

Assented to in Her Majesty's name this 13th day of May, 1964.

H. L. BOSTON,
Governor-General.

LS

No. 4



1964

Sierra Leone

An Act to Amend the Income Tax Act

[1st April, 1964.]

Cap. 273.
Date of commencement.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Representatives in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Income Tax (Amendment) Act, 1964, and shall come into force on the first day of April, 1964, and the Income Tax Act (hereinafter called the principal Act) as hereby amended shall apply to income tax charged or chargeable for the year of assessment commencing on the first

Short title, commencement and application.

day of April, 1964, and each succeeding year of assessment but income tax for the year of assessment 1963/64 or any previous year of assessment shall unless otherwise expressly provided continue to be governed by the provisions applicable thereto immediately before the commencement of this Act.

Amendment
of section 2
of Cap. 273.

2. Section 2 of the principal Act is hereby amended as follows—

(a) by substituting for the definition “person” the following new definition—

““person” includes a company, partnership or any body of persons;”;

(b) by the insertion in their appropriate alphabetical place of the following new definitions—

““basis period” except where otherwise specifically defined means, in relation to any year of assessment, the period by reference to the profits of which any person’s assessable income is to be finally computed under section 20;

“permanent establishment” means a branch, management, or other fixed place of business, but does not include an agency unless the agent has, and habitually exercise, a general authority to negotiate and conclude contracts on behalf of a person not resident in Sierra Leone or has a stock of merchandise from which he regularly fulfils orders on behalf of such person.

A person not resident in Sierra Leone shall not be deemed to have a permanent establishment in Sierra Leone merely because it carries on business dealings in Sierra Leone through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such.

The fact that a person resident outside Sierra Leone maintains inside Sierra Leone a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of such person.

The fact that a company which is resident outside Sierra Leone has a subsidiary company which is resident in Sierra Leone or which is engaged in trade or business in Sierra Leone (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

“turnover” means the total gross receipts in money or money’s worth of any trade, business, profession or vocation during the basis period of any year of assessment including cash and credit sales, investment income and any commissions or fees received or receivable for services or otherwise; and any goods requiring to be valued for the purpose of assessing the turnover shall be valued at their market value at the place in Sierra Leone where they are received by the tax-payer for the purposes of his trade, business, profession or vocation without any deductions whatsoever or on any other basis which to the Commissioner may appear reasonable:

Provided that sums which in the opinion of the Commissioner are deposited with a solicitor, banker or other agent on trust for safe keeping or to meet disbursements or expenses incurred with third parties on behalf of the owner of such sums shall not be deemed to be part of the gross receipts of any trade, business, profession or vocation;”.

3. Section 8 of the principal Act is hereby amended—

Amendment
of section 8
of Cap. 273.

(a) by repealing and replacing subsection (1) thereof by the following new subsections—

“(1) Where a person not resident in Sierra Leone carries on through a permanent establishment in Sierra Leone any trade or business part of the operations of which are or may be carried on outside Sierra Leone the Commissioner may at his discretion assess and charge such permanent establishment (irrespective of the fact that it may be constituted as a legally distinct company or body corporate) either—

- (a) on the profits or gains actually arising from its trade or business in Sierra Leone, or
- (b) on a percentage to be determined by the Commissioner not exceeding two *per centum* of the turnover of its trade or business in Sierra Leone without regard to any actual profits, gains or losses, or
- (c) where such permanent establishment appears to the Commissioner to be part of a group, on that proportion of the total consolidated profits or gains of the whole group which corresponds to the proportion which the turnover of such establishment in Sierra Leone bears to the total consolidated turnover of the whole group:

Provided that the Commissioner may in determining the proportion of profits attributable to such permanent establishment increase or decrease the same to take account of any considerations which may appear to him to be relevant in the circumstances.

(2) In any case where it appears to the Commissioner that a resident person doing trade or business in Sierra Leone is part of a group, tax may be assessed and charged under the provisions of paragraph (c) of subsection (1) as if such person was a permanent establishment of a non-resident person.

