



# LESOTHO

## Government Gazette

Vol. 61

Friday – 15th April, 2016

No. 20

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Published by the Authority of His Majesty the King

Price: M6.50

## LEGAL NOTICE NO. 30 OF 2016

**Income Tax (Amendment of Monetary Amounts) Regulations, 2016**

Pursuant to section 212(c) of the Income Tax Act, 1993<sup>1</sup>, I,

**'MAMPHONO KHAKETLA**

Minister of Finance, make the following regulations -

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Amendment of Monetary Amounts) Regulations, 2016 and shall be deemed to have come into operation on 1st April, 2016

**Personal Credit**

2. Income Tax Act 1993 (in these regulations referred to as the "principal law") is amended in section 73 by deleting the amount "M6,466.00" and substituting the amount "M6,732.00".

**Amendment of Schedule**

3. The Second Schedule to the principal law is amended by deleting:
- (a) The amount "M32,330.00" and substituting the amount "M56,964.00" and
  - (b) The amount "M54,770.16" and substituting the amount "M56,964.00".

**Repeal**

4. The Income Tax (Amendment of Monetary Amounts) Regulations 2016<sup>2</sup> are repealed.

**DATED:**

**DR. 'MAMPHONO KHAKETLA  
MINISTER OF FINANCE**

**NOTE**

1. Act No. 9 of 1993
  2. L.N. No. 29 of 2016
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