ACT NO. 14 OF 2000

Income Tax (Amendment) Act 2000


Enacted by the Parliament of Lesotho.

Short title and commencement

1. This Act may be cited as the Income Tax (Amendment) Act, 2000 and shall be deemed to have come into operation on 1st April 1996.

Interpretation


Amendment of Fourth Schedule

3. The Fourth Schedule to the Principal Law is amended as follows:
   (a) by inserting a "full stop" after "40%";
   (b) by adding the following new paragraph:
       "Tax rate on persons undertaking commercial farming —
       The applicable rate is 15%".

NOTE