

SIGNED this 10th day of March, 1992.

J. S. MOMOH,
President.

*Amended by 48/1995
(Section 2)*

LS



No. 5

1992

Sierra Leone

The Pay-Roll Tax (Amendment) Act, 1992

Short title.

Being an Act to provide for increases in the rates of Pay-Roll Tax

[1st January, 1992]

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 January, 1992. Commencement.

Amendment of Section 2 of Act No. 16 of 1972.

2. Subsection (1) of section 2 of the Pay-Roll Tax Act, 1972, is repealed and replaced by the following new subsection—

“Imposition of Pay-Roll Tax” 2. (1) Subject to the provisions of this Act, there shall be charged and levied upon, and paid by, every employer a pay-roll tax in respect of every employee who is not a citizen of Sierra Leone for each calendar year irrespective of the length of time within the calendar year during which such employee is employed, as follows—

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- (i) Nationals of ECOWAS countries Le20,000.00
- (ii) Other foreign nationals Le500,000.00.

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.