

The Changes in LRA Correspondences



The changes in correspondence:

- Business Registration VAT Approval
- Business Registration Certificate
- Individual Registration Certificate
- Business Registration VAT Rejection letter
- Business Registration VAT letter
- Tax Clearance Certificate
- Pay plan Correspondence


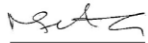

Certificates	
<div><p>TIN Registration Certificate</p><p><i>The following individual Taxpayer is registered/amended with effect from:</i></p><p>Commencement Date: 28/06/2005</p><p>Date amended: 20/08/2015</p><p>Name: STEELMAN, ZACHARIAS ZIPPO</p><p>Postal address: P.O. BOX 1789 MASERU 100 MASERU LESOTHO</p><p>Physical address: MAJOE A LITSOENE MASERU LESOTHO</p><p>Taxpayer Identification Number (TIN): 200019537-6</p><p>Official date stamp</p><p>Signed:  Norman Mapetla Commissioner Client Services</p></div>	

Figure 1: Certificate of registration to Be



TIN Registration Certificate

The following individual Taxpayer is registered/amended with effect from:

Commencement Date:
28/06/2003

Date amended:
20/08/2015



Name:
STEELMAN, ZACHARIAS ZIPPO

Postal address:
P.O. BOX 1789
MASERU 100
MASERU
LESOTHO

Physical address:
MAJOE A LITSOENE
MASERU
LESOTHO

Taxpayer Identification Number (TIN):
200019337-6

Official date stamp

Signed:  

Commissioner Domestic Taxes

Figure 2: Certificate of registration AS IS



Domestic Taxes

VAT Registration Certificate:

The following enterprise is registered for Value Added Tax purposes:

Legal entity: LESOTHO BAKERY (PTY) LTD

Trading name: BLUE RIBBON

Postal address: PRIVATE BAG A179
MASERU 100
MASERU
LESOTHO

Physical address: THETSANE INDUSTRIAL ESTATES
MASERU
LESOTHO

VAT number: 50013499

Taxpayer Identification Number (TIN): 200021452-4

Effective Date: 01/07/2003

Official date stamp

Signed:  

Commissioner Domestic Taxes

Certificate number: 4463635291

Figure 2: Vat Registration Certificate AS IS



Certificate number: 4463635291

VAT Registration Certificate:

The following enterprise is registered for Value Added Tax purposes:

Legal entity: LESOTHO BAKERY (PTY) LTD
Trading name: BLUE RIBBON
Postal address: PRIVATE BAG A379
MASERU 100
LESOTHO
Physical address: THE TSANE INDUSTRIAL ESTATES
MASERU
LESOTHO

VAT number: **50013499**
Taxpayer Identification Number (TIN): 200021452-4
Effective Date: **01/07/2003**

Official date stamp

Signed: 
Norman Mapela
Commissioner of Tax Services

Figure 4: Vat Registration Certificate To be



Tax Clearance Certificate

Certificate ID:	4463635205
TIN:	200021452-4
Legal Name:	LESOTHO BAKERY (PTY) LTD
Trading Name:	HINO TRUCK RA455
Nature of Business:	OTHER MISCELLANEOUS TRANSPORT AND SUPPORTING SERVICES
Address:	THE TSANE INDUSTRIAL ESTATES MASERU LESOTHO

It is hereby certified that as of the date of this Certificate, the above mentioned Taxpayer has complied with the legal obligations and commitments in terms of the provisions of the Income Tax Act 1993 as amended and the VAT Act 2001 as amended.



Thabo David Khanye
Commissioner General



SCAN this Code
to verify the authenticity
of this certificate OR
visit the LRA website



Date Issued: 22-May-2020 at 11:18:38
Date Printed: 02-November-2020 at 16:29:05
This Certificate is Valid until 22-May-2021

Figure 5: Tax Clearance Certificate AS IS



Tax Clearance Certificate

Certificate ID:	4463635205
TIN:	200021452-4
Legal Name:	LESOTHO BAKERY (PTY) LTD
Trading Name:	HINO TRUCK RA455
Nature of Business:	OTHER MISCELLANEOUS TRANSPORT AND SUPPORTING SERVICES
Address:	THETSANE INDUSTRIAL ESTATES MASERU LESOTHO

It is hereby certified that as of the date of this Certificate, the above mentioned Taxpayer has complied with the legal obligations and commitments in terms of the provisions of the Income Tax Act 1993 as amended and the VAT Act 2001 as amended.


