

ACT

Supplement to the Sierra Leone Gazette Vol. CXXII, No. 76  
dated 19th December, 1991

SIGNED this 13th day of December, 1991.

J. S. MOMOH,  
President.

LS



No. 7

1991

Sierra Leone

**The Surtax (Temporary Imposition) (Amendment)  
Act, 1991**

Short title.

Being an Act to amend the Surtax (Temporary Imposition) Act, 1968,  
by reducing the rates of Surtax

[1st April, 1991] 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 be deemed to have come into force on the 1st day of April, 1991. Commencement and Application.

(2) The provisions of this Act shall apply to tax charged or chargeable for the year of assessment commencing on the 1st day of April, 1991, 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 Section 3 of the Surtax (Temporary Imposition) Act, 1968 is repealed and replaced by the following new section:—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) The rates of Surtax payable on the amount of income tax charged or chargeable for any year of assessment shall be, in the case of—

- (a) a company or body of persons other than a partnership at the rate of five per centum of the income tax charged or chargeable;
- (b) 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, at the rate of five per centum of the income tax charged or chargeable; and
- (c) an individual whose income is derived from the exercise of employment or the holding of an office, at the rate of five per centum where the chargeable income is equal to or exceeds two hundred thousand leones.

(2) (a) where it is ascertained that the chargeable income of an individual as derived from the exercise of employment or the holding of an office is equal to or exceeds one half of his aggregate chargeable income from all other sources, that individual shall be liable to pay surtax at the rate specified in paragraph (c) of Section 3 (1).

(b) where it is ascertained that the chargeable income of an individual as derived from a trade, business, profession, vocation or other similar source, exceeds one half of his aggregate chargeable income from all other sources, that individual shall be liable to pay surtax at the rate specified in paragraph (b) of Section 3 (1)."

Passed in Parliament this 28th day of *November* in the year of our Lord one thousand nine hundred and ninety-one.

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*