

PUBLIC NOTICE No. 2 OF 1986

Published 30th January, 1986

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

THE INCOME TAX (RATE OF TAX ON INDIVIDUALS WITH INCOME FROM Short title.  
EMPLOYMENT) ORDER, 1985

In exercise of the powers conferred upon him by paragraph (a) of sub section (1) of section 27 of the Income Tax Act, the Minister of Finance acting in accordance with the advice of the Cabinet hereby makes the following Order:

1. This Order shall be deemed to have come into force on the 1st day of August, 1985. Commence-  
ment.

2. Part I of the First Schedule to the Income Tax Act is hereby revoked and replaced by the following new Part— Replacement  
of Part I of  
First Sched-  
ule to  
Cap. 273.

“PART I

(Section 27(I) (a))

(Rates of Tax applicable to individuals in employment resident in Sierra Leone)

<i>Chargeable Income</i>					<i>Tax</i>	
<i>Le</i>					<i>Le</i>	<i>Cts.</i>
2402-2420	..	..	..	..	88	80
2422-2440	..	..	..	..	90	00
2442-2460	..	..	..	..	91	20
2462-2480	..	..	..	..	93	00
2482-2500	..	..	..	..	94	80
2502-2520	..	..	..	..	96	00
2522-2540	..	..	..	..	97	20
2542-2560	..	..	..	..	99	00
2562-2580	..	..	..	..	100	80
2582-2600	..	..	..	..	102	00
2602-2620	..	..	..	..	103	20
2622-2640	..	..	..	..	105	00

<i>Chargeable Income</i>				<i>Tax</i>	
<i>Le</i>				<i>Le</i>	<i>Cts.</i>
2642-2660	..	..	..	106	80
2662-2680	..	..	..	108	00
2682-2700	..	..	..	109	20
2702-2720	..	..	..	111	00
2722-2740	..	..	..	112	80
2742-2760	..	..	..	114	00
2762-2780	..	..	..	115	20
2782-2800	..	..	..	117	00
2802-2820	..	..	..	118	80
2822-2840	..	..	..	120	00
2842-2860	..	..	..	121	20
2862-2880	..	..	..	123	00
2882-2900	..	..	..	124	80
2902-2920	..	..	..	126	00
2922-2940	..	..	..	127	20
2942-2960	..	..	..	129	00
2962-2980	..	..	..	130	80
2982-3000	..	..	..	132	80
3002-3020	..	..	..	134	40
3022-3040	..	..	..	136	80
3042-3060	..	..	..	139	20
3062-3080	..	..	..	141	60
3082-3100	..	..	..	144	00
3102-3120	..	..	..	147	00
3122-3140	..	..	..	150	00
3142-3160	..	..	..	152	40
3162-3180	..	..	..	154	80
3182-3200	..	..	..	157	20
3202-3220	..	..	..	159	60
3222-3240	..	..	..	162	00
3242-3260	..	..	..	164	40
3262-3280	..	..	..	166	80
3282-3300	..	..	..	169	20
3302-3320	..	..	..	171	60
3322-3340	..	..	..	174	00
3342-3360	..	..	..	177	00
3362-3380	..	..	..	180	00
3382-3400	..	..	..	182	40
3402-3420	..	..	..	184	80
3422-3440	..	..	..	187	20
3442-3460	..	..	..	189	60
3462-3480	..	..	..	192	00
3482-3500	..	..	..	195	60
3502-3520	..	..	..	199	20
3522-3540	..	..	..	202	80

Chargeable Income  
Le

Tax  
Le Cts.

