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LEGAL NOTICE NO. 24 OF 2026

Income Tax (Amendment of Monetary Amounts) Regulations, 2026

Pursuant to 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 (Amendment of Monetary Amounts) Regulations, 2026 and shall come into operation on the 1st April, 2026.

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 deleting the amount "M11,640.00"; and substituting the amount "M12,240.00".

Amendment of Schedule

4. The second schedule to the Principal Law is amended by deleting the amount "M74,040.00"; and substituting the amount "M77,760.00".

Repeal

5. Income Tax (Amendment of Monetary Amounts) Regulations, 2025² is repealed.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. 41 of 2025