

PUBLIC NOTICE No. 11 OF 1994

Amended by  
P.M. 1994  
1994

Published 17th March, 1994

**THE INCOME TAX (CLEARANCE) ACT, 1992**  
(Act No. 4 of 1992)

**THE INCOME TAX (CLEARANCE) (FEES) ORDER, 1994** 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 below—

**SCHEDULE**

TABLE I

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

<i>Applicant</i>	<i>Period of Validity</i>	<i>Fee (Le)</i>
1. Companies	Not more than 3 months from date of issue ... ..	1,500.00
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 ... ..	1,000.00
4. Students ... ..	Not more than 3 months from date of issue ... ..	200.00
5. Unemployed Persons ... ..	Not more than 3 months from date of issue ... ..	200.00

TABLE II—INCOME TAX CLEARANCE CERTIFICATE FOR ANY OTHER PURPOSE AND WRITTEN STATEMENT

INCOME TAX CLEARANCE CERTIFICATE

1. Companies	... ..	3 months from date of issue	Le
2. Sole Proprietorships and Partnerships	... ..	6 months from date of issue	1,500
3. Persons in Employment	... ..	12 months from date of issue	1,500
4. Students	... ..	12 months from date of issue	1,000
5. Unemployed Persons	... ..	12 months from date of issue	200

WRITTEN STATEMENT

1. Companies	... ..	Not more than 3 months from date of issue	... ..	4,000
2. Sole Proprietorships and Partnerships	... ..	Not more than 3 months from date of issue	... ..	200

P.N. 19  
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MADE this 8th day of February, 1994.

Issued under my hand,

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