(3) For the purposes of this section "group" means a group of persons whose commercial, economic, or financial interests are so closely associated that it appears to the Commissioner likely that the member or members of the group operating in Sierra Leone, may, with a view to conferring some benefit on other members of the group or on the group as a whole, be so arranging its or their affairs as to make a lower profit in Sierra Leone than it or they would make if it or they were totally independent of the group.";

(b) by renumbering subsections (2) to (6) thereof as subsections (4) to (8) respectively.

Amendment
of section 9
of Cap. 273.

4. Paragraph (b) of subsection (1) of section 9 of the principal Act is hereby repealed and replaced by the following paragraph—

"(b) emoluments payable to the accredited Ambassadors, High Commissioners or other heads of missions of foreign and commonwealth states resident in Sierra Leone and to members of the official staff of any such mission:

Provided that in each case the person in question produces a certificate from the head of the mission certifying that that person is ordinarily resident outside Sierra Leone and is resident in Sierra Leone solely for the purpose of the performance of his duties as a member of such official staff;"

Amendment
of section 22
of Cap. 273.

5. (1) Subsection (2) of section 22 of the principal Act is hereby amended by—

(a) the substitution in the first and second lines of paragraph (a) thereof for the words "during the year of assessment" of the words "during the basis period relating to the year of assessment mentioned in subsection (1)";

- (b) by the substitution in the second and third lines of paragraph (b) thereof for the words "during any year preceding the year of assessment" of the words "during the basis periods relating to any of the six years of assessment immediately preceding the said year of assessment".

(2) The provisions of subsection (2) of section 22 of the principal Act as amended by this section shall apply to tax chargeable for the year of assessment commencing on the first day of April, 1964, and all subsequent years of assessment irrespective of the fact that claims for losses deductible under the terms of that subsection prior to such amendment had already been submitted to the Commissioner before the commencement of this Act.

6. Section 23 of the principal Act is hereby amended—

Amendment
of section 23
of Cap. 273.

- (a) by the substitution of a colon for the fullstop at the end thereof and by the addition immediately thereafter of the following new proviso—

"Provided that in the case of a person engaged in any trade, business, profession or vocation the chargeable income which such person is deemed to derive from such trade, business, profession or vocation shall, irrespective of the actual profit or loss, in no case be less than two *per centum* of the turnover of such trade, business, profession or vocation.";

- (b) by renumbering the existing section as subsection (1) of section 23 and by the addition immediately thereafter of the following new subsections—

"(2) The proviso to subsection (1) shall not apply to newly established companies so long as they are entitled to relief from tax under the provisions of section 29.

(3) Nothing in this section shall operate to extinguish the right to tax exemptions or privileges (including privileges in regard to the method of assessment of chargeable income) to which certain specific companies are entitled by virtue of any enactment or specific agreement entered into by the Government unless such enactment has been repealed or such agreement has expired."

7. Section 50 of the principal Act is hereby amended—

Amendment
of section 50
of Cap. 273.

- (a) by the repeal and replacement of subsection (2) thereof by the following new subsection—

"(2) Every person chargeable with tax for any year of assessment (other than an individual whose sole source of chargeable income arises from employment or a person who has already been assessed for that year) who has not been required

within three months after the commencement of such year of assessment to make a return of his income for that year as provided in subsection (1) shall within fourteen days after the expiration of that period give notice to the Commissioner that he is so chargeable:

Provided that any individual who arrives in Sierra Leone during any year of assessment shall give notice within one month of his arrival.”;

(b) by the addition at the end thereof of the following new subsection—

“(3) Every person liable to tax under section 23 shall submit to the Commissioner a statement of the turnover of his trade, business, profession or vocation verified by a statutory declaration by the taxpayer or some other person duly authorised by him in that behalf.”.

8. (1) Section 67 of the principal Act is hereby repealed and replaced by the following new section—

“Procedure in cases where objection or appeal is pending. 67. (1) Immediately upon notice of objection being given in accordance with the provisions of subsection (2) of section 62 the taxpayer shall become liable to pay one-half of the amount fixed by the disputed assessment.

