



**LESOTHO**  
**Government Gazette**  
**EXTRAORDINARY**

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Vol. 63

Friday – 23rd March, 2018

No. 24

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**CONTENTS**

<b>No.</b>		<b>Page</b>
<b>LEGAL NOTICES</b>		
26	Income Tax (Amendment of Monetary Amounts)..... Regulations, 2018	286
27	Value Added Tax (Amendment) Regulations, 2018 .....	287

**Published by the Authority of His Majesty the King**  
Price: M3.50

## LEGAL NOTICE NO. 26 OF 2018

**Income Tax (Amendment of Monetary Amounts) Regulations, 2018**

In exercise of powers conferred on me by section 212(1)(c) of the Income Tax Act, 1993<sup>1</sup>, I,

**DR. MOEKETSI MAJORO**

Minister responsible for finance make the following regulations -

**Citation and commencement**

1. These Regulations shall be cited as the Income Tax (Amendment of Monetary Amounts) Regulations, 2018 and shall come into operation on the 1st April, 2018.

**Interpretation**

2. In these Regulations, "principal law" means the Income Tax Act, 1993.

**Personal Credit**

3. Section 73 of the principal law is amended by deleting the amount "M6,960.00" and the amount "M7,260.00" is substituted.

**Amendment of schedule**

4. The Second Schedule to the principal law is amended by deleting the amount "M58,680.00" and substituting the amount "M61,080.00".

**Repeal**

5. Income tax (Amendment of Monetary Amounts) Regulations, 2017 are repealed.

**DATED:**

**DR. MOEKETSI MAJORO  
MINISTER OF FINANCE**

**NOTE**

1. Act No. 9 of 1993
  2. L.N. No. 83 of 2017
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