

Commence-  
ment.      **1.** This Act shall be deemed to have come into operation on the 1st day of January, 2005.

Amendment  
of Act  
No. 8 of  
2000.      **2.** The Income Tax Act, 2000 is amended by the insertion after paragraph (j) of subsection (3) of section 23 of the following paragraph:—

“(k) the actual amount of leave pay or allowance paid by the employer.”

Passed in Parliament this 23rd day of *March*, in the year of our Lord two thousand and six.

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 18th day of April, 2006

ALHAJI AHMAD TEJAN KABBAH,  
*President.*



No. 6



Sierra Leone

2006

**The Income Tax (Amendment) (No. 2) Act, 2006.**

Short title.

**Being an Act to amend the Income Tax Act, 2000.**

[1st January, 2005] Date of commencement.

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