3542-3560	..	..	..	..	206	40
3562-3580	..	..	..	..	210	00
3582-3600	..	..	..	..	213	00
3602-3620	..	..	..	..	216	00
3622-3640	..	..	..	..	219	60
3642-3660	..	..	..	..	223	20
3662-3680	..	..	..	..	226	80
3682-3700	..	..	..	..	230	40
3702-3720	..	..	..	..	234	00
3722-3740	..	..	..	..	237	60
3742-3760	..	..	..	..	241	20
3762-3780	..	..	..	..	244	80
3782-3800	..	..	..	..	248	40
3802-3820	..	..	..	..	252	00
3822-3840	..	..	..	..	255	00
3842-3860	..	..	..	..	258	00
3862-3880	..	..	..	..	261	60
3882-3900	..	..	..	..	265	20
3902-3920	..	..	..	..	268	80
3922-3940	..	..	..	..	272	40
3942-3960	..	..	..	..	276	00
3962-3980	..	..	..	..	279	60
3982-4000	..	..	..	..	283	20
4002-4020	..	..	..	..	288	00
4022-4040	..	..	..	..	291	60
4042-4060	..	..	..	..	296	40
4062-4080	..	..	..	..	301	20
4082-4100	..	..	..	..	306	00
4102-4120	..	..	..	..	309	60
4122-4140	..	..	..	..	314	40
4142-4160	..	..	..	..	319	20
4162-4180	..	..	..	..	324	00
4182-4200	..	..	..	..	327	60
4202-4220	..	..	..	..	332	40
4222-4240	..	..	..	..	337	20
4242-4260	..	..	..	..	342	00
4262-4280	..	..	..	..	345	60
4282-4300	..	..	..	..	350	40
4302-4320	..	..	..	..	355	20
4322-4340	..	..	..	..	360	00
4342-4360	..	..	..	..	363	60
4362-4380	..	..	..	..	368	40
4382-4400	..	..	..	..	373	20
4403-4420	..	..	..	..	378	00
4422-4440	..	..	..	..	382	80

*Chargeable Income*  
*Le*

*Tax*  
*Le Cts.*

4442-4460	..	..	..	..	388	80
4462-4480	..	..	..	..	393	60
4482-4500	..	..	..	..	399	60
4502-4520	..	..	..	..	405	00
4522-4540	..	..	..	..	410	40
4542-4560	..	..	..	..	416	40
4562-4580	..	..	..	..	421	20
4582-4600	..	..	..	..	427	20
4602-4620	..	..	..	..	432	00
4622-4640	..	..	..	..	438	00
4642-4660	..	..	..	..	444	00
4662-4680	..	..	..	..	448	80
4682-4700	..	..	..	..	454	80
4702-4720	..	..	..	..	459	60
4722-4740	..	..	..	..	465	60
4742-4760	..	..	..	..	471	00
4762-4780	..	..	..	..	476	40
4782-4800	..	..	..	..	482	40
4802-4820	..	..	..	..	487	20
4822-4840	..	..	..	..	493	20
4842-4860	..	..	..	..	498	00
4862-4880	..	..	..	..	504	00
4882-4900	..	..	..	..	510	00
4902-4920	..	..	..	..	516	00
4922-4940	..	..	..	..	523	20
4942-4960	..	..	..	..	530	40
4962-4980	..	..	..	..	537	60
4982-5000	..	..	..	..	544	80
5002-5020	..	..	..	..	552	00
5022-5040	..	..	..	..	558	00
5042-5060	..	..	..	..	565	20
5062-5080	..	..	..	..	572	40
5082-5100	..	..	..	..	579	60
5102-5120	..	..	..	..	586	80
5122-5140	..	..	..	..	594	00
5142-5160	..	..	..	..	600	00
5162-5180	..	..	..	..	607	20
5182-5200	..	..	..	..	614	40
5202-5220	..	..	..	..	621	60
5222-5240	..	..	..	..	622	80
5242-5260	..	..	..	..	636	00
5262-5280	..	..	..	..	642	00
5282-5300	..	..	..	..	649	20
5302-5320	..	..	..	..	656	40
5322-5340	..	..	..	..	663	60

<i>Chargeable Income</i>				<i>Tax</i>	
<i>Le</i>				<i>Le</i>	<i>Cts.</i>
5342-5360	..	..	..	670	80
5362-5380	..	..	..	678	00
5382-5400	..	..	..	684	00
5402-5420	..	..	..	691	20
5422-5440	..	..	..	698	40
5442-5460	..	..	..	705	60
5462-5480	..	..	..	712	80
5482-5500	..	..	..	720	00
5502-5520	..	..	..	726	00
5522-5540	..	..	..	733	20
5542-5560	..	..	..	740	40
5562-5580	..	..	..	747	60
5582-5600	..	..	..	754	80
5602-5620	..	..	..	762	00
5622-5640	..	..	..	768	00
5642-5660	..	..	..	775	20
5662-5680	..	..	..	782	40
5682-5700	..	..	..	789	60
5702-5720	..	..	..	796	80
5722-5740	..	..	..	804	00
5742-5760	..	..	..	810	00
5762-5780	..	..	..	817	20
5782-5800	..	..	..	824	40
5802-5820	..	..	..	831	60
5822-5840	..	..	..	838	80
5842-5860	..	..	..	846	00
5862-5880	..	..	..	852	00
5882-5900	..	..	..	859	20
5902-5920	..	..	..	866	40
5922-5940	..	..	..	873	60
5942-5960	..	..	..	880	80
5962-5980	..	..	..	888	00
5982-6000	..	..	..	894	00
6002-6020	..	..	..	901	20
6022-6040	..	..	..	908	40
6042-6060	..	..	..	915	60
6062-6080	..	..	..	922	80
6082-6100	..	..	..	930	00
6102-6120	..	..	..	936	00
6122-6140	..	..	..	943	20
6142-6160	..	..	..	950	40
6162-6180	..	..	..	957	60
6182-6200	..	..	..	964	80
6202-6220	..	..	..	972	00
6222-6240	..	..	..	978	00

