



# LESOTHO Government Gazette

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## LEGAL NOTICE NO. 50 OF 2025

**Income Tax (Amendment of Monetary Amounts) Regulations, 2025**

Pursuant to 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 (Amendment of Monetary Amounts) Regulations, 2025 and shall come into operation on the 1st April, 2025.

**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 -
  - (a) deleting the amount "11,040.00"; and
  - (b) substituting the amount "11,640.00".

**Amendment of Schedule**

4. The second schedule to the Principal law is amended by -
  - (a) deleting the amount "70,500.00"; and
  - (b) substituting the amount "74,040.00".

**Repeal**

5. Income Tax (Amendment of Monetary Amounts) Regulations, 2024<sup>2</sup> is repealed.

**DATED:**

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

**NOTE**

1. Act No. 9 of 1993 as amended
  2. L.N. No. 25 of 2024
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NOTICE NO. 51 OF 2025