Norman Mapeta
Commissioner Client Services



SCAN this Code
to verify the authenticity
of this certificate OR
visit the LRA website



Date Issued: 22-May-2020 at 11:18:38
Date Printed: 22-October-2020 at 19:05:54
This Certificate is Valid until 22-May-2021

Figure 3: Tax Clearance Certificate TO BE



Physical Address
Finance House
High Court Road
Maseru
Lesotho

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



XU
RETYRE LESOTHO (PTY) LTD
P.O. BOX 12803
MASERU 100
LESOTHO

TIN: 200018213-5
Reference: 7157339180

2 NOVEMBER 2020

Dear Sir/Madam

RE: APPLICATION FOR VAT REGISTRATION

This refers to your application to register for Value Added Tax.

Your application has been reviewed based on the registration requirements as stated in Section 17 of the Value Added Tax Act No. 9 of 2003, read with Legal Notice No. 4 of 2013.

Following the findings and recommendations, we regret to inform you that your application for VAT registration has been declined.

Please do not hesitate to consult the Authority should you require additional clarifications.

Yours sincerely



Thabo Moleko (Mr)
Commissioner for Domestic Taxes



Figure 7: VAT application Rejection Letter AS IS



Physical Address
Finance House
High Court Road
Maseru
Lesotho

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Re Sebeletsa Uena - Re Sebeletsa Sechaba

Lesotho Revenue Authority
P.O. Box 100
Maseru 100
Lesotho

Tel: +266 2232 1911
Fax: +266 2231 0317
Email: www@lesotho.org.ls
Website: www.lra.org.ls

XU
RETYRE LESOTHO (PTY) LTD
P.O. BOX 12803
MASERU 100
MASERU
LESOTHO

TIN: 200018213-5
Reference: 7157339180

22 OCTOBER 2020

Dear Sir/Madam

RE: APPLICATION FOR VAT REGISTRATION

This refers to your application to register for Value Added Tax.

Your application has been reviewed based on the registration requirements as stated in Section 17 of the Value Added Tax Act No. 9 of 2003, read with Legal Notice No. 4 of 2013.


Following the findings and recommendations, we regret to inform you that your application for VAT registration has been declined.

Please do not hesitate to consult the Authority should you require additional clarifications.

Yours sincerely


Norman Mapeta
Commissioner Client Services

Figure 8: VAT application Rejection Letter TO BE



Physical Address:
Francis Tsepe
High Court Road
Maseru
Lesotho

Commissioner Domestic Taxes
Postal address:
Lesotho Revenue Authority
P.O. Box 1081
Maseru 101
Lesotho

Tel: +266 2232 1931
Fax: +266 2231 0357
Email: revenue@lra.gov.ls
Website: www.lra.gov.ls

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Re Seboletsa Una - Re Seboletsa Sechaba

THAELE MAKHETHA
AFRICA ALLUMINIUM GLASS INDUSTRIES
(PTY) LTD
PRIVATE BAG A241
MASERU 100
MASERU
LESOTHO

TIN: 200017911-5
Reference: 4468081742

2 NOVEMBER 2020
Dear Sir/Madam

RE: APPLICATION FOR VAT REGISTRATION

This refers to your application to register for Value Added Tax.


Your application has been reviewed based on the registration requirements as stated in Section 17 of the Value Added Tax Act No. 9 of 2003, read with Legal Notice No. 4 of 2013.

Following the findings and recommendations, we inform you that your application for VAT registration has been approved. You are therefore obliged to,

- File the VAT return on a monthly basis, on or before the 20th of the month following the period reported (Section 27)
- Notify the Commissioner, in writing, of any changes in business details (Section 17(16))
- Maintain proper records as detailed in Section 48 of the VAT act

Please do not hesitate to consult the Authority should you require additional clarifications.

