

PUBLIC NOTICE No. 13 OF 1981

Published 23rd March, 1981

THE INCOME TAX ACT
(Cap. 273)

THE INCOME TAX (RATE OF TAX ON INDIVIDUALS WITH INCOME FROM EMPLOYMENT) ORDER, 1981 Short title.

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

1. This Order shall be deemed to have come into force on the 1st day of October, 1980. Date of commencement.
2. The First Schedule Part 1 to the Income Tax Act is hereby revoked and replaced by the following new schedule:— Revocation and replacement of The First Schedule of Part I of Cap. 273.

FIRST SCHEDULE
PART I
Section 27 (1) (a)

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

<i>Chargeable Income Le</i>	<i>Tax Le Cents</i>
752 - 800	13 20
802 - 850	14 40
852 - 900	15 00
902 - 950	16 20
952 - 1,000	16 80
1,002 - 1,050	19 20
1,052 - 1,100	21 00
1,102 - 1,150	22 80
1,152 - 1,200	25 20
1,202 - 1,250	27 00
1,252 - 1,300	28 80

Chargeable Income Le	Tax	
	Le	Cents
1,302 - 1,350	31	20
1,352 - 1,400	33	00
1,402 - 1,450	34	80
1,452 - 1,500	37	20
1,502 - 1,550	39	00
1,552 - 1,600	40	80
1,602 - 1,650	43	20
1,652 - 1,700	45	00
1,702 - 1,750	46	80
1,752 - 1,800	49	20
1,802 - 1,850	51	00
1,852 - 1,900	52	80
1,902 - 1,950	55	20
1,952 - 2,000	57	00
2,002 - 2,020	58	80
2,022 - 2,040	60	00
2,042 - 2,060	61	20
2,062 - 2,080	63	00
2,082 - 2,100	64	80
2,102 - 2,120	66	00
2,122 - 2,140	67	20
2,142 - 2,160	69	00
2,162 - 2,180	70	80
2,182 - 2,200	72	00
2,202 - 2,220	73	20
2,222 - 2,240	75	00
2,242 - 2,260	76	80
2,262 - 2,280	78	00
2,282 - 2,300	79	20
2,302 - 2,320	81	00
2,322 - 2,340	82	80
2,342 - 2,360	84	00
2,362 - 2,380	85	20
2,382 - 2,400	87	00
2,402 - 2,420	88	80
2,422 - 2,440	90	00
2,442 - 2,460	91	20
2,462 - 2,480	93	00
2,482 - 2,500	94	80
2,502 - 2,520	96	00
2,522 - 2,540	97	20
2,542 - 2,560	99	00
2,562 - 2,580	100	80
2,582 - 2,600	102	00

Chargeable Income		Tax	
Le		Le	Cents
2,602 - 2,620	...	103	20
2,622 - 2,640	...	105	00
2,642 - 2,660	...	106	80
2,662 - 2,680	...	108	00
2,682 - 2,700	...	109	20
2,702 - 2,720	...	111	00
2,722 - 2,740	...	112	80
2,742 - 2,760	...	114	00
2,762 - 2,780	...	115	20
2,782 - 2,800	...	117	00
2,802 - 2,820	...	118	80
2,822 - 2,840	...	120	00
2,842 - 2,860	...	121	20
2,862 - 2,880	...	123	00
2,882 - 2,900	...	124	80
2,902 - 2,920	...	126	00
2,922 - 2,940	...	127	20
2,942 - 2,960	...	129	00
2,962 - 2,980	...	130	80
2,982 - 3,000	...	132	00
3,002 - 3,020	...	134	40
3,022 - 3,040	...	136	80
3,042 - 3,060	...	139	20
3,062 - 3,080	...	141	60
3,082 - 3,100	...	144	00
3,102 - 3,120	...	147	00
3,122 - 3,140	...	150	00
3,142 - 3,160	...	152	40
3,162 - 3,180	...	154	80
3,182 - 3,200	...	157	20
3,202 - 3,220	...	159	60
3,222 - 3,240	...	162	00
3,242 - 3,260	...	164	40
3,262 - 3,280	...	166	80
3,282 - 3,300	...	169	20
3,302 - 3,320	...	171	60
3,322 - 3,340	...	174	00
3,342 - 3,360	...	177	00
3,362 - 3,380	...	180	00
3,382 - 3,400	...	182	40
3,402 - 3,420	...	184	80
3,422 - 3,440	...	187	20
3,442 - 3,460	...	189	60
3,462 - 3,480	...	192	00

