

Serving You, Serving the Nation
Re Sebeleletsa Uena. Re Sebeleletsa Sechaba

Physical Address Lesotho Revenue Authority Tel: +266 22313796 or 5221 5000
Finance House P.O. Box 1085 Fax: +266 22312091
High Court Road Maseru 100 Website: www.lra.org.ls
Lesotho, Southern Africa

(To be used by all entities and sole traders. This form must be filed by the nominated officer or the owner of the business. Individuals who are not sole traders must use Individual Taxpayer Registration Form.) PLEASE USE BLOCK LETTERS WHEN COMPLETING THIS FORM.

Application type (tick box) ☐ New ☐ Amendment

[illegible]

1a. Legally registered name (if you are a sole trader, enter surname, forenames, and maiden name)		
1b. Title (tick box if a sole trader)		<input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss
2a. Type of business (tick box) (attach certified copy of document establishing entity, such as certificate of incorporation, partnership agreement, memorandum, constitution, trust deed, or death certificate)		<input type="checkbox"/> Sole trader <input type="checkbox"/> Partnership (including Joint Ventures) <input type="checkbox"/> Limited company <input type="checkbox"/> Lesotho branch of a non-resident company <input type="checkbox"/> Government body <input type="checkbox"/> NGO/Charity <input type="checkbox"/> Trust <input type="checkbox"/> Deceased's estate <input type="checkbox"/> Other (specify) ► _____
2b. Registration or identification number assigned on registration as a legal entity (skip if you are a sole trader)		
3. Trade name details (if more than 2 trade names, attach list and continue numbering for each item in this section)		
3a. Trade name 1		
3b. Nature of business for trade name 1		
3c. Commencement date for trade name 1		<div> <div>D</div> <div>D</div> <div>M</div> <div>M</div> <div>Y</div> <div>Y</div> <div>Y</div> <div>Y</div> </div>
3d. Trader's license number for trade name 1		
3e. Trade name 2		
3f. Nature of business for trade name 2		
3g. Commencement date for trade name 2		<div> <div>D</div> <div>D</div> <div>M</div> <div>M</div> <div>Y</div> <div>Y</div> <div>Y</div> <div>Y</div> </div>
3h. Trader's license number for trade name 2		
4. Business contact details		
4a. Postal address (including postal code)		
4b. Physical address	Chief/Street name	
	Village	
	Town	
	District	
4c. Office phone number		(Code)

4d. Cell phone number		(Code)											
4e. Fax number 1		(Code)											
4f. Fax number 2		(Code)											
4g. Email address													
5. Tax accountant or tax advisor contact details													
5a. Name of accountant or advisor													
5b. TIN		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>										-	
									-				
5c. Postal address (including postal code)													
5d. Physical address	Chief/Street name												
	Village												
	Town												
	District												
5e. Office phone number		(Code)											
5f. Cell phone number		(Code)											
5g. Fax number 1		(Code)											
5h. Fax number 2		(Code)											
5i. Email address													
6. Nominated officer details (skip if you are a sole trader and go to line 8)													
6a. Name of nominated officer													
6b. TIN		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>										-	
									-				
6c. Postal address (including postal code)													
6d. Physical address	Chief/Street name												
	Village												
	Town												
	District												
6e. Office phone number		(Code)											
6f. Cell phone number		(Code)											
6g. Fax number 1		(Code)											
6h. Fax number 2		(Code)											
6i. Email address													
7. Details of directors or partners (if more than five, attach list)													
Name	TIN	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td> </tr> </table>										-	
									-				
a.													
b.													
c.													
d.													
e.													
8. Bank account details (attach list if more than two accounts):		First account Second account											
8a. Name of account holder													
8b. Country where bank is located													
8c. Name of bank													
8d. Branch													
8e. Account number													
8f. Account type													