(2) In the case of an objection which has not been followed by an appeal the remaining one-half of the said amount or any such amount as may be due under an amended assessment shall become payable three months after the date of the notice of objection, unless the taxpayer shall, before the expiration of that period, have furnished the Commissioner with all the documents or other evidence called for by him in connection with the objection:

Provided that in special circumstances the Commissioner may refrain from enforcing payment of the said remaining one-half or any other such amount as aforesaid if he is satisfied that the taxpayer has through no fault of his own been unable to supply all or any of such documents or evidence within that period.

(3) The Commissioner shall determine the amounts payable under subsections (1) and (2) and cause notice thereof to be sent by registered post to the taxpayer at his last known address and payment of the amount due shall become enforceable under the provisions of subsection (2) of section 72 seven days after the posting of any such notice.”.

(2) Section 67 of the principal Act as replaced by subsection (1) of this section shall apply to cases in which notice of objection was given prior to the commencement of this Act with the modification that the taxpayer shall become liable to pay one-half of the disputed assessment on the commencement of this Act and the remaining one-half, subject to the proviso to subsection (2) of the said section 67, at the expiration of three months after the commencement of this Act.”

9. Section 72 of the principal Act is hereby amended—
 (a) by the repeal and replacement of the marginal note thereto and subsections (1), (2) and (3) thereof by the following new marginal note and subsections—

Amendment
of section 72
of Cap. 273.

“Enforcement by
Commissioner.

Fourth
Schedule.

72. (1) Thirty days after the date upon which notice of assessment has been served or posted in accordance with the provisions of subsection (1) of section 62 the Commissioner or a public officer authorised by him in writing in that behalf may issue a warrant in the Form set out in the Fourth Schedule under his hand to the Sheriff, the Under-Sheriff or any Deputy-Sheriff requiring him to levy the amount of any such assessment together with the amount of any penalties payable under the terms of this Act on the lands, goods and chattels of the taxpayer and the aforesaid persons are hereby empowered and required to execute the said warrant and make a return there-to to a Magistrate’s Court within thirty days after the date thereof in all respects as if the said warrant were a writ of *feri facias* issued out of a Magistrate’s Court:

Provided that the goods so seized shall neither be removed from the premises of the taxpayer nor sold for a period of ten days.

(2) Where the Commissioner has served a notice under subsection (3) of section 67 specifying the amount payable by the taxpayer under the provisions of that section he or any public officer authorised by him as aforesaid may, seven days after the posting of such notice, in like manner issue a warrant for the levying of that amount and such warrant shall be executed in all respects in the same manner as a warrant issued under subsection (1).

(3) Within the period of ten days referred to in the proviso to subsection (1) the taxpayer may by summons make an application to a Magistrate who may grant a stay of execution for such time and on such conditions as may appear to him to be reasonable if he is satisfied that the taxpayer—

- (a) has through no fault of his own failed to appeal within the time allowed, and

(b) has applied to the Court to extend the time for appealing and that that application has not been rejected, and

(c) has served a notice in writing of the date of hearing of the summons on the Commissioner.

(4) A summons taken out under the provisions of subsection 3 of this section shall be heard by a Magistrate within seven days of the application.”.

(b) by renumbering the existing subsections (4) and (5) thereof as subsections (5) and (6) respectively.

10. The First Schedule to the principal Act (as replaced by the Income Tax (Amendment) Act, 1963) is hereby repealed and replaced by the following new Schedule—

Replace-
ment of
First
Schedule to
Cap. 273.

“FIRST SCHEDULE
(SECTION 27 (1))

Chargeable Income				Tax		
£				£	s.	d.
201 -	225	..	..	3	0	0
226 -	250	..	..	3	12	0
251 -	275	..	..	4	4	0
276 -	300	..	..	4	10	0
301 -	325	..	..	5	2	0
326 -	350	..	..	5	8	0
351 -	375	..	..	6	0	0
376 -	400	..	..	6	12	0
401 -	425	..	..	7	4	0
426 -	450	..	..	7	10	0
451 -	475	..	..	8	2	0
476 -	500	..	..	8	8	0
501 -	525	..	..	9	12	0
526 -	550	..	..	10	10	0
551 -	575	..	..	11	8	0
576 -	600	..	..	12	12	0
601 -	625	..	..	13	10	0
626 -	650	..	..	14	8	0
651 -	675	..	..	15	12	0
676 -	700	..	..	16	10	0
701 -	725	..	..	17	8	0
726 -	750	..	..	18	12	0
751 -	775	..	..	19	10	0
776 -	800	..	..	20	8	0
801 -	825	..	..	21	12	0
826 -	850	..	..	22	10	0
851 -	875	..	..	23	8	0
876 -	900	..	..	24	12	0
901 -	925	..	..	25	10	0
926 -	950	..	..	26	8	0
951 -	975	..	..	27	12	0
976 -	1,000	..	..	28	10	0
1,001 -	1,010	..	..	29	8	0
1,011 -	1,020	..	..	30	0	0
1,021 -	1,030	..	..	30	12	0
1,031 -	1,040	..	..	31	10	0

