

PUBLIC NOTICE No. 14 OF 1981

Published 23rd March, 1981

*THE SURTAX (TEMPORARY IMPOSITION) ACT, 1968*

THE SURTAX (TEMPORARY IMPOSITION) (RATE OF  
SURTAX) (NO. 2) ORDER, 1981

Short title.

In exercise of the powers conferred upon him by paragraph (c) of subsection (3) of Section 3 of the Surtax (Temporary Imposition) Act, the Minister of Finance hereby makes the following Order:—

1. This Order shall be deemed to have come into force on 1st January, 1981 and shall apply to surtax chargeable and payable for the year of assessment 1980/81 and for each year of assessment thereafter. Date of commencement.

2. The rate of surtax payable upon the amount of income tax charged or chargeable in the case of any individual whose income accrues or is derived from the exercise of any employment or the holding of any office shall be— Rate of Surtax payable.

- (a) 12½ per centum where the chargeable income is equal to one thousand leones and not more than three thousand leones;
- (b) 15 per centum where the chargeable income is more than three thousand leones but not more than seven thousand two hundred leones;
- (c) 17½ per centum where the chargeable income is more than seven thousand two hundred leones but not more than fifteen thousand leones;
- (d) 20 per centum where the chargeable income is more than fifteen thousand leones.

3. The Surtax (Temporary Imposition) (Rate of Surtax) Order, 1981 is hereby revoked. Revocation of P.N. No. 4 of 1981.

MADE this 23<sup>rd</sup> day of March, 1981.

Issued under my hand,

SAMA BANYA,  
*Minister of Finance.*

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**EXPLANATORY NOTE**

*(This Note is not part of the Order but is intended to indicate its general purport.)*

The purpose of this Order is merely to provide for the rate of surtax chargeable and payable by any individual whose income accrues or is derived from the exercise of any employment or the holding of any office.