

PUBLIC NOTICE NO. 22 OF 1979

Published 27th December, 1979

**THE INCOME TAX ACT**  
(Cap. 273)

**THE INCOME TAX (TAXATION OF RENT) RULES, 1979** Short title.

In exercise of the powers conferred upon him by subsection (5) of section 23 of the Income Tax Act, the Minister hereby makes the following Rules:—

1. These Rules shall be deemed to have come into force on the 1st day of April, 1977. Commencement.

2. In these Rules unless the context otherwise requires— Interpretation.

“chargeable rent income” means the sum of the total gross rent received or deemed to be received by any person who is a citizen of Sierra Leone during a basis period adjusted only to take account of—

(a) deductible allowance specified in Part I of the Schedule hereto;

(b) the additions and deductions prescribed in the Third Schedule to the Income Tax Act where applicable.

“rent” includes royalties premiums and any other gains or profits arising from property.

3. Income Tax shall be levied on rents and paid at the rates specified in Part II of the Schedule hereto for each year of assessment upon the chargeable rent income of every person liable to be charged with tax in the manner provided in subsection (5) of section 23 of the Income Tax Act, in respect of any income from rent accruing to or derived by such person as specified under paragraph (e) of subsection (1) of section 7 of the Income Tax Act during the basis period of the relevant year of assessment, provided that— Imposition of Tax.

- (a) tax shall not be levied on and paid for any year of assessment by any person where his total gross amount of income derived from rent in respect of the basis period relating to that year of assessment before taking into account the deductible allowance set out under Part I of the Schedule hereto is less than four hundred and two leones; and
- (b) no income from any other source chargeable to tax sources to or is derived by such person in the basis period of the relevant year of assessment so, however, that the sum of the aggregate chargeable income from all sources equals or exceeds four hundred and two leones.

Ascertainment of Income.

4. In ascertaining the chargeable rent income of any person for any year of assessment there shall be allowed against the gross amount of rent received or deemed to be received only the deductible allowances set out under Part I of the Schedule hereto plus capital allowances in accordance with the Third Schedule to the Income Tax Act where applicable and the provisions under Part IV of the Income Tax Act shall not apply.

Liability under Income Tax Act, Cap. 273.

5. Notwithstanding the provisions under these Rules in respect of subsection (5) of section 23 of the Income Tax Act every person chargeable with tax under the provisions of these Rules, shall remain liable for any act, matter or thing as is required to be done by him under any of the provisions of the Income Tax Act.

Powers of the Commissioner under the Act.

6. Nothing in these Rules shall be deemed to restrict the powers of the Commissioner under any of the provisions of the Income Tax Act.

## THE SCHEDULE

### PART I—DEDUCTIBLE ALLOWANCES

Total Deductible Allowances shall be at the rate of 30 per cent of the gross rent.

### PART II—RATES OF TAX

<i>Chargeable Rent Income</i>	<i>Rate of Tax</i>
Up to but not exceeding Le1,000.00 ... ..	2½ per centum
" " " " " Le1,500.00 ... ..	3½ " "
" " " " " Le2,000.00 ... ..	4½ " "
" " " " " Le2,500.00 ... ..	6 " "
" " " " " Le3,000.00 ... ..	7½ " "
" " " " " Le4,000.00 ... ..	10 " "

<i>Chargeable Rent Income</i>	<i>Rate of Tax</i>
Up to but not exceeding Le5,500.00 ... ..	12½ per centum
" " " " " Le7,200.00 ... ..	17½ " "
(a) Over Le7,200 but not exceeding Le12,00.00 ... ..	Take tax on Le7,200 plus 40 per centum of the ex- cess over Le7,200.
(b) Over Le12,000 but not exceeding Le19,200.00 ... ..	Take tax on Le12,000 plus 45 per centum of the excess over Le12,000.
(c) Over Le19,200.00 ... ..	Take tax on Le19,200 plus 50 per centum of the excess over Le19,200.

MADE this *1st* day of *April*, 1979.

Issued under my hand,

F. M. MINAH,  
*Minister of Finance*