

N.R.C. Decree  
No. 10



Sierra Leone

1968

**The Surtax (Temporary) Imposition (Amendment)  
Decree, 1968** Short title.

[7th March, 1968.] Date of  
Commence-  
ment.

PURSUANT to the Proclamation entitled "Administration of Sierra Leone (National Reformation Council) Proclamation, 1967", published in the *Gazette* on the 25th of March, 1967, the National Reformation Council hereby makes and issues the following Decree:—

Amendment  
of section 4  
of Decree  
No. 57 of  
1967.

1. Sub-paragraph (iii) of paragraph (b) of subsection (2) of section 4 of the Surtax (Temporary Imposition) Decree, 1967 is hereby amended by the substitution of a colon for the full stop at the end thereof and the addition immediately thereafter of the following proviso—

“ Provided that in the case of persons referred to in paragraphs (b) and (c) of subsection (3) the rate of surtax for the year of assessment 1967/68 and the fiscal year to 30th June, 1968 respectively shall be ten per centum of the income tax charged or chargeable and payable upon total chargeable income.”.

MADE and ISSUED this *19th* day of *January*, 1968.

BRIG. A. T. JUXON-SMITH,  
*Chairman,*  
*National Reformation Council.*