

Assented to in Her Majesty's name this 25th day of
March, 1970.

BANJA TEJAN-SIE,
Acting Governor-General.

LS

No. 9

1970



Sierra Leone

The Income Tax (Clearance) Act, 1970

Short title.

[26th March, 1970.] Date of commencement.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Representatives in this Present Parliament assembled, and by the authority of the same, as follows:—

1. In this Act unless the context otherwise requires—
 “the Commissioner” means the Commissioner charged with the administration of the Income Tax Act and includes a Deputy Commissioner of Income Tax or an Assistant Commissioner of Income Tax; Interpretation.
Cap. 273.

“income tax” shall include “surtax”;

“Minister” means the Minister for the time being charged with the responsibility for matters relating to finance.

Departing persons to obtain income tax clearance.

2. Subject to the provisions of sections 4 and 5 and such conditions as may be prescribed by Order issued by the Minister, no person shall depart from Sierra Leone unless he first procures from the Commissioner of Income Tax either—

Cap. 273

(a) a clearance certificate that he has fulfilled all the obligations imposed upon him by the Income Tax Laws, or

(b) a written statement that in the opinion of the Commissioner, the collection of the Income Tax payable by him shall not be jeopardized by his departure from Sierra Leone.

Duty of Commissioner to grant clearance certificate, etc.

3. (1) The Commissioner shall on an application by a person intending to depart from Sierra Leone and if satisfied that the applicant has fulfilled all the obligations imposed upon him by the Income Tax Laws, issue to such applicant a certificate in terms of paragraph (a) of section 2.

(2) The Commissioner may on application by a person intending to depart from Sierra Leone and if he is of the opinion that the collection of the income tax payable by the applicant shall not be jeopardized by his departure from Sierra Leone, issue to such applicant a written statement in terms of paragraph (b) of section 2.

Person to produce Commissioner's certificate or statement.

4. Every person shall upon departure from Sierra Leone, produce for the inspection of an Immigration Officer, a clearance certificate or written statement issued to him in accordance with the provisions of section 2.

Powers of Immigration Officer.

5. Where an Immigration Officer is not satisfied that any person about to depart from Sierra Leone has complied with the provisions of section 2, he shall prevent him from departing:

Provided that, subject to the general or specific directions of the Prime Minister, the Principal Immigration Officer may in writing, permit anyone who has not complied with the provisions of this Act to depart from Sierra Leone in cases of emergency.

Penalty

6. Any person who departs from Sierra Leone without complying with the provisions of this Act shall be guilty of an offence and on conviction thereof liable to a fine not exceeding one thousand leones or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Exceptions.

P.N.N. 26/70, 19/80

7. The provisions of this Act shall not apply to—

(a) any person whom the Prime Minister may so exempt;

(b) any person who is exempted from income tax liability by virtue of any enactment.

Passed in the House of Representatives this *18th* day of *February*,
in the year of our Lord one thousand nine hundred and seventy.

J. W. E. DAVIES,
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 correctly printed copy of the said Bill.

J. W. E. DAVIES,
Clerk of the House of Representatives.