

ACT

Supplement to the Sierra Leone Gazette Vol. CXX, No. 58  
dated 9th, November, 1989

Signed this 2nd day of November, 1989.

J. S. MOMOH  
President.



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1989

Sierra Leone

**The Income Tax (Amendment) Act, 1989**

Short title.

Cap. 273. Being an Act to amend the Income Tax Act

[1st April, 1989] Date of  
Commencement.

BE IT ENACTED by the President and Members of Parliament in this present Parliament assembled, as follows:—

1. This Act shall be deemed to have come into operation on the 1st day of April, 1989. Commencement.

Cap. 273.

Application.

Replacement  
of First  
Schedule to  
Cap. 273

2. The provisions of the Income Tax Act as hereby amended shall apply to Income Tax charged or chargeable for the year of assessment commencing on the 1st day of April, 1989 and each succeeding year of assessment.

3. The First Schedule to the principal Act is hereby repealed and replaced by the following New Schedule—

## FIRST SCHEDULE

Section 27(1)(a)

## PART I

(Rates of tax applicable to individuals in employment, resident in Sierra Leone)

<i>Chargeable Income</i>	<i>Rate of Tax Per- centum %</i>
The first Le6,000 of the yearly income ...	Nil
The next Le3,000 of the yearly income ...	10
The next Le5,000 of the yearly income ...	20
The next Le10,000 of the yearly income...	30
The next Le70,000 of the yearly income ...	40
Any excess over Le94,000 ...	45

## PART II

(Rates of tax applicable to individuals in employment, not resident in Sierra Leone)

<i>Chargeable Income</i>	<i>Rate of Tax Per centum %</i>
Up to but not exceeding Le5,000 ...	10
Up to but not exceeding 10,000 ...	15
Up to but not exceeding 25,000 ...	25

When chargeable income exceeds Le25,000 the tax to be levied and paid shall be tax on Le25,000 plus 40% of the excess of the chargeable income over Le25,000 but not exceeding Le48,000. Where chargeable income exceeds Le48,000 the tax to be levied and paid shall be on Le48,000 plus 50% of the excess of the chargeable income over Le48,000.

Passed in Parliament this *5th* day of *September*, in the year of our Lord one thousand nine hundred and eighty-nine.

C. B. FOFANA,  
*Acting Clerk of Parliament.*

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correctly printed copy of the said Bill.

C. B. FOFANA,  
*Acting Clerk of Parliament.*