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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, 1993¹, 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 The Income Tax (Monetary Amounts) (Amendment) Regulations, 2022² is repealed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