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LEGAL NOTICE NO. 49 OF 2025

Toll-Gate (Amendment) Regulations, 2025

Pursuant to section 5 of the Toll-Gate Act, 1976¹, 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 Toll-Gate (Amendment) Regulations, 2025 and shall come into operation on the 1st day of April, 2025.

Toll-Gate charge

2. Regulation 3 of the Toll-Gate Regulations, 2001² is amended by deleting subregulation (1) and substituting the following subregulation:

“(1). A vehicle entering Lesotho shall not pass through a toll-gate unless its driver has paid a toll-gate charge of -

- (a) M70.00 for Lesotho registered motorcycles and light vehicles with no heavy axle designed or adopted for conveyance of people or freight;
- (b) M100.00 for foreign registered motorcycle and light vehicles with no heavy axle designed or adopted for conveyance of people or freight;
- (c) M120.00 for Lesotho registered medium heavy vehicles with heavy axle designed or adopted for conveyance of people or freight;
- (d) M165.00 for foreign registered medium heavy vehicles with heavy axle designed or adopted for conveyance of people or freight;

- (e) M175.00 for Lesotho registered large heavy vehicles with 3 axles designed or adopted for conveyance of people or freight;
- (f) M300.00 for foreign registered large heavy vehicles with 3 axles designed or adopted for conveyance of people or freight;
- (g) M420.00 for Lesotho registered extra-large heavy vehicles with 4 or more axles designed or adopted for conveyance of people or freight; and
- (h) M650.00 for foreign extra-large heavy vehicles with 4 or more axles designed or adopted for conveyance of people or freight.”.

Repeal

3. Toll-Gate (Amendment) Regulations, 2024³ are repealed.

DATED:

DR. RETŠELISITSOE MATLANYANE
MINISTER OF FINANCE AND DEVELOPMENT PLANNING

NOTE

1. Act No. 2 of 1976
2. L.N. No. 165 of 2001
3. L.N. No. 22 of 2024

LEGAL NOTICE NO. 50 OF 2025

Income Tax (Amendment of Monetary Amounts) Regulations, 2025

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, 2025 and shall come into operation on the 1st April, 2025.

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 -

- (a) deleting the amount “11,040.00”; and
- (b) substituting the amount “11,640.00”.

Amendment of Schedule

4. The second schedule to the Principal law is amended by -

- (a) deleting the amount “70,500.00”; and
- (b) substituting the amount “74,040.00”.

Repeal

5. Income Tax (Amendment of Monetary Amounts) Regulations, 2024² 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. 25 of 2024
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LEGAL NOTICE NO. 51 OF 2025

Explosives (Amendment) Regulations, 2025

Pursuant to section 3 of the Explosives Proclamation, 1958¹, I,

MOHLOMI MOLEKO

Minister responsible for natural resources, make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Explosives (Amendment) Regulations, 2025 and shall come into operation on the date of publication in the Gazette.

Amendment of regulation 15: Red flags

2. Regulation 15 of the Explosives Regulations, 1959², (hereafter referred to as the “Principal Regulations”) is deleted and substituted by the following:

“15 (1) A person who intends to use his vehicle to transport the explosives shall apply to the Commissioner of Police for the licensing of such a Vehicle to transport the explosives.

(2) The Commissioner of Police, on the recommendation of the Inspector of Explosives may, issue a license in accordance with Form L, allowing a locally registered vehicle referred to in subregulation (1), to transport the explosives on such terms and conditions as the Commissioner of Police and the Inspector of Explosives may consider

necessary.

- (3) There shall be affixed to every vehicle transporting explosives -
- (a) a red flag of at least eighteen inches square at each corner of the freight compartment so as to be clearly visible from the front and rear of such a vehicle;
 - (b) an orange square set danger warning diamond with one of its diagonals vertical, to the front of a vehicle as to be clearly visible from the front. A danger diamond shall be a square set with one of its diagonals vertical;
 - (c) three dangerous goods placards, which shall be affixed to each cargo containment area of a rigid vehicle semi-trailer or trailer, one at the rear and one on either side of the vehicle, so as to be clearly visible from the side.
 - (d) a yellow strobe light;
 - (e) a fire extinguisher; and
 - (f) no smoking, no open flame and no cell phone decals which shall be placed at the rear and on either side of the cargo containment area.
- (4) A cargo bed of a vehicle that is transporting the explosives shall be insulated with aluminum, rubber or wooden material and be locked.”

Amendment of regulation 23

3. Regulation 23 of the Principal Regulations is amended by -
- (a) deleting the words “authorized person” wherever it appears and substituting the word “magazine master”;

(b) inserting (1) before the word “every” in line one; and

(c) inserting subregulation (2) as follows:

“(2) The magazine master shall, in addition to the responsibilities imposed on him under subregulation (1) -

(a) receive and give the explosives from and to the blaster or other magazine masters;

(b) keep the magazine register up to date;

(c) transport the explosives;

(d) submit quarterly reports to the Inspector of Explosives; and

(e) comply with any other guidelines issued by the Inspector of Explosives.

(3) A person shall not operate as a magazine master, unless he has applied for and obtained a license issued in accordance with Form M, by the Commissioner of Police on the recommendation of the Inspector of Explosives.”

