



# LESOTHO Government Gazette

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## LEGAL NOTICE NO. 30 OF 2021

**Value Added Tax (Amendment) Regulations, 2021**

Pursuant to section 88(1) of the Value Added Tax Act, 2001<sup>1</sup>, I,

**THABO SOPHONEA**

Minister responsible for finance, make the following regulations -

**Citation and commencement**

1. These regulations may be cited as the Value Added Tax (Amendment) Regulations, 2021 and shall come into operation on the 1st April, 2021.

**Amendment of tax rates**

2. Regulation 6(1)(b) of the Value Added Tax Regulations, 2003<sup>2</sup>, is amended by deleting "9%" and substituting "10%".

**DATED: 5TH MARCH, 2021**

**THABO SOPHONEA**  
**MINISTER OF FINANCE**

**NOTE**

1. Act No. 9 of 2001
2. L.N. No. 95 of 2003 as amended