

Signed this 10th day of March, 1992.

J. B. MOMOH,
President.



Sierra Leone

No. 4

1992

*Repealed by
8/2000*

The Income Tax (Clearance) Act, 1992

Short title.

Being an Act to make new and better provisions to secure the fulfilment of obligations under Income Tax Laws; and for connected purposes

[1st July, 1991] Date of Commencement.

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

1. This Act shall be deemed to have come into force on the 1st day of July, 1991. Commencement.

Interpre-
tation.

2. In this Act, unless the context otherwise requires—

Cap. 273. "Commissioner" means the Commissioner charged with the administration of the Income Tax Act and includes a Deputy Commissioner or an Assistant Commissioner of Income Tax;

"Income tax" includes surtax;

"income tax clearance certificate" means a certificate issued by the Commissioner certifying that no tax is due from the person to whom the certificate is issued or that satisfactory arrangements have been made for the payment of tax due;

"Minister" means the Minister for the time being charged with responsibility for matters relating to finance.

Departing
person to
obtain
income tax
clearance
certificate.

3. Subject to the provisions of sections 5 and 6 and to such other conditions as may be prescribed by Order made by the Minister, no person shall depart from Sierra Leone unless he obtains from the Commissioner—

(a) an income tax clearance certificate that he has fulfilled all the obligations imposed upon him by the Income Tax Laws;
or

(b) a written statement that in the opinion of the Commissioner the collection of income tax payable by him shall not be jeopardized by his departure from Sierra Leone.

Duty of
Commis-
sioner to
issue
clearance
certificate,
etc.

4. (1) The Commissioner shall, on an application by any person and if satisfied that the applicant has fulfilled all the obligations imposed upon him by the Income Tax Laws, or that satisfactory arrangements have been made for the payment of tax due, issue to that applicant an income tax clearance certificate.

(2) The Commissioner may, on an application by a person intending to depart from Sierra Leone, if the Commissioner is of the opinion that the collection of the tax payable by the applicant shall not be jeopardized by his departure from Sierra Leone, issue to that applicant a written statement to that effect.

(3) The Commissioner shall not issue an income tax clearance certificate or a written statement unless the applicant pays such fee as may be prescribed for the issue of that certificate or statement.

Interpre-
tation.

2. In this Act, unless the context otherwise requires—

Cap. 273. "Commissioner" means the Commissioner charged with the administration of the Income Tax Act and includes a Deputy Commissioner or an Assistant Commissioner charged with the administration of the Income Tax;

"Income tax" includes surtax;

"income tax clearance certificate" means a certificate issued by the Commissioner certifying that no tax is due from the person to whom the certificate is issued or that satisfactory arrangements have been made for the payment of tax due;

"Minister" means the Minister for the time being charged with responsibility for matters relating to finance.

Departing
person to
obtain
income tax
clearance
certificate.

3. Subject to the provisions of sections 5 and 6 and to such other conditions as may be prescribed by Order made by the Minister, no person shall depart from Sierra Leone unless he obtains from the Commissioner—

(a) an income tax clearance certificate that he has fulfilled the obligations imposed upon him by the Income Tax Laws;
or

(b) a written statement that in the opinion of the Commissioner the collection of income tax payable by him shall not be jeopardized by his departure from Sierra Leone.

Duty of
Commissioner to
issue
clearance
certificate,
etc.

4. (1) The Commissioner shall, on an application by a person and if satisfied that the applicant has fulfilled all the obligations imposed upon him by the Income Tax Laws, or that satisfactory arrangements have been made for the payment of tax due, issue to that applicant an income tax clearance certificate.

(2) The Commissioner may, on an application by a person intending to depart from Sierra Leone, if the Commissioner is of the opinion that the collection of the tax payable by the applicant shall not be jeopardized by his departure from Sierra Leone, issue to that applicant a written statement to that effect.

(3) The Commissioner shall not issue an income tax clearance certificate or a written statement unless the applicant pays such fee as may be prescribed for the issue of that certificate or statement.

Tax clearance certificate required for transactions with Housing Corporation, etc.

11. Neither the Sierra Leone Housing Corporation nor any other such Corporation shall sell property to or grant a lease in respect of any person unless that person holds a valid income tax clearance certificate.

Offence.

12. A person who contravenes any of the provisions of this Act commits an offence and shall be liable on conviction to a fine of not less than fifty thousand leones or to a term of imprisonment of not more than twelve months or to both such fine and imprisonment.

Exemption.

13. The provisions of this Act shall not apply to any person who by virtue of any enactment is exempt from income tax liability.

Fees.

14. The Minister may from time to time, by order, prescribe the fees to be paid for an income tax clearance certificate and a written statement under the provisions of this Act.

Repeal of Act No. 9 of 1970.

15. The Income Tax (Clearance) Act, 1970 is repealed.

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.