

PUBLIC NOTICE

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THE INCOME TAX ACT (Cap. 273)

THE INCOME TAX (P.A.Y.E.) (AMENDMENT) RULES, 1981 Short title.

In exercise of the powers conferred upon him by section 5(1) of the Income Tax Act, the President acting in accordance with the advice of the Cabinet hereby makes the following Rules:—

1. These Rules shall be deemed to have come into force on 1st January, 1981 and shall apply to income tax chargeable for the year of assessment 1980/81 and each succeeding year of assessment thereafter. Commencement and Application.

2. Every person including any manager or proprietor of any trade, business, profession or vocation or any person performing the functions of such manager or proprietor (hereinafter referred to as the employer) who pays or is liable to pay emoluments to any other person being an employee or pensioner in connection with the exercise of an employment or the holding of an office shall, before paying such emoluments whether weekly, monthly or at any other interval, make monthly deductions from the gross emoluments in accordance with the MONTHLY TAX DEDUCTION TABLE specified in the SCHEDULE hereto as may from time to time be amended or replaced by Order published in the *Gazette*. Employer to make monthly deductions of tax.

3. For the purposes of Rule 2 the expression "emoluments" includes salary, wages, leave pay, pensions (if taxable), overtime bonuses, commissions, fees, allowances or any other form of remuneration paid or payable in money or money's worth including benefits in kind specified in the schedule to the Income Tax (Value of certain benefits in kind) Order, 1979 to or on behalf of an employee for whatever period of time and in particular:— Definition of Emoluments.

- (a) any payment made by a company or a body of persons by way of remuneration or fees to a director of the company or body of persons;

(b) any payment made by way of an amount credited to an employee in the books of the employer in circumstances in which the employee may draw sums on account of such amount or otherwise utilize such amount credited to him in any way.

Accounting
for the Tax
deducted.

4. Every employer shall, not later than the 15th day of the month immediately following the month in which such emoluments as are specified under Rule 3 were paid or deemed to be paid and the tax deducted therefrom as required under Rule 2, account for the tax as deducted or deductible to the Accountant-General on behalf of the commissioner.

5. (a) Every employer shall maintain such records, books or any other documents as the Commissioner considers to be adequate for the purpose of these Rules and as he may from time to time by notice in writing direct.

(b) Every employer shall in particular maintain and submit to the Commissioner on a prescribed form not later than 21st day of April, or on such other date as he may by notice in writing direct, a detailed record of all employees chargeable with tax in respect of whom he is required under Rule 2 to make monthly tax deductions from emoluments.

(c) Every such record (to be referred to as the 'Employer's P2 Card') shall contain such particulars as the Commissioner considers necessary and in particular contain the full names of the employees, the gross amounts of emoluments for the month, the amounts of tax deducted and the total for the twelve months period to 31st March, in each case.

Certificate
of payment
of P.A.Y.E.
Tax deduc-
tions.

6. Every employer shall furnish the Commissioner regularly each month at the same time as the tax deducted from emoluments of employees is accounted for to the Accountant-General as aforesaid, with a copy of his letter to the Accountant-General in compliance with Rule 4 together with a written statement in duplicate duly signed by him certifying that:—

(a) the tax for the relevant month has been deducted from emoluments of all employees chargeable with tax as required under the Income Tax (PAYE) Rules in force;

(b) the total tax so deducted (amount to be stated) as required under Rule 4 (giving full particulars of the method of payment) has been paid to the Accountant-General;

(c) the record referred to under Rule 5(c) has been duly completed and accordingly brought up-to-date.

7. Every employer shall bring to the notice of the Commissioner, not later than the 21st day of April of any year of assessment, all benefits or payments conferred upon or made to persons employed by him from which deductions have not been made under Rule 2 no matter for what purpose the payments were made or benefits conferred.

Returns of Benefits and payments from which tax has not been deducted.

