PUBLIC NOTICE

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Published 21st September, 1995

THE INCOME TAX (CLEARANCE) ACT, 1992

(Act No. 4 of 1992)

THE INCOME TAX (CLEARANCE) (FEES) ORDER, 1995 Short title.

In exercise of the powers conferred upon it by section 14 of the Income Tax (Clearance) Act, 1992, 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. The fees payable for the issue of an income tax clearance certificate and a written statement shall be as set out in the Schedule. Fees.

P.N. No. 11 of 1994. 2. The Income Tax (Clearance) (Fees) Order, 1994 is revoked. Revocation.

SCHEDULE

TABLE I

INCOME TAX CLEARANCE CERTIFICATE FOR REGISTRATION OF TITLE TO LAND, ETC., AND IMPORT/EXPORT PURPOSES (SECTIONS 7 AND 8)

Applicant	*Period of Validity*	*Fee (Le)*
1. Companies	Not more than 3 months from date of issue ...	2,000.00
2. Sole Proprietorships and Partnerships	Not more than 3 months from date of issue ...	1,500.00
3. Persons in Employment	Not more than 3 months from date of issue ...	500.00
4. Students	Not more than 3 months from date of issue ...	200.00

Applicant	*Period of Validity*	*Fee (Le)*
5. Unemployed Persons	Not more than 3 months from date of issue	... 300.00

TABLE II

INCOME TAX CLEARANCE CERTIFICATE FOR ANY OTHER PURPOSES AND WRITTEN STATEMENT

INCOME TAX CLEARANCE CERTIFICATE		*Le*
1. Companies	3 months from date of issue	... 2,000.00
2. Sole Proprietorships and Partnerships	6 months from date of issue	... 1,500.00
3. Persons in Employment	12 months from date of issue	... 500.00
4. Students	12 months from date of issue	... 200.00
5. Unemployed Persons	12 months from date of issue	... 300.00

WRITTEN STATEMENT		
1. Companies	Not more than 3 months from date of issue	... 5,000.00
2. Sole Proprietorships and Partnerships	Not more than 3 months from date of issue	... 2,000.00

VEHICLE CLEARANCE		
1. Companies	Not more than 3 months from date of issue	... 1,000.00
2. Sole Proprietorships and Partnerships	Not more than 3 months from date of issue	... 1,000.00

MADE this *5th* day of *September, 1995*

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

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