<i>Chargeable Income</i>					<i>Tax</i>		
£					£	s.	d.
1,041 - 1,050	..	..	..	..	32	8	0
1,051 - 1,060	..	..	..	..	33	0	0
1,061 - 1,070	..	..	..	..	33	12	0
1,071 - 1,080	..	..	..	..	34	10	0
1,081 - 1,090	..	..	..	..	35	8	0
1,091 - 1,100	..	..	..	..	36	0	0
1,101 - 1,110	..	..	..	..	36	12	0
1,111 - 1,120	..	..	..	..	37	10	0
1,121 - 1,130	..	..	..	..	38	8	0
1,131 - 1,140	..	..	..	..	39	0	0
1,141 - 1,150	..	..	..	..	39	12	0
1,151 - 1,160	..	..	..	..	40	10	0
1,161 - 1,170	..	..	..	..	41	8	0
1,171 - 1,180	..	..	..	..	42	0	0
1,181 - 1,190	..	..	..	..	42	12	0
1,191 - 1,200	..	..	..	..	43	10	0
1,201 - 1,210	..	..	..	..	44	8	0
1,211 - 1,220	..	..	..	..	45	0	0
1,221 - 1,230	..	..	..	..	45	12	0
1,231 - 1,240	..	..	..	..	46	10	0
1,241 - 1,250	..	..	..	..	47	8	0
1,251 - 1,260	..	..	..	..	48	0	0
1,261 - 1,270	..	..	..	..	48	12	0
1,271 - 1,280	..	..	..	..	49	10	0
1,281 - 1,290	..	..	..	..	50	8	0
1,291 - 1,300	..	..	..	..	51	0	0
1,301 - 1,310	..	..	..	..	51	12	0
1,311 - 1,320	..	..	..	..	52	10	0
1,321 - 1,330	..	..	..	..	53	8	0
1,331 - 1,340	..	..	..	..	54	0	0
1,341 - 1,350	..	..	..	..	54	12	0
1,351 - 1,360	..	..	..	..	55	10	0
1,361 - 1,370	..	..	..	..	56	8	0
1,371 - 1,380	..	..	..	..	57	0	0
1,381 - 1,390	..	..	..	..	57	12	0
1,391 - 1,400	..	..	..	..	58	10	0
1,401 - 1,410	..	..	..	..	59	8	0
1,411 - 1,420	..	..	..	..	60	0	0
1,421 - 1,430	..	..	..	..	60	12	0
1,431 - 1,440	..	..	..	..	61	10	0
1,441 - 1,450	..	..	..	..	62	8	0
1,451 - 1,460	..	..	..	..	63	0	0
1,461 - 1,470	..	..	..	..	63	12	0
1,471 - 1,480	..	..	..	..	64	10	0
1,481 - 1,490	..	..	..	..	65	8	0
1,491 - 1,500	..	..	..	..	66	0	0
1,501 - 1,510	..	..	..	..	67	4	0
1,511 - 1,520	..	..	..	..	68	8	0
1,521 - 1,530	..	..	..	..	69	12	0