8g. Swift Code								
PART B - SOLE TRADER DETAILS								
Complete this part only if you are registering as a sole trader.								
1. Date of birth	D	D	M	M	Y	Y	Y	Y
2a. Valid passport number (if any) (attach certified copy of passport)								
2b. Passport expiry date	D	D	M	M	Y	Y	Y	Y
2c. Country of issuance								
3a. Foreign identity number (if any) (attach certified copy of identity document)								
3b. Country of issuance								
4a. Other form of identification (if no passport or foreign identity number given). Specify (attach certified copy of identification)								
4b. Other identification number								
4c. Other identification document expiry date	D	D	M	M	Y	Y	Y	Y
5. Country of birth								
6. Country of residence								
7. Country of citizenship								
8. Postal address (including postal code)								
9a. Home phone number	(Code)							
9b. Office phone number	(Code)							
9c. Cell phone number	(Code)							
9d. Fax number	(Code)							
9e. Email address								
10. Names of employers or nature of other income-generating activities subject to tax in Lesotho during the past 12 months (if more than five, attach list)								
11. Marital status (tick box)	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Widowed							
12. If married, tick applicable box:	<input type="checkbox"/> In community of property <input type="checkbox"/> Antenuptial agreement (attach certified copy of agreement)							
13. Spouse's name(s)								
14. Spouse's maiden name(s)								
15. Spouse's TIN(s) (if any)								
PART C - REGISTRATION FOR VALUE ADDED TAX (VAT)								
Complete this part if ANY of the following apply:								
<ul style="list-style-type: none"> Your business had or is expected to have taxable sales or turnover of M 850,000 or more per year. You are an auctioneer. The business is being carried on by a national, regional, or local public authority or body. Your business voluntarily wishes to register for VAT. 								
1. Effective date for registration	D	D	M	M	Y	Y	Y	Y
2. Reason for VAT registration (tick box)	<input type="checkbox"/> At or above M 850,000 threshold <input type="checkbox"/> Auctioneer <input type="checkbox"/> Business carried on by a national, regional, or local public authority or body <input type="checkbox"/> Voluntary							
3. Is the business new, existing, or was it acquired from someone else (tick box)?	<input type="checkbox"/> New <input type="checkbox"/> Existing <input type="checkbox"/> Acquired							

4. If acquired, state the name and address of previous owner									
5. If acquired, enter TIN of previous owner									
PART D - REGISTRATION FOR PAY AS YOU EARN (PAYE)									
Any business that employs another person must register for PAYE.									
1. Date on which your business became an employer		D	D	M	M	Y	Y	Y	Y
2. Current number of employees									
3. Employee salary range:									
a.	Minimum annual salary or wages								
b.	Maximum annual salary or wages								
PART E - REGISTRATION FOR FRINGE BENEFIT TAX (FBT)									
If your business is offering benefits to your employees and these are not taxed in the hands of the employees, your business must register for FBT.									
What types of fringe benefits does your business provide to employees? (tick the box or boxes that describe the benefits offered to employees)				<input type="checkbox"/> Car <input type="checkbox"/> Housing <input type="checkbox"/> Utilities <input type="checkbox"/> Domestic assistance <input type="checkbox"/> Meals and refreshments <input type="checkbox"/> Medical assistance <input type="checkbox"/> Loan <input type="checkbox"/> Debt waiver <input type="checkbox"/> Excessive superannuation contributions (tax-exempt employers only)					
PART F - REGISTRATION FOR WITHHOLDING TAX (WHT)									
If your business receives and pays for services from resident contractors or non-resident service providers, your business must register as a withholding agent.									
1. From whom does your business receive services? (tick the box or boxes that apply)				<input type="checkbox"/> Resident contractors <input type="checkbox"/> Non-resident service providers					
2. Provide a brief description of the services received									
3. If your business makes payments to non-residents for any items listed to the right, your business must withhold tax (tick the box or boxes that apply)				<input type="checkbox"/> Interest <input type="checkbox"/> Dividends <input type="checkbox"/> Natural resource payments <input type="checkbox"/> Management or technical fees <input type="checkbox"/> Royalties <input type="checkbox"/> Other (specify)_____					

Declaration

I declare that the information given on this form is correct and complete to the best of my knowledge and belief. I understand that false or misleading information may result in prosecution.

Name (print)	_____	Capacity	_____
Signature	_____	Date	D D M M Y Y Y Y

FOR OFFICIAL USE ONLY	TIN assigned (if any)								-	
<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved (state reasons)	_____								

Processor (print)	_____	Signature	_____	Date	D D M M Y Y Y Y
Approver (print)	_____	Signature	_____	Date	D D M M Y Y Y Y