<i>Chargeable Income</i>			<i>Tax</i>	
<i>Le</i>			<i>Le</i>	<i>Cents</i>
3,482 – 3,500	...	...	195	60
3,502 – 3,520	...	...	199	20
3,522 – 3,540	...	...	202	80
3,542 – 3,560	...	...	206	40
3,562 – 3,580	...	...	210	00
3,582 – 3,600	...	...	213	00
3,602 – 3,620	...	...	216	00
3,622 – 3,640	...	...	219	60
3,642 – 3,660	...	...	223	20
3,662 – 3,680	...	...	226	80
3,682 – 3,700	...	...	230	40
3,702 – 3,720	...	...	234	00
3,722 – 3,740	...	...	237	60
3,742 – 3,760	...	...	241	20
3,762 – 3,780	...	...	244	80
3,782 – 3,800	...	...	248	40
3,802 – 3,820	...	...	252	00
3,822 – 3,840	...	...	255	00
3,842 – 3,860	...	...	258	00
3,862 – 3,880	...	...	261	60
3,882 – 3,900	...	...	265	20
3,902 – 3,920	...	...	268	80
3,922 – 3,940	...	...	272	40
3,942 – 3,960	...	...	276	00
3,962 – 3,980	...	...	279	60
3,982 – 4,000	...	...	283	20
4,002 – 4,020	...	...	288	00
4,022 – 4,040	...	...	291	60
4,042 – 4,060	...	...	296	40
4,062 – 4,080	...	...	301	20
4,082 – 4,100	...	...	306	00
4,102 – 4,120	...	...	309	60
4,122 – 4,140	...	...	314	40
4,142 – 4,160	...	...	319	20
4,162 – 4,180	...	...	324	00
4,182 – 4,200	...	...	327	60
4,202 – 4,220	...	...	332	40
4,222 – 4,240	...	...	337	20
4,242 – 4,260	...	...	342	00
4,262 – 4,280	...	...	345	60
4,282 – 4,300	...	...	350	40
4,302 – 4,320	...	...	355	20
4,322 – 4,340	...	...	360	00
4,342 – 4,360	...	...	363	60
4,362 – 4,380	...	...	368	40

<i>Chargeable Income</i>			<i>Tax</i>	
	<i>Le</i>		<i>Le</i>	<i>Cents</i>
4,382 - 4,400	373	20
4,402 - 4,420	378	00
4,422 - 4,440	382	80
4,442 - 4,460	388	80
4,462 - 4,480	393	60
4,482 - 4,500	399	60
4,502 - 4,520	405	00
4,522 - 4,540	410	40
4,542 - 4,560	416	40
4,562 - 4,580	421	20
4,582 - 4,600	427	20
4,602 - 4,620	432	00
4,622 - 4,640	438	00
4,642 - 4,660	444	00
4,662 - 4,680	448	80
4,682 - 4,700	454	80
4,702 - 4,720	459	60
4,722 - 4,740	465	60
4,742 - 4,760	471	00
4,762 - 4,780	476	40
4,782 - 4,800	482	40
4,802 - 4,820	487	20
4,822 - 4,840	493	20
4,842 - 4,860	498	00
4,862 - 4,880	504	00
4,882 - 4,900	510	00
4,902 - 4,920	516	00
4,922 - 4,940	523	20
4,942 - 4,960	530	40
4,962 - 4,980	537	60
4,982 - 5,000	544	80
5,002 - 5,020	552	00
5,022 - 5,040	558	00
5,042 - 5,060	565	20
5,062 - 5,080	572	40
5,082 - 5,100	579	60
5,102 - 5,120	586	80
5,122 - 5,140	594	00
5,142 - 5,160	600	00
5,162 - 5,180	607	20
5,182 - 5,200	614	40
5,202 - 5,220	621	60
5,222 - 5,240	628	80
5,242 - 5,260	636	00