Chargeable Income		Tax		
£		£	s.	d.
1,531 - 1,540	.. .. .	70	16	0
1,541 - 1,550	.. .. .	72	0	0
1,551 - 1,560	.. .. .	73	10	0
1,561 - 1,570	.. .. .	75	0	0
1,571 - 1,580	.. .. .	76	4	0
1,581 - 1,590	.. .. .	77	8	0
1,591 - 1,600	.. .. .	78	12	0
1,601 - 1,610	.. .. .	79	16	0
1,611 - 1,620	.. .. .	81	0	0
1,621 - 1,630	.. .. .	82	4	0
1,631 - 1,640	.. .. .	83	8	0
1,641 - 1,650	.. .. .	84	12	0
1,651 - 1,660	.. .. .	85	16	0
1,661 - 1,670	.. .. .	87	0	0
1,671 - 1,680	.. .. .	88	10	0
1,681 - 1,690	.. .. .	90	0	0
1,691 - 1,700	.. .. .	91	4	0
1,701 - 1,710	.. .. .	92	8	0
1,711 - 1,720	.. .. .	93	12	0
1,721 - 1,730	.. .. .	94	16	0
1,731 - 1,740	.. .. .	96	0	0
1,741 - 1,750	.. .. .	97	16	0
1,751 - 1,760	.. .. .	99	12	0
1,761 - 1,770	.. .. .	101	8	0
1,771 - 1,780	.. .. .	103	4	0
1,781 - 1,790	.. .. .	105	0	0
1,791 - 1,800	.. .. .	106	10	0
1,801 - 1,810	.. .. .	108	0	0
1,811 - 1,820	.. .. .	109	16	0
1,821 - 1,830	.. .. .	111	12	0
1,831 - 1,840	.. .. .	113	8	0
1,841 - 1,850	.. .. .	115	4	0
1,851 - 1,860	.. .. .	117	0	0
1,861 - 1,870	.. .. .	118	16	0
1,871 - 1,880	.. .. .	120	12	0
1,881 - 1,890	.. .. .	122	8	0
1,891 - 1,900	.. .. .	124	4	0
1,901 - 1,910	.. .. .	126	0	0
1,911 - 1,920	.. .. .	127	10	0
1,921 - 1,930	.. .. .	129	0	0
1,931 - 1,940	.. .. .	130	16	0
1,941 - 1,950	.. .. .	132	12	0
1,951 - 1,960	.. .. .	134	8	0
1,961 - 1,970	.. .. .	136	4	0
1,971 - 1,980	.. .. .	138	0	0
1,981 - 1,990	.. .. .	139	16	0
1,991 - 2,000	.. .. .	141	12	0
2,001 - 2,010	.. .. .	144	0	0
2,011 - 2,020	.. .. .	145	16	0
2,021 - 2,030	.. .. .	148	4	0
2,031 - 2,040	.. .. .	150	12	0

Chargeable Income		Tax		
£		£	s.	d.
2,041 - 2,050	.. .. .	153	0	0
2,051 - 2,060	.. .. .	154	16	0
2,061 - 2,070	.. .. .	157	4	0
2,071 - 2,080	.. .. .	159	12	0
2,081 - 2,090	.. .. .	162	0	0
2,091 - 2,100	.. .. .	163	16	0
2,101 - 2,110	.. .. .	166	4	0
2,111 - 2,120	.. .. .	168	12	0
2,121 - 2,130	.. .. .	171	0	0
2,131 - 2,140	.. .. .	172	16	0
2,141 - 2,150	.. .. .	175	4	0
2,151 - 2,160	.. .. .	177	12	0
2,161 - 2,170	.. .. .	180	0	0
2,171 - 2,180	.. .. .	181	16	0
2,181 - 2,190	.. .. .	184	4	0
2,191 - 2,200	.. .. .	186	12	0
2,201 - 2,210	.. .. .	189	0	0
2,211 - 2,220	.. .. .	191	8	0
2,221 - 2,230	.. .. .	194	8	0
2,231 - 2,240	.. .. .	196	16	0
2,241 - 2,250	.. .. .	199	16	0
2,251 - 2,260	.. .. .	202	10	0
2,261 - 2,270	.. .. .	205	4	0
2,271 - 2,280	.. .. .	208	4	0
2,281 - 2,290	.. .. .	210	12	0
2,291 - 2,300	.. .. .	213	12	0
2,301 - 2,310	.. .. .	216	0	0
2,311 - 2,320	.. .. .	219	0	0
2,321 - 2,330	.. .. .	222	0	0
2,331 - 2,340	.. .. .	224	8	0
2,341 - 2,350	.. .. .	227	8	0
2,351 - 2,360	.. .. .	229	16	0
2,361 - 2,370	.. .. .	232	16	0
2,371 - 2,380	.. .. .	235	10	0
2,381 - 2,390	.. .. .	238	4	0
2,391 - 2,400	.. .. .	241	4	0
2,401 - 2,410	.. .. .	243	12	0
2,411 - 2,420	.. .. .	246	12	0
2,421 - 2,430	.. .. .	249	0	0
2,431 - 2,440	.. .. .	252	0	0
2,441 - 2,450	.. .. .	255	0	0
2,451 - 2,460	.. .. .	258	0	0
2,461 - 2,470	.. .. .	261	12	0
2,471 - 2,480	.. .. .	265	4	0
2,481 - 2,490	.. .. .	268	16	0
2,491 - 2,500	.. .. .	272	8	0
2,501 - 2,510	.. .. .	276	0	0
2,511 - 2,520	.. .. .	279	0	0
2,521 - 2,530	.. .. .	282	12	0
2,531 - 2,540	.. .. .	286	4	0
2,541 - 2,550	.. .. .	289	16	0
2,551 - 2,560	.. .. .	293	8	0
2,561 - 2,570	.. .. .	297	0	0