8. If an employer fails to comply with the required payments under Rule 2 or 4, an additional sum of an amount equal to fifteen per centum of the tax deducted or deductible shall be added thereto by way of penalty for non-payment and the amount so added shall be deemed to have been incurred by such an employer and recoverable from him in accordance with the provisions under part XIII of the Act without prejudice to any liability or to any other penalty otherwise incurred by him by reason of his failure to comply with the provisions of the Act or the requirements hereto prescribed.

Penalty for Non-payment.

9. Where Rule 8 is invoked, the tax together with any penalty added thereto shall be recoverable from the employer as a debt due to the Government of Sierra Leone in the manner provided by section 72 of the Act.

Tax recovered from the Employer.

10. The Commissioner or his representative may verify the accuracy with which the MONTHLY TAX DEDUCTION TABLE in the SCHEDULE hereto is being applied or the accuracy of any particulars or information furnished by the employer to the Commissioner or Accountant-General with a view to carrying out any examination of any records required to be kept or otherwise as the Commissioner may consider necessary.

Verification and examination of records.

11. Nothing in these Rules shall be deemed to restrict the powers of the Commissioner to call for returns from either the employer or employee under part X of the Act.

Returns under the Act.

12. Where an employee is in receipt of income from any source, other than employment from more than one employment or is not resident in Sierra Leone the Commissioner shall, after the end of each year of assessment:—

Calculation of liability where employee has various sources of income.

- (a) ascertain that employee's chargeable income for that year from all sources including employment;
- (b) calculate that employee's total tax liability for that year; and
- (c) if he considers it necessary make an assessment on that person.

Rules shall not be construed to reduce total liability.

13. Nothing in these Rules shall be deemed to exempt any person from the payment of any tax due from him by virtue of the fact that his total tax liability for any year of assessment exceeds the amount of tax actually deducted in that year under Rule 2.

Offence and penalties.

14. any employer 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 on summary conviction liable to a fine not exceeding Five Hundred Leones or to imprisonment not exceeding six months or to both fine and imprisonment and shall himself be held responsible for payment of any tax so lost to revenue.

Revocation of P.N. 67 of 1963.

15. The Income Tax (PAYE) Rules, 1963, are hereby revoked.

THE SCHEDULE

MONTHLY TAX DEDUCTIONS TABLE

Total Monthly Salary			Income Tax		Surtax		Total Monthly Tax Deduction			
<i>Le</i>	<i>c</i>		<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>		
62	60	to	66	70	1	10	—	—	1	10
66	80	to	70	00	1	20	—	—	1	20
70	90	to	75	00	1	25	—	—	1	25
75	10	to	79	20	1	35	—	—	1	35
79	30	to	83	30	1	40	—	—	1	40
83	40	to	87	50	1	60	—	20	1	80
87	60	to	91	70	1	75	—	22	1	97
91	80	to	95	80	1	90	—	24	2	14
96	90	to	100	00	2	10	—	26	2	36
100	10	to	104	20	2	25	—	28	2	53
104	30	to	108	30	2	40	—	30	2	75
108	40	to	112	50	2	60	—	33	2	93
112	60	to	116	70	2	75	—	34	3	09
116	80	to	120	80	2	90	—	36	3	26
120	90	to	125	00	3	10	—	39	3	49
125	10	to	129	20	3	25	—	41	3	66
129	30	to	133	30	3	40	—	43	3	83
133	40	to	137	50	3	60	—	45	4	05

