

Commen-
cement. **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 as follows:—

(a) by the insertion after paragraph (i) of subsection (3) of section 23 of the following:—

“(j) an amount not exceeding Le2,640,000 being a consolidation of all allowances paid to an employee”.

and

(b) by the repeal and replacement of the amount of Le10,000,000 appearing in item 2 of the Ninth Schedule by the amount of Le20,000,000.00.

Passed in Parliament this *2nd* day of *August*, in the year of our Lord two thousand and five.

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 *12th* day of *August*, 2005

ALHAJI AHMAD TEJAN KABBAH,
President.



No. 8



2005

The Income Tax (Amendment) Act, 2005.

Short title.

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

[1st January, 2005] Date of
Commen-
cement.

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