



LESOTHO

Government Gazette

Vol. 60

Friday – 19th June, 2015

No. 40

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Published by the Authority of His Majesty the King

Price: M3.50

LEGAL NOTICE NO. 65 OF 2015

Income Tax (Specified Rate) Notice, 2015

Pursuant to section 192 of the Income Tax Act 1993¹ read with section 31(a) of the Lesotho Revenue Authority Act 2001², I,

THABO MICHAEL LETJAMA

Commissioner General of the Lesotho Revenue Authority, make the following notice:

Citation and commencement

1. This notice may be cited as the Income Tax (Specified Rate) Notice, 2015 and shall come into operation on the date of publication in the Gazette.

Specified rate

2. The specified rate for additional tax for -
- (a) failure to file a tax return,
 - (b) failure to pay tax on due date,
 - (c) under-estimation of tax payable, and
 - (d) failure to withhold tax or pay tax withheld,

is 22% per twelve months, compounded annually, apportionable per month, where a month includes part of the month.

Revocation

3. The Income Tax (Specified Rate) Notice 2004³ is revoked.

DATED:

THABO MICHAEL LETJAMA
COMMISSIONER GENERAL
LESOTHO REVENUE AUTHORITY

NOTE

1. Act No. 9 of 1993
2. Act No. 14 of 2001
3. L.N. No. 130 of 2004