Total Monthly Salary			Income Tax		Surtax		Total Monthly Tax Deduction			
<i>Le</i>	<i>c</i>		<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>		
137	60	to	141	70	3	75	—	47	4	22
141	90	to	145	80	3	90	—	49	4	39
145	90	to	150	00	4	10	—	51	4	61
150	10	to	154	20	4	25	—	53	4	78
154	30	to	158	30	4	40	—	55	4	95
158	40	to	162	50	4	60	—	58	5	18
162	60	to	166	70	4	75	—	59	5	34
166	80	to	168	30	4	90	—	61	5	51
168	40	to	170	00	5	00	—	63	5	53
170	10	to	171	70	5	10	—	64	5	74
171	80	to	173	30	5	25	—	66	5	91
173	40	to	175	00	5	40	—	68	6	08
175	10	to	176	70	5	50	—	69	6	19
176	80	to	178	30	5	60	—	70	6	30
178	40	to	180	00	5	75	—	72	6	47
180	10	to	181	70	5	90	—	74	6	64
181	80	to	183	30	6	00	—	75	6	75
183	40	to	185	00	6	10	—	76	6	86
185	10	to	186	70	6	25	—	78	7	03
186	80	to	188	30	6	40	—	80	7	20
188	40	to	190	00	6	50	—	81	7	31
190	10	to	191	70	6	60	—	83	7	43
191	80	to	193	30	6	75	—	84	7	59
193	40	to	195	00	6	90	—	86	7	76
195	10	to	196	70	7	00	—	88	7	88
196	80	to	198	30	7	10	—	89	7	99
198	40	to	200	00	7	25	—	91	8	16
200	10	to	201	70	7	40	—	93	8	33
201	80	to	203	30	7	50	—	94	8	44
203	40	to	205	00	7	60	—	95	8	55
205	10	to	206	70	7	75	—	97	8	72
206	80	to	208	30	7	90	—	99	8	89
208	40	to	210	00	8	00	1	00	9	00
210	10	to	211	70	8	10	1	01	9	11
211	80	to	213	30	8	25	1	03	9	28
213	40	to	215	00	8	40	1	05	9	45
215	10	to	216	70	8	50	1	06	9	56
216	80	to	218	30	8	60	1	08	9	68
218	40	to	220	00	8	75	1	09	9	84
220	10	to	221	70	8	90	1	11	10	01
221	80	to	223	30	9	00	1	13	10	13
223	40	to	225	00	9	10	1	14	10	24
225	10	to	226	70	9	25	1	16	10	41

Total Monthly Salary

Income Tax

Surtax

Total Monthly Tax Deduction

<i>Le</i>			<i>Le</i>		<i>c</i>		<i>Le</i>		<i>c</i>		<i>Le</i>		<i>c</i>	
226	80	to	228	30	9	40	1	18	10	58				
228	40	to	230	00	9	50	1	19	10	69				
230	10	to	231	70	9	60	1	20	10	80				
231	80	to	233	30	9	75	1	22	10	97				
233	40	to	235	00	9	90	1	24	11	14				
235	10	to	236	70	10	00	1	25	11	25				
236	80	to	238	30	10	10	1	26	11	36				
238	40	to	240	00	10	25	1	28	11	53				
240	10	to	241	70	10	40	1	30	11	70				
241	80	to	243	30	10	50	1	31	11	81				
243	40	to	245	00	10	60	1	32	11	92				
245	10	to	246	70	10	75	1	34	12	09				
246	80	to	248	30	10	90	1	36	12	26				
248	40	to	250	00	11	00	1	38	12	38				
250	10	to	251	70	11	20	1	68	12	88				
251	80	to	253	30	11	40	1	71	13	11				
253	40	to	255	00	11	60	1	74	13	34				
255	10	to	256	70	11	80	1	77	13	57				
256	80	to	258	30	12	00	1	80	13	80				
258	40	to	260	00	12	25	1	84	14	09				
260	10	to	261	70	12	50	1	88	14	38				
261	80	to	263	30	12	70	1	91	14	61				
263	40	to	265	00	12	90	1	94	14	84				
265	10	to	266	70	13	10	1	97	15	07				
266	80	to	268	30	13	30	2	00	15	30				
268	40	to	270	00	13	50	2	03	15	53				
270	10	to	271	70	13	70	2	05	15	75				
271	80	to	273	30	13	90	2	09	15	99				
273	40	to	275	00	14	10	2	22	16	22				
275	10	to	276	70	14	30	2	15	16	45				
276	80	to	278	30	14	50	2	18	16	68				
278	40	to	280	00	14	75	2	21	16	96				
280	10	to	281	70	15	00	2	25	17	25				
281	80	to	283	30	15	20	2	28	17	48				
283	40	to	285	00	15	40	2	31	17	71				
285	10	to	286	70	15	60	2	34	18	94				
286	80	to	288	30	15	80	2	37	18	17				
288	40	to	290	00	16	00	2	40	18	40				
290	10	to	291	70	16	30	2	45	18	75				
291	80	to	293	30	16	60	2	49	19	09				
293	40	to	295	00	16	90	2	54	19	44				
295	10	to	296	70	17	20	2	58	19	78				
296	80	to	298	30	17	50	2	63	20	13				

