

## PUBLIC NOTICE No. 7 OF 1981

*Published 16th January, 1981***THE PAY-ROLL TAX ACT, 1972**  
(No. 16 of 1972)

Short title.

**THE PAY-ROLL TAX (RATE OF TAX) ORDER, 1981**

In exercise of the powers conferred on him by section 2 of the Pay-Roll Tax Act, 1972 the Minister of Finance hereby makes the following Order:—

Commence-  
ment.

1. This Order shall be deemed to have come into operation on the 1st day of January, 1981.

Rate of Pay-  
roll Tax pay-  
able.

2. The rate of Pay-Roll Tax payable by every employer in respect of every employee in respect of whom he is liable to pay the tax shall be the sum of one thousand two hundred and fifty leones.

Revocation  
of P.N. 58  
of 1974.

3. The Pay-Roll Tax (Rate of Tax) Order, 1974 is hereby revoked.

MADE this 2nd day of January, 1981.

Issued under my hand,

SAMA BANYA,  
*Minister of Finance.*

**EXPLANATORY NOTE**

*(This Note is not part of the Order but is intended to indicate its general purport.)*

The purpose of this Order is merely to provide for the rate of pay-roll tax payable by an employer with effect from 1st January, 1981 in respect of an employee in respect of whom the tax is payable.