



# LESOTHO

## Government Gazette

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## LEGAL NOTICE NO. 23 OF 2021

**Tourism Levy Regulations, 2021**

In the exercise of the powers conferred on me by sections 18A and 18B of Tourism Act, 2002<sup>1</sup>, I,

**LEKHETHO RAKUOANE**

Minister responsible for tourism, make the following regulations -

**PART I - PRELIMINARY PROVISIONS****Citation and commencement**

1. These Regulations may be cited as the Tourism Levy Regulations, 2021 and shall come into operation on the date of publication in the Gazette.

**Interpretation**

2. (1) In these Regulations, unless the context otherwise requires -

“Act” means Tourism Act, 2002;

“Board” means the Board of Directors established under section 6 of the Act;

“Corporation” means Lesotho Tourism Development Corporation established under section 3 of the Act;

“front-liners” mean people who consistently interact directly with tourists including immigration officers, police officers and filling station attendants;

“person” includes a company and any other organization whether corporate or unincorporated;

“tourism enterprise” means an enterprise undertaken by a person for the purpose of promoting or facilitating tourism in Lesotho for financial reward;

“Tourism Levy” means the tourism levy provided for under section 18B of the Act;

“Tourism Levy Committee” Tourism Levy Committee established under regulation 3 to deal with the Tourism Levy and related matters; and

“Trust Fund” means Tourism Trust Fund established under section 18 A of the Act.

(2) All other words have the same meaning assigned in Act.

### **Administration and collection of tourism levy**

3. (1) The Corporation shall, acting under the guidance of Tourism Levy Committee, administer and collect tourism levy.

(2) The Tourism Levy Committee shall consist of -

- (a) Director of the Department of Tourism within the Ministry who shall be the Chairperson;
- (b) representative of Corporation nominated by the Corporation who shall be the Secretary;
- (c) representative of the Legal Office from the Ministry;
- (d) representative of the Lesotho Revenue Authority nominated by the Lesotho Revenue Authority;
- (e) representative of the Lesotho Council of Tourism nominated by the Lesotho Council of Tourism; and
- (f) business risk management specialist appointed through a transparent and competitive process.

(3) Tourism Levy shall be deposited into the Trust Fund.

### **Uses of Tourism Levy**

4. (1) Tourism Levy shall be used as follows -

- (a) 30% of the levy collected, per year, for the administration of the Corporation;
- (b) 50% of the levy collected, per year, for the development and maintenance of tourism products and tourism entities through -
  - (i) instalment of tourism specific signage;
  - (ii) capacity building of tourism enterprises;
  - (iii) marketing of tourism destination; and
  - (iv) training of front-liners;
- (c) 10% for policy, regulation and any other activity that is necessary for implementation of policy and regulation by the Ministry; and
- (d) 10% shall be retained for investment purposes.

(2) The Director of Tourism, a representative of the Corporation or representative of Lesotho Council of Tourism may apply to the Board for financial assistance from the Fund for the development of tourism.

(3) Tourism Levy Committee shall sit quarterly to carry out the following -

- (a) consider an application;
- (b) make a decision;
- (c) submit its decision to the Board;
- (d) communicate the decision to the applicant within fourteen days after the decision of the Board; and
- (e) make a report to the Board outlining the details of how it has worked for a particular quarter.

(4) Where the Tourism Levy Committee and the Board decide not to approve an application, the Committee shall provide applicant with reasons on which the decision is based.

(5) Where Tourism Levy Committee fails to communicate to the applicant within fourteen days after the decision of the Board, the Committee and the Board shall be considered to have approved an application.

### **Registration for tourism levy**

5. (1) A person operating a tourism enterprise shall apply, in accordance with Form A, set out in Schedule I, to be registered with Corporation for purposes of tourism levy collection and payment.

(2) Applicant shall use Form A as set out in Schedule I, to apply for registration.

(3) The Corporation shall, within seven days after receipt of an application and all the required documents, register an applicant and issue a certificate of registration, in accordance with Form B, as set out in Schedule I.

(4) Where a person fails to register for tourism levy, Tourism Levy Committee shall be mandated by the Regulations to estimate the amount of the Tourism Levy payable to the Corporation.

(5) A person who contravenes subregulation (1) or (4) commits an offence shall be liable, on conviction, to a fine not exceeding Ten Thousand Maloti or imprisonment for a period not exceeding six months or both.

