



Supplement No. 1 to Gazette No. 17 of 10th March, 2006

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Department of the Interior

Geological Survey

Washington, D. C.

UNITED STATES GOVERNMENT

LEGAL NOTICE NO. 24 OF 2006

**Income Tax (Amendment of Schedule)
Regulations, 2006**

In exercise of the powers conferred upon me by section 212 of the Income Tax Act 1993¹, I

THAHANE TIMOTHY THAHANE

Minister of Finance and Development Planning make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Amendment of Schedule) Regulations, 2006 and shall come into operation on the date of publication in the Gazette.

Schedule

2. The sixth schedule to the Income Tax Act 1993 is deleted and substituted with the following-

**“Sixth Schedule
(section 41)**

Declining Balance Depreciation Rates

Group	Assets included	Depreciation Rate
1.	Automobiles; Taxis; Light General Purpose Trucks; Tractors for use over-the road;	

	Special Tools and Devices.	25%
2.	Office Furniture, Fixtures, and Equipment; Computers and Peripheral Equipment and Data Handling Equipment. Buses; Heavy General Purpose Trucks; Trailers and Trailer Mounted Containers; Construction Equipment.	20%
3.	Any depreciable asset not included in another group.	10%
4.	Railroad Cars and Locomotives and Railroad Equipment; Vessels, Barges, Tugs, and similar Water Transportation Equipment; Industrial Building; Engines and Turbines; Public Utility Plant.	5%
5.	Mining	100%”

**THAHANE TIMOTHY THAHANE
MINISTER OF FINANCE AND DEVELOPMENT PLANNING**

NOTE

1. Act No. 9 of 1993 as amended by Act No. 2 of 1994

LEGAL NOTICE NO. 27 OF 2006

**Assignment of Responsibility for Government Business
Constitution - Section 89**

I, KING LETSIE III, pursuant to section 89 of the Constitution of Lesotho and acting in accordance with the advice of the Prime Minister, assign to the **HONOURABLE**

LEBOHANG NTS'INYI

being a Minister of Government of Lesotho, responsibility for the business of Government relating to **TRADE AND INDUSTRY, COOPERATIVES AND MARKETING** from 7th to 20th December, 2005 being the period of the absence of the **HONOURABLE MPHU MALIE** from Lesotho.

Dated: 7-12-2005

**LETSIE III
KING OF LESOTHO**

LEGAL NOTICE NO. 28 OF 2006

**Assignment of Responsibility for Government Business
Constitution - Section 89**

I, KING LETSIE III, pursuant to section 89 of the Constitution of Lesotho and acting in accordance with the advice of the Prime Minister, assign to the **HONOURABLE**

POPANE LEBESA

being a Minister of Government of Lesotho, responsibility for the business of

Government relating to **EMPLOYMENT AND LABOUR** from 13th to 20th January, 2006 being the period of the absence of the **HONOURABLE MPEO MAHASE - MOILOA** from Lesotho.

Dated: 13th January, 2006

**LETSIE III
KING OF LESOTHO**

LEGAL NOTICE NO. 29 OF 2006

**Assignment of Responsibility for Government Business
Constitution - Section 89**

I, **KING LETSIE III**, pursuant to section 89 of the Constitution of Lesotho and acting in accordance with the advice of the Prime Minister, assign to the **HONOURABLE**

DR. 'MAMPHONO KHAKETLA

being a Minister of Government of Lesotho, responsibility for the business of Government relating to **FINANCE AND DEVELOPMENT PLANNING** from 9th to 12th February, 2006 being the period of the absence of the **HONOURABLE DR. TIMOTHY THAHANE** from Lesotho.

Dated: 9th February, 2006

**LETSIE III
KING OF LESOTHO**