<i>Total Monthly Salary</i>			<i>Income Tax</i>				<i>Surtax</i>		<i>Total Monthly Tax Deduction</i>	
<i>Le</i>	<i>c</i>		<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>
298	40	to	300	00	17	75	2	66	20	41
300	10	to	301	70	18	00	2	70	20	70
301	80	to	303	30	18	30	2	75	21	05
303	40	to	305	00	18	60	2	79	21	39
305	10	to	306	70	18	90	2	84	21	74
306	80	to	308	30	19	20	2	88	22	08
308	40	to	310	00	19	50	2	93	22	43
310	10	to	311	70	19	80	2	97	22	77
311	80	to	313	30	20	10	3	02	23	12
313	40	to	315	00	20	40	3	06	23	46
315	10	to	316	70	20	70	3	11	23	81
316	80	to	318	30	21	00	3	15	24	15
318	40	to	320	00	21	25	3	19	24	44
320	10	to	321	70	21	50	3	23	24	73
321	80	to	323	30	21	80	3	27	25	07
323	40	to	325	00	22	10	3	32	25	42
325	10	to	326	70	22	40	3	36	25	76
326	80	to	328	30	22	70	3	41	26	11
328	40	to	330	00	23	00	3	45	26	15
330	10	to	331	70	23	30	3	50	26	86
331	80	to	333	30	23	60	3	54	27	14
333	40	to	335	00	24	00	3	60	27	60
335	10	to	336	70	24	30	3	65	27	95
336	80	to	338	30	24	70	3	71	28	41
338	40	to	340	00	25	10	3	77	28	87
340	10	to	341	70	25	50	3	83	29	33
341	80	to	343	30	25	80	3	87	29	67
343	40	to	345	00	26	20	3	98	30	13
345	10	to	346	70	26	60	3	99	30	59
346	80	to	348	30	27	00	4	05	31	05
348	40	to	350	00	27	30	4	10	31	40
350	10	to	351	70	27	70	4	16	31	86
351	80	to	353	30	28	10	4	22	32	32
353	40	to	355	00	28	50	4	28	32	78
355	10	to	356	70	28	80	4	32	33	12
356	80	to	358	30	29	20	4	38	33	58
358	40	to	360	00	29	60	4	44	34	04
360	10	to	361	70	30	00	4	50	34	50
361	80	to	363	30	30	30	4	55	34	85
363	40	to	365	00	30	70	4	61	35	31
365	10	to	366	70	31	10	4	67	35	77
366	80	to	368	30	31	50	4	73	36	23
368	40	to	370	00	31	90	4	79	36	69

