

STATUTORY INSTRUMENT No. 12 OF 2004

Published 14th October, 2004

THE INCOME TAX ACT, 2000
(Act No. 8 of 2000)

THE INCOME TAX (AMENDMENT OF FIRST SCHEDULE) ORDER, 2004. Short title.

In exercise of the powers conferred upon him by section 166 of the Income Tax Act, 2000, the Minister responsible for finance hereby makes the following Order:—

1. This Order shall be deemed to have come into force on the 1st day of April, 2004. Commencement
2. The Income Tax Act, 2000 is amended by the repeal and replacement of Part V of the First Schedule by the following Part— Amendment of First Schedule of Income Tax Act, 2000.

“Part V (Section 4 (2))

Standard Assessment for certain types of business and property income.

Every individual belonging to a class or description of persons as specified in this Part shall be liable in respect of the person's business or property income to a standard assessment of a minimum tax applicable to the class or description of persons to which that person belongs.

Item	Class or description of persons	Minimum tax payable by standard assessment in the Western Area Tax (Le)	Minimum tax payable by standard assessment in the Provinces Tax (Le)
1.	Goldsmiths other than those described in item 2	60,00	
2.	Goldsmiths Makeni, Makali, Magburaka and Kono	—	48,000
3.	Blacksmiths, tinsmiths, persons in allied trades	60,000	48,000
4.	Money lenders	60,000	48,000
5.	Auctioneers	90,000	60,000
6.	Wine and Beer Sellers	60,000	48,000
7.	Surveyors	180,000	60,000
8.	Druggists and Midwives	96,000	60,000
9.	Owners of Furniture and Upholstery Shops	180,000	144,000
10.	Motor Mechanics and fitters	180,000	144,000
11.	Tailors	276,000	144,000
12.	Seamstresses	180,000	96,000

Item	<i>Class or description of persons</i>	<i>Minimum tax payable by standard assessment in the Western Area</i>	<i>Minimum tax payable by standard assessment in the Provinces</i>
		<i>Tax (Le)</i>	<i>Tax (Le)</i>
13.	Hairdressers	180,000	96,000
14.	Barbers	60,000	48,000
15.	Cattle Dealers	180,000	144,000
16.	Butchers	96,000	48,000
17.	Electricians	180,000	60,000
18.	Refrigeration and Air Conditioning Engineers	276,000	144,000
19.	Radio and T.V. Mechanics	180,000	60,000
20.	Shoemakers and Repairers	60,000	48,000
21.	Book Sellers	60,000	48,000
22.	Hawkers in general	60,000	48,000
23.	Watch Repairers	60,000	48,000
24.	Second hand clothes dealers	144,000	72,000
25.	Second hand vehicle parts dealers	180,000	96,000

<i>Item</i>	<i>Class or description of persons</i>	<i>Minimum tax payable by standard assessment in the Western Area</i>	<i>Minimum tax payable by standard assessment in the Provinces</i>
		<i>Tax (Le)</i>	<i>Tax (Le)</i>
27.	Petrol Peddlers	60,000	48,000
28.	Mill Operators	60,000	48,000
29.	Taxi Operators	96,000	96,000
30.	Lorry and Tipper Operators carrying passengers for hire or reward	276,000	276,000
31.	Omni buses and Mini buses carrying over 20 passengers	360,000	360,000
32.	Omni buses and Mini buses carrying up to 20 passengers	276,000	276,000
33.	Rice dealers	180,000	180,000
34.	Newspaper Vendors	48,000	36,000
35.	Photographers	60,000	48,000
36.	Bakers and Caterers	120,000	96,000
37.	Florists	60,000	48,000
38.	Local fishing without engine	60,000	48,000

<i>Class or description of persons</i>	<i>payable by standard assessment in the Western Area</i>	<i>minimum tax payable by standard assessment in the Provinces</i>
	<i>Tax (Le)</i>	<i>Tax (Le)</i>
Local fishermen using gill net	108,000	60,000
Local fishing boats with engine	180,000	96,000
Foreign trawlers	2,400,000	2,400,000
Local Trawlers	800,000	800,000
Petty traders with table or baffle	60,000	48,000
Trailers (single or double)	240,000	240,000
Diamond exporters (percentage of export value)	3%	3%
Exporter's agent	1,200,000	1,200,000
Diamond dealers	600,000	600,000
Alluvial diamond miners (per licence issued)	96,000	96,000
Gold miners (per licence issued)	60,000	60,000
Gold dealers	360,000	360,000

6

<i>Item</i>	<i>Class or description of persons</i>	<i>Minimum tax payable by standard assessment in the Western Area</i>	<i>Minimum tax payable by standard assessment in the Province</i>
		<i>Tax (Le)</i>	<i>Tax (Le)</i>
51.	Gold exporters	600,000	600,000
52.	Diamond dealer's agent	180,000	180,000
53.	Tele centre operators	120,000	96,000
54.	Video centre operators	120,000	96,000
55.	Motor bike operators	Nil	48,000

Note: Company diamond exporters shall be liable to a standard assessment minimum tax at rate of 2.0% of export value.

MADE this 11th day of August, 2004.

J. B. DAUDA,
Minister of Finance.