Yours sincerely



Thabo Moleko (Mr)
Commissioner for Domestic Taxes

Figure 9: VAT application Acceptance Letter AS IS



Physical Address:
Francis Tsepe
High Court Road
Maseru
Lesotho

Commissioner Domestic Taxes
Postal address:
Lesotho Revenue Authority
P.O. Box 1081
Maseru 101
Lesotho

Tel: +266 4432 9798
Fax: +266 4432 9994
Email: revenue@lra.gov.ls
Website: www.lra.gov.ls

Serving You - Serving the Nation
Re Seboletsa Una - Re Seboletsa Sechaba

THAELE MAKHETHA
AFRICA ALLUMINIUM GLASS INDUSTRIES
(PTY) LTD
PRIVATE BAG A241
MASERU 100
MASERU
LESOTHO

TIN: 200017911-5
Reference: 4468081742



Norman Mapetla
Commissioner Client Services

Figure 10: VAT application Acceptance Letter TO BE



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

P.O.Box 1085
Maseru 109
Lesotho
Tel: +266 2231 3796
Fax: +266 2231 2051
www.lra.org.ls

Final Taxpayer Audit Report

Report Date:	2015-11-13	
TIN:	200019318-1	
Taxpayer Name:	CHINA GEO ENGINEERING CORPORATION LESOTHO (PTY)LTD	
Type of Audit:	VAT-REFUND-AUDIT	
Audit Start Date:	2015-11-04	
Audit End Date:	2015-11-13	
Audit Team:	MMOCHABA	Audit Team Leader
	ITHEKO00	Audit Manager
	MMOSHEBI	Audit Team Member
	REMPOPO0	Audit Lead
Objective/Background:	Refund verification	
Contact Person(s):	CHINA GEO ENGINEERING CORPORATION LESOTHO (PTY)LTD	+26622313724
Taxpayer physical address:	NEW EUROPA MASERU LESOTHO	
Business Type:	Limited company	

Figure 11: Final Audit Report



Physical Address:
Finance House
High Court Road
Maseru
Lesotho

Commissioner Domestic Taxes

Postal Address:
Lesotho Revenue Authority
P.O. Box 1023
Maseru
Lesotho

Tel: +266 2232 1911
Fax: +266 2232 1917
Email: revenue@lra.gov.les
Website: www.lra.gov.les

Serving You - Serving the Nation
Re Sebeleletsa Uena - Re Sebeleletsa Sechaba

TIN: 200032602-1
Reference: 5231264741



NCHEBENG CONSTRUCTION (PTY) LTD
P.O. BOX 28
THABA TSEKA 550
THABA TSEKA
LESOTHO

2 NOVEMBER 2020

PAYMENT AGREEMENT FORM

Tax Type	Period	Tax Due	Additional Tax	Total Amount Due
Value Added Tax	01-01-2017 - 31-01-2017	0.00	0.00	0.00
Value Added Tax	01-03-2017 - 31-03-2017	0.00	0.00	0.00
Total Tax Due:				M0.00
Less: Upfront payment (minimum 5%):				M4,563.19
Total Tax Due until the end of this contract:				M99,572.11

I/we hereby undertake to pay the outstanding tax liability reflected above together with any additional tax payable in periodic instalments of M7,917.41 per Month for a period of 12-09-2017 to 12-09-2018, with the first instalment of M7,917.41, being paid on or before 12-10-2017. Additional taxes, calculated over the period of the Payment Agreement, is included in the instalments.

I/we undertake to pay the instalments by cash or a bank guaranteed cheque at the Lesotho Revenue Authority's (LRA) offices situated at Finance House, Phase III Government Complex Maseru or by a bank transfer. All payments must be made using the following Payment Reference: 5231264741.

I/we understand that should I/we fail to pay the total debt in the manner as agreed herein, the LRA is entitled to without notice proceed to take any action as may be deemed necessary under the revenue laws to recover

Figure 12: Pay Plan Correspondences AS IS



Physical Address: Finance House, High Court Road, Maseru, Lesotho
Postal Address: Lesotho Revenue Authority, P.O. Box 1023, Maseru, Lesotho
Tel: +266 2232 1911
Fax: +266 2232 1917
Email: revenue@lra.gov.les
Website: www.lra.gov.les

