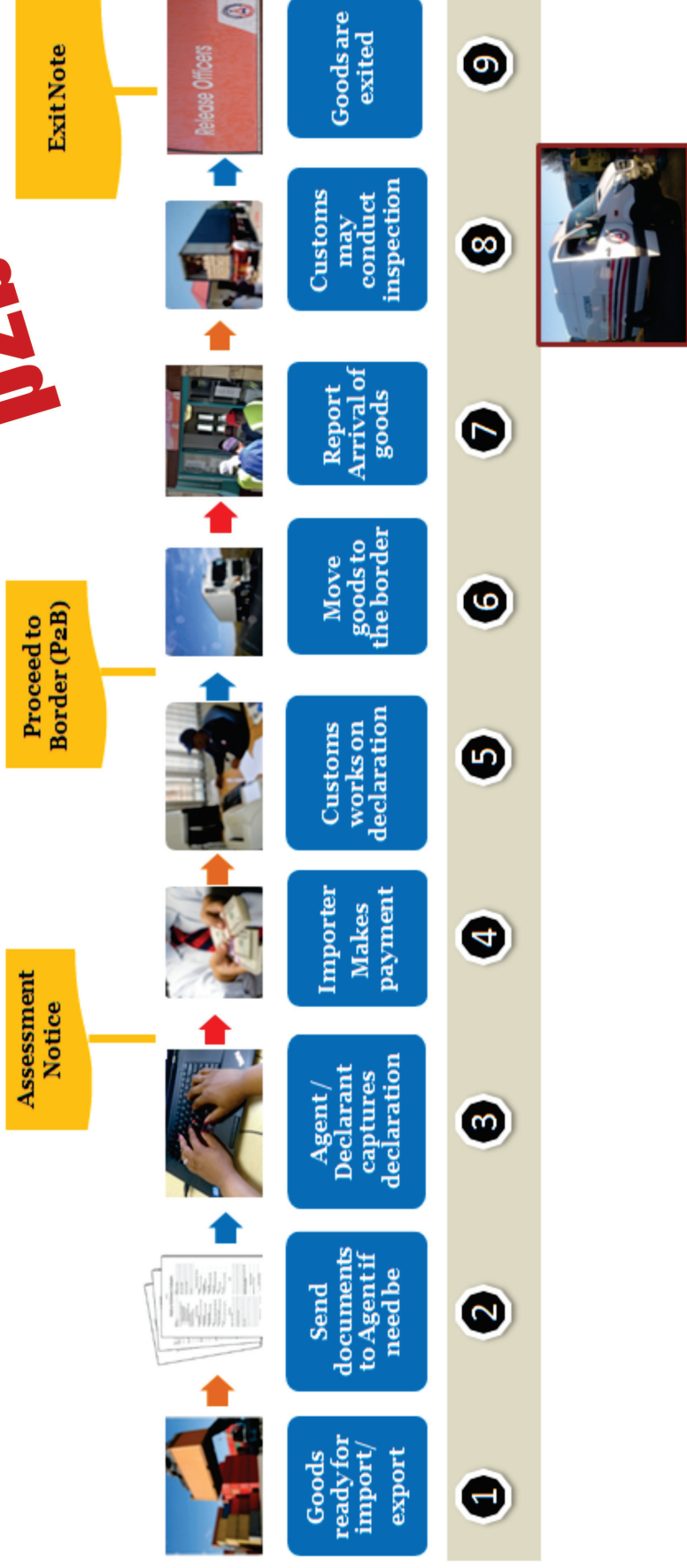
Meanwhile the Taxpayer Education Department participated in another tax clinic organized in collaboration with UNICEF on the 11th October 2016 where participating organizations which included Government Ministries, Non – Governmental Organizations were educated on Withholding Tax, VAT on Imported Services, Exemption and refunds process. The workshop was attended by over seventy (70) participants




New Customs Procedure For Commercial Traders and Clearing Agents

Proceed to Border

p2b



- P2B is an automated notification that allows a consignment to Proceed To Border for possible inspection & release
- Declare and pay in advance and if P2B notification is not issued within 24 hours after declaration, make an enquiry on ecustoms@lra.org.ls / 5221 5111 / 5221 5112
- No consignment should come to the border without ASYCUDAWorld P2B
- P2B is now accessible from the System anytime when it is due, just click this icon 

LRA joins ATAF bigwigs in tax indaba

... **Harnessing the African Cash Economy to expand tax base**



The Heads of African Revenue Administrations during the ATAF Conference in Durban, South Africa

The Heads of Tax Administrations in African countries met in the fourth African Tax Administration Forum (ATAF) General Assembly in Durban, South Africa from 3-7 October 2016 to map out ways of optimally leveraging Africa's untapped tax base. The conference ran under the theme: *"Harnessing the African Cash Economy: Contributing Towards Expansion of the African Tax Base."*

The conference where the Lesotho Revenue Authority (LRA) was represented by the Acting Commissioner General, Advocate Realeboha Mathaba focused on providing practical solutions in dealing with a cash economy to broaden the tax base in Africa in a bid to maximize revenues within the current cash environment as well as encouraging migration to the non-formal economy such as e-wallet and both mobile phone and internet banking.

At least 38 African states and development partners in the international community converged in Durban for fruitful deliberations aimed at understanding the underlying aspects, reasons and consequences of the cash economy, and its implications for tax revenues, tax burden as well as revenue forgone due to non-compliance with tax laws.

In an interview with the LRA News, the Acting Commissioner General Advocate Mathaba said the cash

economy was basically economic activity where goods and services are substantially paid for in cash and where transactions are generally unrecorded making it extremely difficult for potential revenue to be harnessed into the tax net.

