

PUBLIC NOTICE No. 5 OF 1976

Published 18th March, 1976

THE LOCAL TAX ACT, 1975
(No. 15 of 1975)

THE LOCAL TAX RULES, 1975

Short title.

In exercise of the powers conferred upon him by section 18 of the Local Tax Act, 1975 the Minister of the Interior hereby makes the following Rules:—

1. In these Rules unless the context otherwise requires—

Interpretation.

“Act” means the Local Tax Act, 1975;

“Headman” includes a Tribal Headman as defined in the Tribal Administration (Western Area) Act, a Village Headman and the Chairman of a Village Area Committee as specified in the Rural Area Act;

“individual Local Tax receipt” means a receipt in the Form B of the Schedule hereto and does not include an official receipt as defined under the Act;

“tax collection area” means the area of jurisdiction of each Local Authority and of any chief or headman described in the list prepared and exhibited by each Local Authority in terms of rule 4.

2. In each Ward the Local Authority thereof shall—

List of names of members of Tax Assessment Committee to be displayed.

(a) as soon as it has appointed a Tax Assessment Committee in terms of section 6 of the Act, cause a list of the names of the members of such committee to be posted up in the appropriate offices in each chiefdom, Town, Area or ward as the case may be and the Local Authority shall keep such list up to date and posted up as aforesaid until the Tax Assessment Committee for the next year has been appointed;

(b) cause a list of the names of all chiefs and headmen having jurisdiction within the ward, and of the areas over which such chiefs and headmen have jurisdiction, to be posted up in the appropriate offices in each chiefdom, Town, Area or Ward as the case may be and shall at all times keep such list so posted up and the Local Authority shall from time to time make such amendments to the said list as may be necessary to keep it up to date.

B 10

Returns to
be made by
employers.

3. The Local Authority may request any employer in writing to render to him within fourteen days of receipt of such request a complete list of all persons liable to pay Local Tax employed by him, giving full names and address of each employee.

Assess-
ment
Rolls^a

4. (1) In each Ward the Tax Assessment Committee shall prepare assessment rolls in triplicate in the Form A of the Schedule to these rules for each tax collection area in the ward.

(2) In preparing the assessment roll for any tax collection area the Tax Assessment Committee shall enter therein such of the names declared to it under subsection (3) of section 6 of the Act, as it considers should be included in the assessment roll for that collection area, and also the names of persons not so declared which it considers should be included therein.

(3) The Tax Assessment Committee shall, on or before the 31st day of December, hand one copy of each assessment roll prepared and completed as aforesaid to the chief or headman of the tax collection area for which it was prepared and one copy also to the appropriate Local Authority.

(4) The Tax Assessment Committee shall have power to revise and shall so revise if the decision of the Chief Medical Officer, or a Provincial Secretary or the Principal Immigration Officer under Section 10 of the Act renders this necessary, any assessment roll which it has prepared either by adding names thereto or deleting names therefrom, and shall notify the Local Authority and each chief or headman concerned of each such addition or deletion, and the Local Authority and the chief or headman concerned shall amend the copy of the assessment roll in his possession accordingly.

(5) Should any Tax Assessment Committee fail to complete and issue assessment rolls for its ward by the 31st day of December, of the year in which such Tax Assessment Committee was appointed, the Minister may by notice in the *Gazette* appoint a person to prepare and issue such assessment rolls by a time to be specified in the said notice, and thereupon such person shall have all the powers conferred upon a Tax Assessment Committee by the Act and by these rules.

Printing of
receipts and
issue thereof
to Local
Authority.

5. (1) All individual Local Tax Receipts required for the purposes of these Rules, shall be printed by the Government Printer or such other person as the Minister may authorise, and such receipts shall be printed in duplicate bound in book form and serially numbered, the original and duplicate copies so clearly marked and bearing the same serial number.

(2) The individual Local Tax Receipts aforesaid shall be printed in the Form B of the Schedule hereto, or in any other manner or form as the Minister may from time to time prescribe.

(3) All such Individual Local Tax Receipt Books shall in the first instance be in the custody of the Permanent Secretary Ministry of the Interior who shall from time to time issue to every Local Authority on written application such tax receipt books in sufficient number to ensure, that every adult male under its jurisdiction liable to pay the tax, is issued with an individual local tax receipt on payment of the tax.

6. (1) Every Local Authority having been issued with individual tax receipt books by the Permanent Secretary Ministry of the Interior shall, not later than fourteen days before the date fixed under paragraph (a) of sub section (2) of section 4 of the Act for the payment of Local Tax by every adult male in its ward liable to pay the tax, issue to the Chief or Headman of every tax collection area in the Ward and to every employer of labour appointed by the Minister under Section 6 of the Act to collect Local Tax from his employees in the Ward, individual Local tax receipt books sufficient to enable him to issue a receipt to each person for the tax paid.

Issue of receipt books to chiefs, headmen, etc. by Local Authority.