Amendment of regulation 66: Sale, purchase or acquisition

4. Regulation 66 of the Principal Regulations is amended in line one by inserting the word “sell” between the words “shall” and “purchase”.

Amendment of regulation 67: Permit to purchase, acquire and possess

5. Regulation 67 of the Principal Regulations is deleted and substituted with the following:

“67. (1) The Commissioner of Police may issue permits to a person who is authorised to have a storage under these regulations in accordance with -

(a) Form D for the purposes of purchasing, acquiring and possessing of explosives; or

(b) Form D1 attached to these regulations for the purposes of selling or dealing in explosives.

(2) A person shall not sell or deliver to any person any explosives unless they possess a permit referred to in subregulation (1).”

Insertion of a new regulation: selling and dealing in explosives

6. The Principal Regulations are amended by inserting a new regulation after regulation 67 as follows:

“Selling and dealing in explosives

67A. (1) A company shall not deal in explosive unless it is registered as such in Lesotho.

(2) A company which sells or deals in explosives shall ensure that at least 20 per cent of its shares is held by the citizens of Lesotho.

(3) A person who deals in explosives shall -

- (a) keep and maintain records of all purchases, imports and sales of explosives and accessories, including the dates and names of buyers;
- (b) keep the copies of the permits to purchase, acquire and possess explosives;
- (c) make available for inspection, all records referred to in paragraph (a) and (b) and information pertaining to his operations to the Inspector of Explosives;
- (d) submit monthly returns in a prescribed manner to the Inspector of Explosives;
- (e) store the explosives in a magazine licensed under these regulations;

- (f) supply the explosives only to a person who has a valid permit issued by the Commissioner of Police on the recommendation of the Inspector of Explosives;
- (g) sell, supply or deliver the explosives only to a company that has a valid blasting or a magazine master license holder; and
- (h) load the explosives only onto a vehicle licensed under these regulations.

(4) A person shall not sell the explosives that are expired, damaged, damp, exude liquid or defective or which a dealer has a reason to believe are defective or unsafe except with a written approval of the Inspector of Explosives.

(5) Where an explosive is found to be in a condition described in subregulation (4), the person shall, as soon as possible, report that fact to the Inspector of Explosives and such an explosive shall be disposed of in the manner directed by the Inspector of Explosives.”

Amendment of regulation 75: Blasting license

7. Regulation 75 of the Principal Regulations is amended -

- (a) in subregulation (1), line four, by inserting -
 - (i) “,” after the word “experienced”; and
 - (ii) the words “literate and skilled” between the words “experienced” and the words “in the use”;
- (b) in subregulation (2), line two by deleting “,” and the words “or illiterate” between the words “name” and impressed” and substituting the word “and”; and
- (c) inserting a new subregulation under subregulation (2) as follows:

“(3) a blasting license shall only be issued to Lesotho citizens unless there is a task that requires special skills that Lesotho citizens do not possess, in which case, the Inspector of Explosives shall be the one to make such a decision.”

Insertion of new regulation: Guidelines

8. The Principal Regulations are amended by inserting the following new regulation after regulation 121:

“Guidelines for application

121A. Any application made to the Commissioner of Police under these regulations shall consist of -

- (a) a covering letter addressed to the Commissioner of Police and copied to the Inspector of Explosives indicating the district and place of business operations of the magazines;
- (b) detailed drawings of the floor-plan, showing the cross-section, vertical section, all dimensions and state capacity of the magazine;
- (c) a copy of a valid trader’s license or company Identification document;
- (d) a certificate of Incorporation;
- (e) a company extract;
- (f) valid clearance; and
- (g) lease or Form C of the proposed area or any written permission to use the area.”

DATED:

**MOHLOMI MOLEKO
MINISTER OF NATURAL RESOURCES**

NOTE

1. Proclamation 41 of 1958
2. L.N. No. 22 of 1959

LESOTHO
THE EXPLOSIVES REGULATIONS
(Regulation 67) Form D1

LICENCE TO SELL AND SUPPLY EXPLOSIVES
(Not transferable)

Licence is hereby granted to
to sell and supply the following explosives;
.....
.....
.....
.....
.....
.....

Capacity of Magazine
Location
Date of expiry.....
Station
Date of issue

.....
Inspector of Explosives

Approved:

.....
Commissioner of Police

LESOTHO
EXPLOSIVES REGULATIONS
(Regulation 15) Form L

LICENCE TO TRANSPORT EXPLOSIVES
(Not transferable)

Company Name

Location

Purpose of use

Particulars of vehicle

Vehicle reg. No

Engine No

VIN No

Model

Colour

Capacity

Period of use

Fee Paid: M

Recommended by (signature)

Inspector of Explosives

Station

Date.....

.....
Commissioner of Police

LESOTHO
EXPLOSIVES REGULATIONS
(Regulation 23) Form M

MAGAZINE MASTER LICENCE
(Not transferable)

This is to certify that

of

the undersigned, is licensed to carry out magazine master operations in Lesotho.

Purpose of use

Place of use

Period of use

Signature of licensee

Any other means of identification

Fee Paid: M

Recommended by..... (signature)

Inspector of Explosives

Date of issue

.....
Commissioner of Police