"There are certain industries which exclusively use cash, for instance the transport industry, taxis and hawkers in informal sector and supermarkets. They do not have facilities where customers can use either debit or credit cards. Even those that have banking facilities still largely use cash for their transactions," he said.

He said the main challenge was how the tax administrations maximize tax collection in these industries regardless of the prevailing circumstances which include tracing and tracking of transactions particularly for audits, data matching and monitoring.

He said through the conference ATAF hoped to curb this revenue loss by helping member states to identify the dynamics of a cash economy in an endeavor towards maximizing domestic resource mobilization on the continent.

"Cash its self is a legal tender and there is nothing wrong
to page 15

LRA joins ATAF bigwigs in tax indaba

... Harnessing the African Cash Economy to expand tax base ...cont

from page 14

about it but the challenge is when it is not accounted for tax purposes. We learnt in the meeting that as a remedy some countries have introduced the Presumptive Tax and the Turnover Tax for certain industries. In that way they do not follow the normal process of submitting tax returns. They try to simplify how such industries account for their earnings and how they can tax them than insisting that they follow rigorous process which applies for large corporates which most of them have resources dedicated for their tax affairs," he said.

He said the revenue administrations in some countries have delegated their mandate of tax collection in the commercial transport industry to a registering authority such that renewal of permits is done concurrently with tax payments. "For us in Lesotho the challenge would be on the integrity of such entities and how we would go about the issues of accountability of such revenues," he said

He also said the LRA has already embarked on an agenda to introduce a regime for informal sector which they believe that to a certain extent would assist the Authority in harnessing the cash economy generated from that area.

He further said they were also aiming at leveraging on the use of technology through creating platforms where Taxpayers could pay their taxes through mobile devices from the comforts of their homes and offices but considerations should be made that the process do not become expensive to Taxpayers in terms of securing internet and data services.

"The idea is that the Taxpayers should use little money as possible to comply with their obligations with the view that they would use their savings to plough it back to the country's economy," he said.

He said the LRA was also working towards sourcing funding for physicalized cash registers which would be deployed at wholesales and supermarkets to monitor cash transactions as they would be connected to the LRA's servers. The wholesale and retail sector is one of the major contributors in Lesotho's revenue purse.

On the issue of cash smuggling, Advocate Mathaba said he believed Lesotho was not an exception. And on the intensity of the problem he cited a recent case in which a female passenger travelling from OR Tambo International Airport to Dubai was arrested for trying to smuggle over R14 million out of South Africa.

He said the lady was intercepted and summoned to the customs inspection site, where she was requested to declare the money in her two bags, but she was unable to provide specific details of its origin.

"As a result of our close proximity to South Africa's Ladybrand there is a suspicion that some traders smuggle cash and bank it there. It is still a challenge to us as a country which we need to address," he said.

The ATAF assembly also elected a Governing Council to be in power for the next two years. Nigeria was elected as the chairman of the council with Mauritius becoming a vice chair while South Africa has a permanent seat as a secretariat in the 10-strong council comprising Ghana, Uganda, Burundi, Tanzania, Liberia and Swaziland representing their different regions. The seat allocated for countries in North Africa is still vacant.

LRA rewards NUL best performing students



The LRA bestowed awards of excellence to Ms. Joalane Folepe and Ms. Refiloe Jabari during the 2016 NUL Graduation Ceremony

In an effort to recognize excellence in education, the Lesotho Revenue Authority (LRA) bestowed awards of excellence to two grandaunts from the National University of Lesotho (NUL) on Saturday, 1st October 2016 at Roma, Maseru.

The duo are Ms. Joalane Folepe – a best student in Bachelor of Commerce Accounting and Ms. Refiloe Jabari who came out tops in Bachelor of Economics.

The LRA Merit Award targeted candidates who had excelled in their studies that had elements of taxation during their span at the NUL. The LRA also has a relationship with the NUL through a Memorandum of Understanding (MOU) which covers various areas. The Authority also plays a key role in acquiring the skills of the NUL graduates through full-time and temporary employment.

The presentation of awards was hailed by both students as a great motivation having gone through various challenges

in their studies before finally reaching their destiny. The graduates were also looking forward to be more resourceful and creative than their predecessors in order to create more and better opportunities for self-employment.

In an interview with the LRA News, Joalane Folepe expressed her gratitude about the award saying it came as a surprise to her. *“The award came as an incentive to me. As a student one just work hard to do well in studies and examinations and this kind of rewards are always overwhelming. LRA is really doing good in motivating us,”* she said.

She said the prize money would help her buy new corporate attires as she prepares to enter into professional life.

The awards are presented annually as part of the LRA’s Corporate Social Investment programme.

Tax Calendar

Income Tax

31st December (3rd Installment)
31st March (Last Installment)
30th June (Return & Last Installment)

Corporate Tax

30th September (1st Installment)
31st December (2nd Installment)
31st March (3rd Installment)
30th June (Return & Last payment)

Fringe Benefits Tax

30th June (1st Quarter)
30th September (2nd Quarter)
31st December (3rd Quarter)
31st March (4th Quarter)

PAYE

15th every month
Valued Added Tax (VAT)
VAT returns for VAT vendors
20th every month (Return & Payment)

Import VAT Credit Facility

20th every month (Return & Payment)

We are here to serve you!



**Declare, pay, get notification
and proceed to border**

Lesotho Revenue Authority

Government Complex Building

Maseru, Lesotho

P.O. Box 1085, Maseru 100, Lesotho

Tel: (+266) 52215531

Email: t.mncina@lra.org.ls

Website: www.lra.org.ls