(2) Each individual local tax receipt issued shall be filled in and signed with an indelible pencil or in ink and with carbon paper inserted between the original and the duplicate in such a way that the duplicate which remains in the book is an exact copy of the original issued.

(3) Every Local Authority, Chief or Headman and every employer of Labour or his duly authorised representative who receives from any person any amount of money in respect of the Local Tax due and payable by any person shall make out, sign and date, or cause to be made out, signed and dated by the person appointed for the purpose under section 5 of the Act a valid individual local tax receipt in respect of such amount and shall hand the completed original receipt in respect of such amount to the person who paid such amount, or cause such receipt to be handed to such person.

Issue of individual tax receipt.

7. (1) The Permanent Secretary Ministry of the Interior, each Local Authority, Chief, Headman or any other person authorised under the Act to collect local tax and to whom individual local tax receipt books have been issued shall keep a register of all such receipt books received, issued to and by him from time to time showing the number of books received, serial numbers and date, and at the time of issue full details of the person to whom issued, number of books, and any other information as may be required.

Register of receipt books to be kept.

(2) The Permanent Secretary Ministry of the Interior, every Local Authority, Chief or Headman or any other person duly authorised under the Act to collect local tax having possession of or control over any printed individual local tax receipt books shall be responsible for the safe custody of all unissued receipt books.

(3) Every person who pays to the Local Authority any local tax collected by him shall at the time of making such payment produce for the inspection of the Local Authority—

(a) the duplicate copies of all individual local tax receipts issued by him in respect of such tax; and

(b) all individual local tax receipt books issued to him remaining unused.

Obligation to pay Local tax 8. Every adult male who is liable to pay local tax under the Act shall pay the tax every year to the appropriate Local Authority, Chief or Headman or to such other person duly authorised under the Act to collect local tax on such date and at such place declared for that purpose under paragraph (a) of subsection (2) of section 4 of the Act.

Accounting for Tax collected. 9. (1) Every Chief, Headman or any other person who is authorised in accordance with the provisions of the Act to collect Local Tax shall pay to the Local Authority on his tax collection Area on or before the date declared under paragraph (b) of subsection (2) of Section 4 of the Act all local tax collected up to that date from every adult male who is liable to pay the tax and shall similarly pay to the Local Authority local tax collected subsequent to that date within seven days of collection thereof.

(2) Every employer of labour who collects local tax under the authority of the Minister shall pay all such tax collected by him to the Local Authority in his tax collection Area within seven days of the date of collection thereof.

(3) Every Local Authority shall issue an acknowledgment in the form C of the schedule hereto in respect of the total amount of the local tax received from a Chief, Headman, Employer of labour authorised under the Act to collect local tax from a particular Ward or any other person duly authorised under the Act to collect local tax on payment of the said tax being made and shall pay any such amount to the Accountant-General within seven days of receipt thereof.

Receipt numbers

10. Whenever a Local Authority, Chief or Headman...

11. The Accountant-General shall issue an official receipt for all sums received in respect of Local Tax collected and paid by every Local Authority.

Official receipt to be issued by Accountant-General.

12. (1) The Local Authority shall have the right at all times to inspect any receipt books, duplicate receipts, assessment rolls and cash relating to and in the possession of anyone in his ward responsible for the collection of local Tax in that ward.

Inspection and auditing of books and records.

(2) Any Provincial Secretary, District Officer, Local Government Inspector or any other person appointed in writing by the Minister to inspect or audit Local Authority accounts shall at all times have the right to inspect any record of whatever kind relating to the collection of local tax within a ward.

13. Any person who fails to comply with any of the requirements under these Rules shall without prejudice to any liability or penalty otherwise incurred by him for such failure under the Act be guilty of an offence and liable on summary conviction to a fine not exceeding forty leones or to imprisonment for a period not exceeding three months.

Offence and penalty.

14. Any Magistrate's Court or Local Court for each tax collection area shall have jurisdiction to hear and determine all cases arising out of any allegation that an offence under these Rules has been committed:

Jurisdiction of Courts.

Provided that where a non citizen of Sierra Leone is accused of committing such an offence, the matter shall be heard and determined by a Magistrate.

15. The Local Tax Rules are hereby revoked.

Revocation of volume VI, Page 578.

THE SCHEDULE
FORM A

Rule 5

Assessment Roll 15.....

Local Authority.....

Chiefdom/Ward.....

FORM B
INDIVIDUAL LOCAL TAX RECEIPT

Rule 6

19..... No.....
Local Authority.....
Chiefdom/Ward.....

Tax Collection Area.....
Received the sum of Le.....from.....of
.....being local tax for the year.....

Received.....
Designation.....
Date.....

FORM C
ACKNOWLEDGEMENT

I hereby acknowledge receipt of the sum of.....Leones
from.....being local tax collected in respect of
Chiefdom/Ward*.....for the year 19.....

Signed.....
Local Authority.
Date.....

Le.....

*Delete whichever is inapplicable.

MADE this 1st day of January, 1976.

Issued under my hand.

C. A. KAMARA-TAYLOR,
Minister of the Interior.