<i>Chargeable Income</i>				<i>Tax</i>		
				£	s.	d.
2,571 - 2,580	..	..	..	300	0	0
2,581 - 2,590	..	..	..	303	12	0
2,591 - 2,600	..	..	..	307	4	0
2,601 - 2,610	..	..	..	310	16	0
2,611 - 2,620	..	..	..	314	8	0
2,621 - 2,630	..	..	..	318	0	0
2,631 - 2,640	..	..	..	321	0	0
2,641 - 2,650	..	..	..	324	12	0
2,651 - 2,660	..	..	..	328	4	0
2,661 - 2,670	..	..	..	331	16	0
2,671 - 2,680	..	..	..	335	8	0
2,681 - 2,690	..	..	..	339	0	0
2,691 - 2,700	..	..	..	342	0	0
2,701 - 2,710	..	..	..	345	12	0
2,711 - 2,720	..	..	..	349	4	0
2,721 - 2,730	..	..	..	352	16	0
2,731 - 2,740	..	..	..	356	8	0
2,741 - 2,750	..	..	..	360	0	0
2,751 - 2,760	..	..	..	363	0	0
2,761 - 2,770	..	..	..	366	12	0
2,771 - 2,780	..	..	..	370	4	0
2,781 - 2,790	..	..	..	373	16	0
2,791 - 2,800	..	..	..	377	8	0
2,801 - 2,810	..	..	..	381	0	0
2,811 - 2,820	..	..	..	384	0	0
2,821 - 2,830	..	..	..	387	12	0
2,831 - 2,840	..	..	..	391	4	0
2,841 - 2,850	..	..	..	394	16	0
2,851 - 2,860	..	..	..	398	8	0
2,861 - 2,870	..	..	..	402	0	0
2,871 - 2,880	..	..	..	405	0	0
2,881 - 2,890	..	..	..	408	12	0
2,891 - 2,900	..	..	..	412	4	0
2,901 - 2,910	..	..	..	415	16	0
2,911 - 2,920	..	..	..	419	8	0
2,921 - 2,930	..	..	..	423	0	0
2,931 - 2,940	..	..	..	426	0	0
2,941 - 2,950	..	..	..	429	12	0
2,951 - 2,960	..	..	..	433	4	0
2,961 - 2,970	..	..	..	436	16	0
2,971 - 2,980	..	..	..	440	8	0
2,981 - 2,990	..	..	..	444	0	0
2,991 - 3,000	..	..	..	447	0	0
3,001 - 3,010	..	..	..	450	12	0
3,011 - 3,020	..	..	..	454	4	0
3,021 - 3,030	..	..	..	457	16	0
3,031 - 3,040	..	..	..	461	8	0
3,041 - 3,050	..	..	..	465	0	0
3,051 - 3,060	..	..	..	468	0	0
3,061 - 3,070	..	..	..	471	12	0
3,071 - 3,080	..	..	..	475	4	0
3,081 - 3,090	..	..	..	478	16	0
3,091 - 3,100	..	..	..	482	8	0

