

Commence-
ment.

1. This Act shall be deemed to have come into operation on the 1st day of April, 2004.

Amendment
of Act No. 16
of 1972.

2. The Pay-Roll Tax Act, 1972 is amended by the repeal and replacement of subsection (1) of section 2 by the following subsection—

“Imposition
of pay-roll
tax”.

(1) Subject to this Act, there shall be charged, levied upon and paid by every employer a pay-roll tax in respect of every employee who is not a citizen for each calendar year irrespective of the time within the calendar year during which the employee is employed as follows:—

- (a) nationals of
ECOWAS countries Le500,000.00
- (b) other foreign
nationals. Le3,000,000.00”

Passed in Parliament this *1st* day of *November*, in the year of our Lord two thousand and four.

J. A. CARPENTER,
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 correct printed copy of the said Bill.

J. A. CARPENTER,
Clerk of Parliament.

SIGNED this *1st* day of *December*, 2004.

ALHAJI AHMAD TEJAN KABBAH,
President.



No. 12



Sierra Leone

2004

The Entertainment Tax (Amendment) Act, 2004.

Short title.

Being an Act to amend the Entertainment Tax Act, 1971.

[*1st April, 2004*] Date of commencement.

ENACTED by the President and Members of Parliament in this present Parliament assembled.