



# LESOTHO Government Gazette

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## LEGAL NOTICE NO. 32 OF 2023

**Income Tax (Monetary Amounts) (Amendment) Regulations, 2023**

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

**RETŠELISITSOE 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 (Monetary Amounts) (Amendment) Regulations, 2023 and shall come into operation on the 1st April, 2023.

**Personal Credit**

2. Section 73 of the Income Tax Act, 1993 (herein referred to as the Principal Act) is amended by deleting the amount “M10,560.00” and substituting “M10,824.00”.

**Amendment of Schedule**

3. The Second Schedule to the Principal Act is amended by deleting the amount “M67,440.00” and substituting the amount “M69,120.00”.

**Repeal**

4. The Income Tax (Monetary Amounts) (Amendment) Regulations, 2022<sup>2</sup> is repealed

**DATED:**

**DR. RETŠELISITSOE MATLANYANE**  
**MINISTER OF FINANCE AND DEVELOPMENT PLANNING**

**NOTE**

1. Act No. 9 of 1993
2. L.N. No. 35 of 2022