Total Monthly Salary			Income Tax		Surtax		Total Monthly Tax Deduction			
Le	c		Le	c	Le	c	Le	c		
370	10	to	371	70	32	40	4	85	37	25
371	80	to	373	30	32	80	4	92	37	72
373	40	to	375	00	33	30	5	00	38	30
375	10	to	376	70	33	75	5	06	38	81
376	80	to	378	30	34	20	5	13	39	33
378	40	to	380	00	34	70	5	21	39	91
380	10	to	381	70	35	10	5	27	40	37
381	80	to	383	30	35	60	5	34	40	94
383	40	to	385	00	36	00	5	40	41	40
385	10	to	386	70	36	50	5	48	41	98
386	80	to	388	30	37	00	5	55	42	55
388	40	to	390	00	37	40	5	61	43	01
390	10	to	391	70	37	90	5	69	43	59
391	80	to	393	30	38	30	5	75	44	05
393	40	to	395	00	38	80	5	82	44	62
395	10	to	396	70	39	25	5	89	45	14
396	80	to	398	30	39	70	5	96	45	66
398	40	to	400	00	40	20	6	03	46	23
400	10	to	401	70	40	60	6	09	46	69
401	80	to	403	30	41	10	6	17	47	27
403	40	to	405	00	41	50	6	23	47	73
405	10	to	406	70	42	00	6	30	48	30
406	80	to	408	30	42	50	6	38	48	88
408	40	to	410	00	43	00	6	45	49	45
410	10	to	411	70	43	60	6	54	50	14
411	80	to	413	30	44	20	6	63	50	53
413	40	to	415	00	44	80	6	72	51	52
415	10	to	416	70	45	40	6	81	52	21
416	80	to	418	30	46	00	6	90	52	90
418	40	to	420	00	46	50	6	98	53	48
420	10	to	421	70	47	10	7	07	54	17
421	80	to	423	30	47	70	7	16	54	86
423	40	to	425	00	48	30	7	25	55	55
425	10	to	426	70	48	90	7	34	56	24
426	80	to	428	30	49	50	7	43	56	93
428	40	to	430	00	50	00	7	50	57	50
430	10	to	431	70	50	60	7	59	58	19
431	80	to	433	30	51	20	7	68	58	88
433	40	to	435	00	51	80	7	77	59	57
435	10	to	436	70	52	40	7	86	60	26
436	80	to	437	30	52	00	7	95	61	95
437	40	to	438	00	53	60	7	04	62	64
438	10	to	439	70	53	20	7	13	63	33
439	80	to	440	30	54	80	7	22	64	02
440	40	to	441	00	54	40	7	31	65	71
441	10	to	442	70	55	00	7	40	66	40
442	80	to	443	30	55	60	7	49	67	09
443	40	to	444	00	56	20	7	58	68	78
444	10	to	445	70	56	80	7	67	69	47
445	80	to	446	30	57	40	7	76	70	16
446	40	to	447	00	57	00	7	85	71	85
447	10	to	448	70	58	60	7	94	72	54
448	80	to	449	30	58	20	7	03	73	23
449	40	to	450	00	59	80	7	12	74	92
450	10	to	451	70	59	40	7	21	75	61
451	80	to	452	30	60	00	7	30	76	30
452	40	to	453	00	60	60	7	39	77	99
453	10	to	454	70	61	20	7	48	78	68
454	80	to	455	30	61	80	7	57	79	37
455	40	to	456	00	62	40	7	66	80	06
456	10	to	457	70	62	00	7	75	81	75
457	80	to	458	30	63	60	7	84	82	44
458	40	to	459	00	63	20	7	93	83	13
459	10	to	460	70	64	80	7	02	84	82
460	80	to	461	30	64	40	7	11	85	51
461	40	to	462	00	65	00	7	20	86	20
462	10	to	463	70	65	60	7	29	87	89
463	80	to	464	30	66	20	7	38	88	58
464	40	to	465	00	66	80	7	47	89	27
465	10	to	466	70	67	40	7	56	90	96
466	80	to	467	30	67	00	7	65	91	65
467	40	to	468	00	68	60	7	74	92	34
468	10	to	469	70	68	20	7	83	93	03
469	80	to	470	30	69	80	7	92	94	72
470	40	to	471	00	69	40	7	01	95	41
471	10	to	472	70	70	00	7	10	96	10
472	80	to	473	30	70	60	7	19	97	79
473	40	to	474	00	71	20	7	28	98	48
474	10	to	475	70	71	80	7	37	99	17
475	80	to	476	30	72	40	7	46	00	86
476	40	to	477	00	72	00	7	55	01	55
477	10	to	478	70	73	60	7	64	02	24
478	80	to	479	30	73	20	7	73	03	93
479	40	to	480	00	74	80	7	82	04	62
480	10	to	481	70	74	40	7	91	05	31
481	80	to	482	30	75	00	7	00	06	00
482	40	to	483	00	75	60	7	09	07	69
483	10	to	484	70	76	20	7	18	08	38
484	80	to	485	30	76	80	7	27	09	07
485	40	to	486	00	77	40	7	36	10	76
486	10	to	487	70	77	00	7	45	11	45
487	80	to	488	30	78	60	7	54	12	14
488	40	to	489	00	78	20	7	63	13	83
489	10	to	490	70	79	80	7	72	14	52
490	80	to	491	30	79	40	7	81	15	21
491	40	to	492	00	80	00	7	90	16	90
492	10	to	493	70	80	60	7	99	17	59
493	80	to	494	30	81	20	7	08	18	28
494	40	to	495	00	81	80	7	17	19	97
495	10	to	496	70	82	40	7	26	20	66
496	80	to	497	30	82	00	7	35	21	35
497	40	to	498	00	83	60	7	44	22	04
498	10	to	499	70	83	20	7	53	23	73
499	80	to	500	30	84	80	7	62	24	42

