

BLIC NOTICE No. 93 OF 1993

published 28th October, 1993

THE PAY-ROLL TAX ACT, 1972
(Act No. 16 of 1972)

PAY-ROLL TAX (EXEMPTION OF CERTAIN CLASSES OF EMPLOYERS) Short title.
(AMENDMENT) ORDER, 1993

In exercise of the powers conferred upon it by subsection (2) of section 8 of the Pay-Roll Tax Act, 1972 as adapted by paragraph 5 of the Proclamation entitled "The Administration of Sierra Leone (National Provisional Ruling Council) Proclamation, 1992", the National Provisional Ruling Council makes the following order—

1. This order shall be deemed to have come into force on the day of January, 1993. Commence-
ment.
2. The Pay-Roll Tax (Exemption of certain Classes of Em- Amendment
of P.N. No.
60 of 1973.
ployers) Order, 1973 is amended by the insertion immediately after paragraph (e) of the following new paragraphs—
 - (f) the employee is the spouse of a citizen of Sierra Leone and is ordinarily resident in Sierra Leone;
 - (g) the employee is a naturalised citizen of Sierra Leone;
 - (h) the employee is employed in the fields of agriculture and fisheries and his contract of employment does not exceed a total period of five years;
 - (i) the employee holds at least forty per cent of the share capital of a limited liability company in which he is employed.

MADE this 13th day of October, 1993.

Issued under my hand,

CAPTAIN VALENTINE E. M. STRASSER
Chairman,
National Provisional Ruling Council.