### **Classification for payment of Tourism Levy**

6. Tourism levy shall be charged as follows -

- (a) tourism enterprise that provides accommodation service shall charge tourism levy for each night a tourist sleeps at such tourism enterprise;
- (b) a tourism enterprise that provides tourist attraction services shall charge tourism levy on every tourist who enters the tourist attraction point;

- (c) a travel agent or tour operator shall pay the levy from monthly revenue; and
- (d) an event manager shall charge the levy for every event.

### **Tourism Levy rates**

7. The tourism levy rates shall be charged as set out in Schedule II to these Regulations.

### **Filing of returns and payment of tourism levy**

8. (1) A person carrying on a tourism enterprise shall, on or before the tenth day of the following month -

- (a) prepare, in accordance with Form C, in Schedule I, and submit, to the Corporation, a return of a Tourism Levy for the preceding month, indicating -
  - (i) the amount of Tourism Levy payable for the preceding month; and
  - (ii) any other information that may be required by Corporation; and
- (b) pay, to Corporation, tourism levy payable for the preceding month.

(2) Submission of the return of Tourism Levy shall be effected through any of the following means -

- (a) electronically;
- (b) fax; or
- (c) hand delivery.

(3) Payment of Tourism Levy shall be effected through any of the following means -

- (a) bank deposit;
- (b) electronic transfer; or
- (c) any other mode prescribed by Corporation.

(4) A person who fails to pay Tourism Levy as prescribed by these regulations, commits an offence and is liable on conviction to an instant penalty of One Hundred Maloti per working day the levy remains unpaid or Three Thousand Maloti for each month the levy remains unpaid.

(5) A person who fails to comply with subregulation (1) or (4) commits an offence shall be liable, on conviction, to a fine not exceeding Ten Thousand Maloti or imprisonment for a period not exceeding six months or both.

### **Refund for overpayment of tourism levy**

9. (1) A person who has made an overpayment -
- (a) may, within ninety days from the date of paying tourism levy, apply, in accordance with form D, in Schedule I, for a refund of the excess amount paid; and
  - (b) shall submit, together with application for refund, any records, documents and other evidence which indicates that overpayment has been made.
- (2) The Corporation shall make a refund within sixty days of the receipt of an application for refund.

### **Register and books to be kept by the tourism enterprise**

10. (1) A person carrying on a tourism enterprise shall -
- (a) keep a register in his premises and shall enter or cause to be entered in the register the name and address of every guest and such other particulars as may be prescribed;
  - (b) enter or cause to be entered regularly in the register any

other information as may be prescribed; and

- (c) maintain or cause to be maintained a monthly record containing information necessary to determine the amount of levy collected by the tourism enterprise to be remitted to Corporation.

(2) A person who contravenes subregulation (1) or makes or permits to be made, in any register or book required by these regulations to be kept, an entry which he knows or has reason to believe to be false, commits an offence and is liable on conviction, to a fine not exceeding Ten Thousand Maloti or imprisonment for a period not exceeding six months or both.

### **Conduct of inspection**

11. (1) For purposes of ascertaining compliance with these regulations, any person authorised in writing by the Tourism Levy Committee, may, at any reasonable times during the business hours, enter without warrant any premises -

- (a) upon which any person carries on a tourism enterprise; or
- (b) in which he has reasonable grounds to believe that a person is carrying on a tourism enterprise.

(2) A person authorised to inspect may -

- (a) require the production of any record, book, account or other document kept on the premises relating, or appearing to relate to the business of a regulated tourism activity or service subject to tourism levy;
- (b) examine, make and take copies of any record, book, account or other document kept on the premises relating or appearing to relate to the business of a regulated tourism activity or service subject to Tourism Levy;
- (c) require any person who has knowledge pertaining to an inspection or investigation to provide information; or



- (d) remove or otherwise take possession of any record, book, account or other document which he has reasonable ground for suspecting to be, or to contain, evidence of the commission of an offence under the regulations.

(3) The person referred to in subregulation (1) -

- (a) shall possess an identity card issued by the Tourism Levy Committee and, upon entry into any premises to be inspected, produce the identity card to any person from whom information or other assistance is required;
- (b) treat as confidential and not reveal any trade secrets of business or personal information of guests which come to his knowledge in the course of executing his duties unless he is required to divulge such information -
  - (i) as part of ordinary work; or
  - (ii) by a court of law; and
- (c) not inspect a tourism enterprise in which he has a personal, pecuniary or other interest that may prejudicially affect objective consideration of the matter.

