

SIGNED this 30th day of November, 1974.

SIAKA STEVENS
President.

LS

No. 16



1974

Sierra Leone

The Pay-Roll Tax (Amendment) Act, 1974

Short title.

[12th December, 1974.] Date of Com-
mencement.

BE IT ENACTED by the President and Members of Parliament in this present Parliament assembled, as follows:—

1. Section 2 of the Pay-Roll Tax Act, 1972 (hereinafter referred to as the principal Act) is hereby amended as follows—

Amend-
ment
of Section 2
of Act No.
16 of 1972.

- (a) by re-numbering section 2 to read “2 (1)”; and
- (b) by inserting immediately thereafter a new subsection (2) to read as follows—

“(2) The tax payable under this section shall not be allowed as a deduction in ascertaining the income of any person for income tax purposes.”.

Amend-
ment of
Section 7 of
Act No. 16
of 1972

2. Section 7 of the principal Act is hereby amended as follows—

- (a) by re-numbering section 7 to read “7(1)”; and
(b) by inserting immediately thereafter a new subsection (2) to read as follows—

“Principal
Immigra-
tion Officer
to furnish
returns.

Act No. 14
of 1965.

(2) The Principal Immigration Officer shall, on the 1st day of January in each calendar year or on such other date as he is required to do so, furnish the Commissioner of Income Tax with a return of persons residing in Sierra Leone whether in employment or otherwise who are not citizens of Sierra Leone to whom the provisions of the Non-Citizens (Registration, Immigration and Expulsion) Act, 1965 apply containing such particulars or information in his possession as the Commissioner may deem necessary to carry into effect the provisions of this Act.”.

Passed in Parliament this 5th day of November, in the year of our Lord one thousand nine hundred and seventy-four.

M. MUNU,
Acting Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correctly printed copy of the said Bill.

M. MUNU,
Acting Clerk of Parliament.