

SIGNED this 10th day of March, 1992.

J. S. MOMOH,
President.

LS



Sierra Leone

1992

No. 6

The Surtax (Temporary Imposition) (Amendment) Act, 1992

Short title.

Being an Act to amend the Surtax (Temporary Imposition) Act, 1968, by abolishing surtax on employment income

[1st April, 1992]

Date of Commencement.

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

1. (1) This Act shall come into force on the 1st day of April, 1992.

Commencement and Application.

(2) The provisions of this Act shall apply to tax charged or chargeable for the year of assessment commencing on 1st April, 1992 and to each succeeding year of assessment.

Replacement of Section 3 of Act No. 14 of 1968.

2. Section 3 of the Surtax (Temporary Imposition) Act, 1968 is repealed and replaced by the following new section—

“Surtax 3. (1) Every person specified in subsection (2) shall be charged to and shall pay surtax at the rates specified therein.

(2) The rates of surtax shall be—

(a) in the case of a company or body of persons other than a partnership, five per centum of the income tax charged or chargeable.

(b) in the case of an individual engaged in or carrying on a trade, business, profession, or vocation, or whose income is derived from any source other than from the exercise of employment or the holding of an office, five per centum of the income tax charged or chargeable.”

Passed in Parliament this 5th day of March in the year of our Lord one thousand nine hundred and ninety-two.

M. T. BETTS-PRIDDY,
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.

M. T. BETTS-PRIDDY,
Acting Clerk of Parliament.