Serving You - Serving the Nation
Re Sebeleletsa Uena - Re Sebeleletsa Sechaba

TIN: 200032602-1
Reference: 5231264741



NCHEBENG CONSTRUCTION (PTY) LTD
P.O. BOX 28
THABA TSEKA 550
THABA TSEKA
LESOTHO

22 OCTOBER 2020

PAYMENT AGREEMENT FORM

Tax Type	Period	Tax Due	Additional Tax	Total Amount Due
Value Added Tax	01-01-2017 - 31-01-2017	0.00	0.00	0.00
Value Added Tax	01-03-2017 - 31-03-2017	0.00	0.00	0.00
Total Tax Due:				M0.00
Less: Upfront payment (minimum 5%):				M4,563.19
Total Tax Due until the end of this contract:				M99,572.11

I/we hereby undertake to pay the outstanding tax liability reflected above together with any additional tax payable in periodic instalments of M7,917.41 per Month for a period of 12-09-2017 to 12-09-2018, with the first instalment of M7,917.41, being paid on or before 12-10-2017. Additional taxes, calculated over the period of the Payment Agreement, is included in the instalments.

I/we undertake to pay the instalments by cash or a bank guaranteed cheque at the Lesotho Revenue Authority's (LRA) offices situated at Finance House, Phase III Government Complex Maseru or by a bank transfer. All payments must be made using the following Payment Reference: 5231264741.

I/we understand that should I/we fail to pay the total debt in the manner as agreed herein, the LRA is entitled to without notice proceed to take any action as may be deemed necessary under the revenue laws to recover the outstanding tax liability.

I/we understand that no extension of time, relaxation of any of the provisions of this agreement, condonation of any breach, or any indulgence by the LRA shall be deemed as a waiver of any of its rights to recover the outstanding tax liability.

I/we understand that these calculations are based on specific assumptions regarding the payment dates of the instalments and could change during the Pay Plan period. This will be reflected in the amount to be paid in the final instalment.

Figure 13: The pay plan correspondence TO BE



Lesotho Revenue Authority
Account Statement

PO Box 1085 Tel: (+266) 22 313 796
Maseru Fax: (+266) 22 312 091
Lerotho

Name: ZAKHURA & SONS (PTY) LTD			Page 3 of 4	
Address: MAFETENO RESERVE, MAFETENO, LESOTHO			Statement Date: 2020-10-22	
TIN: 200012454-3				
Date	Transaction Description	Receipt Number	Amount	Balance
2016-04-16	Pay As You Earn - Failure to Pay		M1.18	M11,062.55
2016-04-20	Payment - Value Added Tax	2900710495	-M482.42	M10,580.13
2016-04-20	Value Added Tax - Assessment: 2016-03-01 to 2016-03-31 Filed 2016-04-21		M482.43	M11,062.56
2016-04-21	Value Added Tax - Failure to File		M1.06	M11,070.62
2016-04-21	Value Added Tax - Failure to Pay		M179.90	M11,250.52
2016-04-28	Customs - Declaration: 2016/C/31170		M179.40	M11,429.92
2016-04-29	Payment - Customs Declarations Payment	2900710016	-M179.40	M11,250.52
2016-05-04	Payment - Pay As You Earn	2900710400	M70.50	M11,321.02
2016-05-17	Pay As You Earn - Assessment: 2016-04-01 to 2016-04-30 Filed 2016-05-04		M70.50	M11,391.52
2016-05-18	Pay As You Earn - Failure to Pay		M2.30	M11,413.82
2016-05-19	Payment - Value Added Tax	2900710148	-M2,231.50	M9,182.32
2016-05-20	Value Added Tax - Assessment: 2016-04-01 to 2016-04-30 Filed 2016-05-19		M2,231.55	M11,413.87
2016-05-21	Value Added Tax - Failure to Pay		M180.33	M11,594.20
2016-05-26	Customs - Declaration: 2016/C/85496		M602.00	M12,196.20
2016-05-26	Customs - Declaration: 2016/C/85503		M602.36	M12,798.56
2016-05-26	Customs - Declaration: 2016/C/85531		M2,242.80	M15,041.36
2016-05-28	Payment - Customs Declarations Payment	2900710553	-M3,811.30	M11,229.06
2016-06-15	Pay As You Earn - Assessment: 2016-05-01 to 2016-05-31 Filed 2016-06-15		M70.42	M11,300.48

Figure 24: The Account Statement

