



# LESOTHO Government Gazette

Vol. 67

Friday – 8th April, 2022

No. 23

## CONTENTS

No.		Page
<b>LEGAL NOTICES</b>		
34	Fuel and Services Control (Fuel Price) ..... Notice, 2022	271
35	Income Tax (Monetary Amounts) (Amendment) ..... Regulations, 2022	274
36	Appointment and Allocation of Portfolios to Ministers ..... Notice, 2022	275

## OTHER NOTICES

(See Supplement of the Gazette)

**Published by the Authority of His Majesty the King**

Price: M10.00

---

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, 1993<sup>1</sup>, 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, 2020<sup>2</sup> is repealed.

**DATED:**

**THABO SOPHONEA  
MINISTER OF FINANCE**

**NOTE**

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