



# LESOTHO

# Government Gazette

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LEGAL NOTICE NO. 89 OF 2023

**Tobacco and Alcoholic Products Levy (Amendment of Schedule)  
Regulations, 2023**

Pursuant to sections 3 and 9 of the Tobacco and Alcoholic Products Levy Act, 2023<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 Tobacco and Alcoholic Products Levy (Amendment of Schedule) Regulations, 2023 and shall come into operation on the 1st October, 2023.

**Amendment of Schedule**

2. The Schedule to the Tobacco and Alcoholic Products Levy Act 2023 is amended by deleting “30%” and “15%” and substituting “15%” and 7.5%” respectively.

**DATED:**

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

**NOTE**

1. Act No. 1 of 2023