



LESOTHO Government Gazette

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LEGAL NOTICE NO. 35 OF 2022

**Income Tax (Monetary Amounts) (Amendment)
Regulations, 2022**

In exercise of powers conferred on me by section 212(1) of the Income Tax Act, 1993¹, I,

THABO SOPHONEA

Minister responsible for finance make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Monetary Amounts) (Amendment) Regulations, 2022 and shall come into operation on the 1st April, 2022.

Personal Credit

2. Section 73 of the Income Tax Act, 1993 (herein referred to as the Principal Act) is amended by deleting the amount "M10,080.00" and substituting the amount "M10,560.00".

Amendment of Schedule

3. The second schedule to the Principal Act is amended by deleting the amount "M64, 200.00" and substituting the amount "M67, 440.00".

Repeal

4. The Income Tax (Amendment of Monetary Amounts) Regulations, 2020² is repealed.

DATED:

**THABO SOPHONEA
MINISTER OF FINANCE**

NOTE

1. Act No. 9 of 1993
2. L.N. No. 17 of 2020