

In Her Majesty's name I assent to this Ordinance this
26th day of April, 1961.

MAURICE H. DORMAN,
Governor.

LS

No. 31



Sierra Leone

1961

An Ordinance to Amend the Income Tax Ordinance Cap. 112.

[11th May, 1961.] Date of commencement.

BE IT ENACTED by the Legislature of Sierra Leone, as follows:—

1. This Ordinance may be cited as the Income Tax (Amendment) (No. 2) Ordinance 1961 and shall apply to income tax charged for the year of assessment commencing on the 1st day of April, 1961 and each succeeding year of assessment. Short title, application and commencement.

2. Paragraph (b) of subsection (1) of section 22 of the Income Tax Ordinance (hereinafter referred to as the principal Ordinance) is hereby repealed and replaced by the following new paragraph— Amendment of section 22 of Cap. 112.

“(b) where the total income of the individual includes income of his wife which is deemed under the provisions of subsection (1) of section 33 to be his income, there shall be allowed a deduction of the amount of the earned income so deemed to be his but not exceeding £500”.

Repeal and replacement of sub-section (2) of section 58 of Cap. 112.

3. Subsection (2) of section 58 of the principal Ordinance is hereby repealed and replaced by the following new subsection—
 “(2) The Board shall consist of not more than ten persons none of whom shall be a public officer and appeals shall be heard by three members of the Board nominated by the Chairman one of whom shall preside:

Provided always that the Chairman may nominate himself as one of the three members of the Board to sit on any appeal in which case he shall preside.”

Amendment of sub-section (3) of section 58 of Cap. 112.

4. Subsection (3) of section 58 of the principal Ordinance is hereby amended by the deletion of the fullstop at the end thereof and the addition thereto of the words “or other member of the Board presiding at the hearing of the appeal.”

Repeal and replacement of Second Schedule of Cap. 112.

5. The Second Schedule to the principal Ordinance is hereby repealed and replaced by the following new Schedule—

“ SECOND SCHEDULE

Total Income in accordance with section 20 £	Minimum tax payable £
201-300	3
301-400	4
401-500	6
501-600	8
601-700	10
701-800	12
801-900	14
901-1,000	16
1,001-1,100	18
1,101-1,200	20
1,201-1,300	24
1,301-1,400	28
1,401-1,500	32
1,501-1,600	36
1,601-1,700	40
1,701-1,800	44
1,801-1,900	48
1,901-2,000	52
2,001-2,100	56
2,101-2,200	60
2,201-2,300	65
2,301-2,400	70
2,401-2,500	75
2,501-2,600	80
2,601-2,700	85
In excess of £2,700	100.”

See Act 17/77
(Sec. 17)

Passed in the House of Representatives this 20th day of April, in the year of our Lord one thousand nine hundred and sixty-one.

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 correct copy of the said Bill.

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