<i>Chargeable Income</i>			<i>Tax</i>	
<i>Le</i>			<i>Le</i>	<i>Cents</i>
5,262 – 5,280	...	...	642	00
5,222 – 5,300	...	...	649	20
5,302 – 5,320	...	...	656	40
5,322 – 5,340	...	...	663	60
5,342 – 5,360	...	...	670	80
5,362 – 5,380	...	...	678	00
5,382 – 5,400	...	...	684	00
5,402 – 5,420	...	...	691	20
5,422 – 5,440	...	...	698	40
5,442 – 5,460	...	...	705	60
5,462 – 5,480	...	...	712	80
5,482 – 5,500	...	...	720	00
5,502 – 5,520	...	...	726	00
5,522 – 5,540	...	...	733	20
5,542 – 5,560	...	...	740	40
5,562 – 5,580	...	...	747	60
5,582 – 5,600	...	...	754	80
5,602 – 5,620	...	...	762	00
5,622 – 5,640	...	...	768	00
5,642 – 5,660	...	...	775	20
5,662 – 5,680	...	...	782	40
5,682 – 5,700	...	...	789	60
5,702 – 5,720	...	...	796	80
5,722 – 5,740	...	...	804	00
5,742 – 5,760	...	...	810	00
5,762 – 5,780	...	...	817	20
5,782 – 5,800	...	...	824	40
5,802 – 5,820	...	...	831	60
5,822 – 5,840	...	...	838	80
5,842 – 5,860	...	...	846	00
5,862 – 5,880	...	...	852	00
5,882 – 5,900	...	...	859	20
5,902 – 5,920	...	...	866	40
5,922 – 5,940	...	...	873	60
5,942 – 5,960	...	...	880	80
5,962 – 5,980	...	...	888	00
5,982 – 6,000	...	...	894	00
6,002 – 6,020	...	...	901	20
6,022 – 6,040	...	...	908	40
6,042 – 6,060	...	...	915	60
6,062 – 6,080	...	...	922	80
6,082 – 6,100	...	...	930	00
6,102 – 6,120	...	...	936	00
6,122 – 6,140	...	...	943	20

<i>Chargeable Income</i>			<i>Tax</i>	
<i>Le</i>			<i>Le</i>	<i>Cents</i>
6,142 - 6,160	...	...	950	40
6,162 - 6,180	...	...	957	60
6,182 - 6,200	...	...	964	80
6,202 - 6,220	...	...	972	00
6,222 - 6,240	...	...	978	00
6,242 - 6,260	...	...	985	20
6,262 - 6,280	...	...	992	40
6,282 - 6,300	...	...	999	60
6,302 - 6,320	...	...	1,006	80
6,322 - 6,340	...	...	1,014	00
6,342 - 6,360	...	...	1,020	00
6,362 - 6,380	...	...	1,027	20
6,382 - 6,400	...	...	1,034	40
6,402 - 6,420	...	...	1,041	60
6,422 - 6,440	...	...	1,048	80
6,442 - 6,460	...	...	1,056	00
6,462 - 6,480	...	...	1,062	00
6,482 - 6,500	...	...	1,069	20
6,502 - 6,520	...	...	1,076	40
6,522 - 6,540	...	...	1,083	60
6,542 - 6,560	...	...	1,090	80
6,562 - 6,580	...	...	1,098	00
6,582 - 6,600	...	...	1,104	00
6,602 - 6,620	...	...	1,111	20
6,622 - 6,640	...	...	1,118	40
6,642 - 6,660	...	...	1,125	60
6,662 - 6,680	...	...	1,132	80
6,682 - 6,700	...	...	1,140	00
6,702 - 6,720	...	...	1,146	00
6,722 - 6,740	..	..	1,153	20
6,742 - 6,760	..	..	1,160	40
6,762 - 6,780	..	..	1,167	60
6,782 - 6,800	..	..	1,174	80
6,802 - 6,820	..	..	1,182	00
6,822 - 6,840	..	..	1,188	00
6,842 - 6,860	...	...	1,195	20
6,862 - 6,880	...	...	1,202	40
6,882 - 6,900	...	...	1,209	60
6,902 - 6,920	...	...	1,216	80
6,922 - 6,940	...	...	1,224	00
6,942 - 6,960	...	...	1,230	00
6,962 - 6,980	...	...	1,237	20
6,982 - 7,000	...	...	1,244	40
7,002 - 7,020	...	...	1,251	60

<i>Chargeable Income</i>		<i>Tax</i>	
<i>Le</i>		<i>Le</i>	<i>Cents</i>
7,022 - 7,040	...	1,258	80
7,042 - 7,060	...	1,266	00
7,062 - 7,080	...	1,272	00
7,082 - 7,100	...	1,279	20
7,102 - 7,120	...	1,286	40
7,122 - 7,140	...	1,293	60
7,142 - 7,160	...	1,300	80
7,162 - 7,180	...	1,308	00
7,182 - 7,200	...	1,315	20

- I. Over Le7,200 per annum but under Le12,000 per annum; Take tax on Le7,200 plus 40 per cent of the excess over Le7,200.
- II. Over Le12,000 per annum but under Le19,200 per annum; Take tax on Le12,000 plus 45 per cent of the excess over Le12,000.
- III. Over Le19,200 per annum: Take tax on Le19,200 plus 50 per cent of the excess over Le19,200.

MADE this 23rd day of March, 1981.

Issued under my hand

SAMA BANYA,
Minister of Finance.

EXPLANATORY NOTE

(This note is not part of this Notice, but is intended to indicate its general purport).

The purpose of this Public Notice is to relieve the low-income earners from income tax where the total gains or profits from employment do not exceed seven hundred and fifty-one Leones per annum.