

PUBLIC NOTICE No. 5 OF 1981

Published 16th January, 1981

THE FOREIGN TRAVEL (TICKET) TAX ACT, 1975
(No. 14 of 1975)

Short title.

THE FOREIGN TRAVEL (TICKET TAX) (RATE OF TAX) ORDER, 1981

In exercise of the powers conferred on him by subsection (1) of section 3 of the Foreign Travel (Ticket) Tax Act, 1975 the Minister hereby makes the following Order:—

Commencement.

1. This Order shall be deemed to have come into operation on the 1st day of January, 1981.

Rate of Foreign Travel Ticket Tax payable.

2. The rate of tax payable by every person liable to pay such tax under the provisions of subsection (1) of section 3 of the Foreign Travel (Ticket) Tax Act, 1975 shall be ten *per centum* of the normal price of the return ticket to Sierra Leone.

Revocation of P.N. 52 of 1975.

3. The Foreign Travel (Ticket Tax) (Rate of Tax) Order, 1975 is hereby revoked.

MADE this 2nd day of *January, 1981.*

Issued under my hand,

SAMA BANYA,
Minister of Finance.

EXPLANATORY NOTE

(This Note is not part of the Order but is intended to indicate its general purport)

The purpose of this Order is merely to provide for the rate of Foreign Travel (Ticket) Tax payable by every person liable to pay such tax with effect from 1st of January, 1981.