*Chargeable Income*  
*Le*

*Tax*  
*Le Cts.*

6242-6260	..	..	..	..	985	20
6262-6280	..	..	..	..	992	40
6282-6300	..	..	..	..	999	60
6302-6320	..	..	..	..	1,006	80
6322-6340	..	..	..	..	1,014	00
6342-6360	..	..	..	..	1,020	00
6362-6380	..	...	..	..	1,027	20
6382-6400	..	..	..	..	1,034	40
6402-6420	..	..	..	..	1,041	60
6422-6440	..	..	..	..	1,048	80
6442-6460	..	..	..	..	1,056	00
6462-6480	..	..	..	..	1,062	00
6482-6500	..	..	..	..	1,069	20
6502-6520	..	..	..	..	1,076	40
6522-6540	..	..	..	..	1,083	60
6542-6560	..	..	..	..	1,090	80
6562-6580	..	..	..	..	1,098	00
6582-6600	..	..	..	..	1,104	00
6602-6620	..	..	..	..	1,111	20
6622-6640	..	..	..	..	1,118	40
6642-6660	..	..	..	..	1,125	60
6662-6680	..	..	..	..	1,132	80
6682-6700	..	..	..	..	1,140	00
6702-6720	..	..	..	..	1,146	00
6722-6740	..	..	..	..	1,153	20
6742-6760	..	..	..	..	1,160	40
6762-6780	..	..	..	..	1,167	60
6782-6800	..	..	..	..	1,174	80
6802-6820	..	..	..	..	1,182	00
6822-6840	..	..	..	..	1,188	00
6842-6860	..	..	..	..	1,195	20
6862-6880	..	..	..	..	1,202	40
6882-6900	..	..	..	..	1,209	60
6902-6920	..	..	..	..	1,216	80
6922-6940	..	..	..	..	1,224	00
6942-6960	..	..	..	..	1,230	00
6962-6980	..	..	..	..	1,237	20
6982-7000	..	..	..	..	1,244	40
7002-7020	..	..	..	..	1,251	60
7022-7040	..	..	..	..	1,258	80
7042-7060	..	..	..	..	1,266	00
7062-7080	..	..	..	..	1,272	00
7082-7100	..	..	..	..	1,279	20
7102-7120	..	..	..	..	1,286	40
7122-7140	..	..	..	..	1,293	60

<i>Chargeable Income</i>	<i>Tax</i>	
	<i>Le</i>	<i>Cts.</i>
7142-7160 .. .. .	1,300	80
7162-7180 .. .. .	1,308	00
7182-7200 .. .. .	1,315	20

- (i) Over Le7,200.00 per annum but under Le12,000.00 per annum;  
Take tax on Le7,200.00 plus 40 per cent of the excess over Le7,200.00.
- (ii) Over Le12,000.00 per annum but under Le19,200.00 per annum; Take tax  
on Le12,000.00 plus 45 per cent of the excess over Le12,000.00.
- (iii) Over Le19,200.00 per annum; Take tax on Le19,200.00 plus 50 per  
cent of the excess over Le19,200.00"

3. The Income Tax (Rate of Tax on Individuals with Income from Employment) Order, 1984 is hereby revoked. Revocation  
of P.N. No  
19 of 1984.

MADE this 4th day of November, 1985

Issued under my hand,

**JOE AMARA-BANGALI,**  
*Minister of Finance.*