(4) A person exercising powers under the regulations shall not be liable for anything done by him in good faith for purposes of enforcing these regulations or otherwise acting in the course of duty.

(5) A person shall not -

- (a) in any way, obstruct or attempt to obstruct an authorized officer acting under this regulation; or
- (b) refuse to comply with any requirement made under this regulation.

(6) A person who contravenes subregulation (5) commits an offence and is liable on conviction, to a fine not exceeding Ten Thousand Maloti or im-

prisonment not exceeding six months or both.

### **Exemption from tourism levy**

12. Where a tourism enterprise notifies the Committee that it is bankrupt, as indicated by legal and business processes or for any reason not operational, the Committee shall exempt such enterprise from tourism levy.

**DATED: 18TH FEBRUARY, 2021**

**ADV. LEKHETHO RAKUOANE  
MINISTER OF TOURISM, ENVIRONMENT AND CULTURE**

### **NOTE**

1. Act No. 4 of 2002

**SCHEDULE I**

**FORM A**

**REGISTRATION FOR LEVY**

**Name of Applicant:**

**Postal Address:**

**Telephone:**

**Fax**

**E-mail:**

**Location of Business Premises (Physical Address):**

**Business Licence/Registration Number:**

**Date:**

**FORM B**

**CERTIFICATE OF REGISTRATION FOR TOURISM LEVY**

**This is to Certify That**

**is registered for Tourism Levy**

**Issue date:**        /        /

**Expiry date:**     /        /

**Signature of Chairperson TLC:**

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**FORM C1**  
**RETURN FOR LEVY**  
**ACCOMODATION ESTABLISHMENT**

**Establishment Name:****Type:****Month:****Year:****Filled By:****Contact Number:**

<b>SOURCE DESCRIPTION</b>	<b>LEXY FOR THE PERIOD ENDED</b>	<b>TOTAL LEVY COLLECTED</b>	<b>UNPAID BALANCE</b>
Name of Business	/ /	M	M
	No. of Rooms Occupied		Method of Payment
		Cash	Cheque    EFT

**Signature:****Date:**

**FORM C2**  
**RETURN FOR LEVY**  
**TOURIST ATTRACTION**

**Establishment Name:****Type:****Month:****Year:****Filled By:****Contact Number:**

<b>SOURCE DESCRIPTION</b>	<b>LEVY FOR THE PERIOD ENDED</b>		<b>TOTAL LEVY COLLECTED</b>	<b>UNPAID BALANCE</b>
Name of Attraction	/	/	M	M
	No. of Locals	No. of Non Locals	Method of Payment	
			Cash	Cheque    EFT

**Signature:****Date:**

**FROM C3**  
**RETURN FOR LEVY**  
**EVENTS**

**Establishment Name:****Type:****Month:****Year:****Filled By:****Contact Number:**

<b>SOURCE DESCRIPTION</b>	<b>LEVY FOR THE PERIOD ENDED</b>	<b>TOTAL LEVY COLLECTED</b>	<b>UNPAID BALANCE</b>
	/ /	M	M
	Name of Event	Category	
		A	
Leisure Events		B M	M
		C	
	No. of Tickets Sold	Method of Payment	
		Cash	Cheque EFT

**Signature:****Date:**

**FROM C4****RETURN FOR LEVY****TRAVEL AGENT**

<b>SOURCE DESCRIPTION</b>	<b>LEVY FOR THE PERIOD ENDED</b>	<b>TOTAL LEVY COLLECTED</b>	<b>UNPAID BALANCE</b>
Name of Travel Agent	/ /	M	M
	No. of Tickets Sold	Method of Payment	
		Cash	Cheque EFT

**Signature:****Date:**



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**FORM C5**  
**RETURN FOR LEVY**  
**TOUR OPERATOR**

**Establishment Name:**

**Type:**

**Month:**

**Year:**

**Filled By:**

**Contact Number:**

**SOURCE DESCRIPTION**

**LEVY FOR THE PERIOD  
ENDED**

Tour Operator

/ /

Method of Payment

Cash

Cheque

EFT

**Signature:**

**Date:**

**FORM D**

**RETURN FOR LEVY OVERPAYMENT**

**Name:**

**Id/Passport Number:**

**Company:**

**Date:**

**Type of Business:**

**Phone Number:**

<b>AMOUNT REQUESTED</b>	<b>METHOD OF PAYMENT</b>	<b>DETAILED REASON(S) WHY YOU ARE ASKING FOR REFUND</b>
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**SCHEDULE II**
**TOURISM LEVY RATES**