<i>Chargeable Income</i>				<i>Tax</i>		
£				£	s.	d.
3,101 – 3,110	486	0 0
3,111 – 3,120	489	0 0
3,121 – 3,130	492	12 0
3,131 – 3,140	496	4 0
3,141 – 3,150	499	16 0
3,151 – 3,160	503	8 0
3,161 – 3,170	507	0 0
3,171 – 3,180	510	0 0
3,181 – 3,190	513	12 0
3,191 – 3,200	517	4 0
3,201 – 3,210	520	16 0
3,211 – 3,220	524	8 0
3,221 – 3,230	528	0 0
3,231 – 3,240	531	0 0
3,241 – 3,250	534	12 0
3,251 – 3,260	538	4 0
3,261 – 3,270	541	16 0
3,271 – 3,280	545	8 0
3,281 – 3,290	549	0 0
3,291 – 3,300	552	0 0
3,301 – 3,310	555	12 0
3,311 – 3,320	559	4 0
3,321 – 3,330	562	16 0
3,331 – 3,340	566	8 0
3,341 – 3,350	570	0 0
3,351 – 3,360	573	0 0
3,361 – 3,370	576	12 0
3,371 – 3,380	580	4 0
3,381 – 3,390	583	16 0
3,391 – 3,400	587	8 0
3,401 – 3,410	591	0 0
3,411 – 3,420	594	0 0
3,421 – 3,430	597	12 0
3,431 – 3,440	601	4 0
3,441 – 3,450	604	16 0
3,451 – 3,460	608	8 0
3,461 – 3,470	612	0 0
3,471 – 3,480	615	0 0
3,481 – 3,490	618	12 0
3,491 – 3,500	622	4 0
3,501 – 3,510	625	16 0
3,511 – 3,520	629	8 0
3,521 – 3,530	633	0 0
3,531 – 3,540	636	0 0
3,541 – 3,550	639	12 0
3,551 – 3,560	643	4 0
3,561 – 3,570	646	16 0
3,571 – 3,580	650	8 0
3,581 – 3,590	654	0 0
3,591 – 3,600	657	12 0

- I—Over 3,600 per annum but under £6,000 per annum:
Take tax on £3,600 plus 40 per cent of the excess over £3,600.
- II—Over £6,000 per annum but under £9,600 per annum:
Take tax on £6,000 plus 45 per cent of the excess over £6,000
- III—Over £9,600 per annum:
Take tax on £9,600 plus 50 per cent of the excess over £9,600."

Amendment
of Cap. 273
by addition
of new fourth
schedule,

11. The principal Act is hereby amended by the addition at the end thereof of the following new Schedule—

“ FOURTH SCHEDULE

(Section 72).

THE INCOME TAX ACT

(Cap. 273)

COMMISSIONER’S EXECUTION WARRANT

In the Office of the Commissioner of Income Tax. Assessment of tax due from..... of..... for the year of assessment 196.../196...

To: The Sheriff, etc.

We command you that of the goods and chattels of.....if the same be sufficient and if not then of the personal estate, lands, tenements, hereditaments and other real estate of.....you cause to be made the sum of.....being the amount of/one-half of/the outstanding balance of the tax due from him for the year of assessment 196.../196... together with the sum of.....being the amount of the penalties payable by him under the provisions of the Income Tax Act and that you have that money before the Magistrate’s Court at.....immediately after the execution thereof to be paid to the Accountant-General, and in what manner you shall have executed this warrant make appear to that Court immediately after the execution thereof and have there and then this warrant.

DATED at.....this.....day of....., 19 .

Commissioner of Income Tax.”

Passed in the House of Representatives this *8th* day of *May*, in the year of our Lord one thousand nine hundred and sixty-four.

S. V. WRIGHT,
Clerk of the House of Representatives.

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

S. V. WRIGHT,
Clerk of the House of Representatives.

M.P. 3/1/20