



LESOTHO Government Gazette

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Income Tax (Amendment of Monetary Amounts) Regulations, 2024

Pursuant to section 212(1)(c) of the Income Tax Act, 1993¹, I,

RETSELISITSOE MATLANYANE

Minister responsible for finance and development planning, make the following Regulations -

Citation and commencement

1. These Regulations may be cited as the Income Tax (Amendment of Monetary Amounts) Regulations, 2024 and shall be deemed to have come into operation on the 1st April, 2024.

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 "M10,824.00" and substituting the amount "M11,040.00".

Amendment of schedule

4. The Second Schedule to the principal law is amended by deleting the amount "M69,120.00" and substituting the amount "M70,500.00".

Repeal

5. Income tax (Amendment of Monetary Amounts) Regulations, 2023² is repealed.

DATED:

**HON. DR. RETSELISITSOE MATLANYANE
MINISTER OF FINANCE AND DEVELOPMENT PLANNING**

NOTE

1. Act No. 9 of 1993
2. L.N. No. 32 of 2023