<i>Total Monthly Salary</i>					<i>Income Tax</i>		<i>Surtax</i>		<i>Total Monthly Tax Deduction</i>	
<i>Le</i>	<i>c</i>		<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>
441	80	to	443	30	54	70	8	21	62	91
443	40	to	445	00	55	30	8	30	63	60
445	10	to	446	70	55	90	8	39	64	29
446	80	to	448	30	56	50	8	48	64	98
448	40	to	450	00	57	00	8	55	65	55
450	10	to	451	70	57	60	8	64	66	24
451	80	to	453	30	58	20	8	73	66	93
453	40	to	455	00	58	80	8	82	67	62
455	10	to	456	70	59	40	8	91	68	31
456	80	to	458	30	60	00	9	00	69	00
458	40	to	460	00	60	50	9	08	69	58
460	10	to	461	70	61	10	9	17	70	27
461	80	to	463	30	61	70	9	26	70	96
463	40	to	465	00	62	30	9	35	71	65
465	10	to	466	70	62	90	9	44	72	34
466	80	to	468	30	63	50	9	53	73	03
468	40	to	470	00	64	00	9	60	73	60
470	10	to	471	70	64	60	9	69	74	29
471	80	to	473	30	65	20	9	78	74	98
473	40	to	475	00	65	80	9	87	75	67
475	10	to	476	70	66	40	9	96	76	36
476	80	to	478	30	67	00	10	05	77	05
478	40	to	480	00	67	50	10	13	77	63
480	10	to	481	70	68	10	10	22	78	32
481	80	to	483	30	68	70	10	31	79	01
483	40	to	485	00	69	30	10	40	79	70
485	10	to	486	70	69	90	10	49	80	39
486	80	to	488	30	70	50	10	58	81	08
488	40	to	490	00	71	00	10	65	81	65
490	10	to	491	70	71	60	10	74	82	34
491	80	to	493	30	72	20	10	83	83	03
493	40	to	495	00	72	80	10	92	83	72
495	10	to	496	70	73	40	11	01	84	41
496	80	to	498	30	74	00	11	10	85	10
498	40	to	500	00	74	50	11	18	85	68
500	10	to	501	70	75	10	11	27	86	37
501	80	to	503	30	75	70	11	36	87	06
503	40	to	505	00	76	30	11	45	87	75

