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THE INCOME TAX ACT
(Cap. 273)

THE INCOME TAX (STANDARD ASSESSMENT) (No. 2) ORDER, 1987 Short title.

In exercise of the powers conferred upon him by subsection (1) of Section 58A of the Income Tax Act, the Minister of Finance hereby makes the following Order:—

1. This Order shall come into operation as from the 1st day of April, 1987. Commence-
ment.

2. Each class or description of persons specified in the Schedule to this Order shall pay in respect of each year of assessment commencing from 1st day of April, 1987 the tax fixed by the Standard Assessment in respect of each such class or description of persons referred to in that Schedule which tax shall be deemed to be the minimum tax chargeable and payable by such class or description of persons in accordance with the provisions of paragraphs (b) and (c) of subsection (1) of section 58A of the Income Tax Act: Certain per-
sons to pay tax.

Provided that where—

(a) any person belonging to a class or description of persons specified in the Schedule to this Order is in receipt of income from any other source or from more than one such source as specified in any Order made by the Minister in accordance with the provisions of subsection (1) of Section 58A of the Income Tax Act, (Cap. 273) it shall be lawful for the Commissioner at the end of each year of assessment to:—

- (i) ascertain that person's total chargeable income for the year from all sources including the source specified in the relevant Schedule;
- (ii) calculate that person's total tax liability for that year by reference to his total chargeable income from all sources; and
- (iii) if he considers it necessary make an assessment accordingly for that year on that person.

- (b) an assessment has not in fact been made the amount of the tax fixed by the Standard Assessment under the provisions of paragraph (b) of subsection (1) of section 58A of the Income Tax Act shall be deemed to be the tax resulting from an assessment made in accordance with the provisions of section 58 of the said Act.

Date of payment of tax.

3. Except as provided in the Income Tax (Standard Assessment) (Amendment) Order, 1987 the tax fixed by the Standard Assessment for the first year of assessment under paragraph 2 of this Order shall be due and payable on or before the 21st day of April, 1987 and for each subsequent year of assessment within twenty-one days of the commencement of each year of assessment:

Provided that on the written request of any person belonging to a class or description of persons specified in the Schedule to this Order the Commissioner may approve the payment of the tax of the Standard Assessment in regular appropriate intervals as he may determine.

Tax payable to Accountant-General.

4. Payment of the tax under this Order shall be made to the Accountant-General on behalf of the Commissioner of Income Tax or to such other person as may from time to time be duly authorised on the said Commissioner's behalf to the credit of the general revenue of Sierra Leone.

Revocation of P.N. No. 14 of 1973.

5. The Standard Assessment (No. 2) Order, 1973 (P.N. No. 14 of 1973) is hereby revoked.

SCHEDULE

| | | <i>Minimum Tax payable by the Standard Assessment for each year of Assessment in the Western Area</i> | <i>Minimum Tax Payable by the Standard Assessment for each year of Assessment in the Provinces</i> |
|-------------|--|---|--|
| <i>Item</i> | <i>Class or Description of Persons</i> | <i>Tax</i> | <i>Tax</i> |
| 1. | Goldsmith | 600 | 108 |
| 2. | Goldsmiths in Makeni, Makalie, Masingbi and Kono | ... | 600 |
| 3. | Blacksmiths and Tinsmiths and persons in allied trades | 270 | 63 |
| 4. | Money Lenders | 1,050 | 180 |
| 5. | Auctioners | 1,875 | 270 |
| 6. | Wine and Beer Sellers | 270 | 63 |
| 7. | Surveys (Self employed) | 1,155 | 248 |
| 8. | Druggists and Midwives (Self employed) | 1,155 | 248 |
| 9. | Owners of Furniture and upholstery workshop | 1,875 | 270 |
| 10. | Motor Mechanics and Fitters | 1,875 | 270 |
| 11. | Tailors | 600 | 108 |
| 12. | Seamstresses | 270 | 63 |
| 13. | Shoemakers and repairs | 270 | 63 |
| 14. | Hair Dressers | 600 | 108 |
| 15. | Barber | 270 | 63 |
| 16. | Butchers | 600 | 108 |
| 17. | Cattle Dealers | 1,050 | 180 |
| 18. | Electrician (Self employed)... .. | 600 | 108 |
| 19. | Radio Mechanics (Self employed)... .. | 270 | 63 |
| 20. | Booksellers | 600 | 108 |
| 21. | Watch Repairs | 270 | 63 |
| 22. | Hawkers in general | 108 | 30 |
| 23. | Second Hand Clothes Dealers | 1,050 | 180 |
| 24. | Second Hand Parts Dealers... .. | 600 | 108 |
| 25. | Cafe/Cookery Shops... .. | 270 | 63 |
| 26. | Petrol filling station operation | 1,875 | 270 |
| 27. | Mill Operators | 270 | 63 |

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|-------------|--|---|--|
| <i>Item</i> | <i>Class or Description of Persons</i> | <i>Tax</i> | <i>Tax</i> |
| 28. | Taxi Operators | 1,050 | 180 |
| 29. | Lorry/Tipper Operators (Carrying passengers/plying for hire/ rewards) | 2,100 | 525 |
| 30. | Omnibus or Mini Bus Operators (Carrying passengers and plying for hire/rewards) | 1,875 | 270 |
| 31. | Beer, Stout or Cigarette Distributors | 1,050 | 180 |
| 32. | Rice Dealers | 1,875 | 270 |
| 33. | Fishing Boat Operators | 600 | 108 |
| 34. | Diamond/Gold Miners | ... | 1,000 |

per licence issued

DATED this 9th day of March, 1987.

S. H. KANU,
Minister of Finance.