	Accommodation (per room per night)	Attraction per person	Border Ports	Events	Travel Agents	Tour Operator
<b>Room (5% of room rate)</b>	5%					
Local Adult (18 years and above)		M10.00				
Local Children (below 18 years)		M5.00				
International Adults (18 years and above)		M20.00				
International Children (below 18 years)		M10.00				
Leisure vehicles			M20.00			
Leisure Motorbike			M10.00			
Leisure Boat			M20.00			
Speed Boat			M20.00			
Tickets				M5.00		
Tickets					M10.00	
Annual						M1000.00

LEGAL NOTICE NO. 24 OF 2021

**Tourism Act (Amendment of Schedule) Notice, 2021**

Pursuant to section 12 2(A) of the Tourism Act, 2002<sup>1</sup>, I,

**LEKHETHO RAKUOANE**

Minister responsible for tourism, make the following notice -

**Citation and commencement**

1. This Notice may be cited as the Tourism Act (Amendment of Schedule) Notice, 2021 and shall come into operation on the date of publication in the Gazette.

**Amendment of Schedule**

2. Schedule to the Tourism Act is amended by inserting the following, after item 6 -

“7. Representatives nominated by the Lesotho Revenue Authority; and

8. Any other person appointed through a transparent and competitive process by the Board, on the basis of relevant expertise as may be required from time to time.”.

**DATED: 18TH FEBRUARY, 2021**

**ADV. LEKHETHO RAKUOANE  
MINISTER OF TOURISM, ENVIRONMENT AND CULTURE**

**NOTE**

1. Act No. 4 of 2002

## LEGAL NOTICE NO. 25 OF 2021

**Precious Stones (Prevention of Illicit and Theft of Diamonds)  
Regulations, 2021**

In exercise of the powers conferred on me by section 26(3), read with 32, 42(f) and 83 of the Precious Stones Act, 1970<sup>1</sup>, I,

**SERIALONG QOO**

Minister responsible for mining, make the following regulations -

**Citation and commencement**

1. These Regulations may be cited as the Precious Stones (Prevention of Illicit and Theft of Diamonds) Regulations, 2021 and shall come into operation on the date of publication in the Gazette.

**Prevention of Illicit and theft of diamonds**

2. (1) A person who is in possession of a diamond without a valid diamond dealer's licence and would otherwise be committing an offence under the Precious Stones Act, 1970 (referred to in this notice as the principal law) shall not be prosecuted, but shall be dealt with in accordance with section 26 of the principal law, from the coming into operation of this notice published in the Gazette until March, 2021.

(2) A person who wishes to declare a diamond shall submit an application to the Commissioner of Mines.

(3) The application shall be in the form set out in the Schedule.

**Repeal**

3. Precious Stones (Prevention of Illicit and Theft of Diamonds) Regulations, 2020<sup>2</sup> is repealed.

**DATED:**

**SERIALONG QOO  
MINISTER OF MINING**

**NOTE**

1. Act No. 24 of 1970
2. L.N. No. 100 of 2020

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**SCHEDULE**

**(Regulations 2(3))**

**LESOTHO GOVERNMENT**

**DIAMOND DECLARATION FORM**

1. Name in Full:

.....  
.....

2. Date and Place of Birth:

.....  
.....

3. National Identity Document Number:

.....

4. Permanent Address and Contact Details:

.....  
.....  
.....  
.....

5. Have you ever been convicted of illegal possession of diamonds?

..... If so, give full particular:

.....  
.....  
.....

6. Have you ever held any kind of a diamond licence in Lesotho or elsewhere? ..... If so, give full particulars:

.....  
.....  
.....

7. Name and Address of your Bank:

.....  
.....

Account Number: .....

8. Address and Contacts of Beneficiary:

.....  
.....

9. Particulars of diamond:

.....  
No. of Stones .....

Estimated Value if Known: .....

.....

I, the undersigned applicant, am aware that any statement I have made in this application which is false or incomplete will automatically let to refusal of my application and all my diamond parcels transferred to the State free of any consideration.

Lesotho M10 Stamp    Signature of Applicant: .....

Signed at ..... On this ..... day of ..... 20.....