Total Monthly Salary			Income Tax		Surtax		Total Monthly Tax Deduction			
<i>Le</i>	<i>c</i>		<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>	<i>Le</i>	<i>c</i>		
513	40	to	515	00	79	80	11	97	91	77
515	10	to	516	70	80	40	12	06	92	46
516	80	to	518	30	81	00	12	15	93	15
518	40	to	520	00	81	50	12	23	93	73
520	10	to	521	70	82	10	12	32	94	42
521	80	to	523	30	82	70	12	41	95	11
523	40	to	525	00	83	30	12	50	95	80
525	10	to	526	70	83	90	12	59	96	49
526	80	to	528	30	84	50	12	68	97	18
528	40	to	530	00	85	00	12	75	97	75
530	10	to	531	70	85	60	12	84	98	44
531	80	to	533	30	86	20	12	93	99	13
533	40	to	535	00	86	80	13	02	99	82
535	10	to	536	70	87	40	13	11	100	51
536	80	to	538	30	88	00	13	20	101	20
538	40	to	540	00	88	50	13	28	101	78
540	10	to	541	70	89	10	13	37	102	47
541	80	to	543	30	89	70	13	46	108	16
543	40	to	545	00	90	30	13	55	103	85
545	10	to	546	70	90	90	13	64	104	54
546	80	to	548	30	91	50	13	73	105	23
548	40	to	530	00	92	00	13	80	105	80
550	10	to	551	70	92	60	13	89	106	49
551	80	to	553	30	93	20	13	98	107	18
553	40	to	555	00	93	80	14	07	107	87
555	10	to	556	70	94	40	14	16	108	56
556	80	to	558	30	95	00	14	25	109	25
558	40	to	560	00	95	50	14	33	109	83
560	10	to	561	70	96	10	14	42	110	52
561	80	to	563	30	96	70	14	51	111	21
563	40	to	565	00	97	30	14	60	111	90
565	10	to	566	70	97	90	14	69	112	59
566	80	to	568	30	98	50	14	78	113	28
568	40	to	570	00	99	00	14	85	113	85
570	10	to	571	70	99	60	14	94	114	54
571	80	to	573	30	100	20	15	03	115	23
573	40	to	575	00	100	80	15	12	115	92
575	10	to	576	70	101	40	15	21	116	61
576	80	to	578	30	102	00	15	30	117	30
578	40	to	580	00	102	50	15	38	117	88
580	10	to	581	70	103	10	15	47	118	57
581	80	to	583	30	103	70	15	56	119	26
583	40	to	585	00	104	30	15	65	119	95

Total Monthly Salary			Income Tax		Surtax		Total Monthly Tax Deduction			
Le	c		Le	c	Le	c	Le	c		
585	10	to	586	70	104	90	15	74	120	64
586	80	to	588	30	105	50	15	83	121	33
588	40	to	590	00	106	00	15	90	121	90
590	10	to	591	70	106	60	15	99	122	59
591	80	to	593	30	107	20	16	08	123	28
593	40	to	595	00	107	80	16	17	123	97
595	10	to	596	70	108	40	16	26	124	66
596	80	to	598	30	109	00	16	35	124	35
598	40	to	600	00	109	60	16	44	126	04

A. Over Le600.00 per month but not exceeding Le1,000.00 per month:—

Take income tax on Le600.00 per month plus 40 per cent of the excess over Le600.00; add surtax of 17½ per cent of the total income tax charged or chargeable and payable.

B. Over Le1,000.00 per month but not exceeding Le1,250.00 per month:—

Take income tax on Le1,000.00 per month plus 45 per cent of the excess over Le1,000.00; and surtax of 17½ per cent of the total income tax charged or chargeable and payable.

C. Over Le1,250.00 per month but not exceeding Le1,600.00 per month:—

Take income tax on Le1,250.00 per month plus 45 per cent of the excess over Le1,250.00; add surtax of 20 per cent of the total income tax charged or chargeable and payable.

D. Over Le1,600.00 per month:—

Take income tax on Le1,600.00 per month plus 50 per cent of the excess over Le1,600.00; add surtax of 20 per cent of the total income tax charged or chargeable and payable.

MADE this 15th day of April, 1981.

SAMA BANYÁ,
Minister of Finance