

CHAPTER 63.

LOCAL TAX.

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CHAPTER 63.

LOCAL TAX.



An Ordinance to make provision for the substitution of a Local Tax for certain taxes at present payable in the Protectorate, to make provision for matters incidental thereto, including the abolition of settlers' fees in those parts of the Protectorate to which this Ordinance is applied.

23 of 1954.
26 of 1956.
2 of 1957.
6 of 1958.

[3RD JANUARY, 1955.]

PART I.—PRELIMINARY.

1. This Ordinance may be cited as the Local Tax Ordinance, and shall have force and effect within such areas of the Protectorate as the Governor may by Order declare.

Short title and application.*

2. This Ordinance shall come into force on such date as the Governor may by Order declare.

Commencement.†

3. In this Ordinance, unless the context otherwise requires—
“Chieftom Treasurer” means the Chieftom Clerk who, together with the Paramount Chief, has charge of the keys of the Chieftom Treasury;

Interpretation.

“local tax” means the tax imposed under section 4;

“Minister” means the Minister for Internal Affairs;

“official receipt” means a receipt in the prescribed form issued in the prescribed manner;

“ordinarily resident” means resident for a period of six months during the twelve months ending upon the date on which any local tax imposed under this Ordinance becomes due, a period of residence by a taxpayer being deemed to have been continuous notwithstanding the temporary absence of such person during a portion of such period;

“precept” means a precept declared by a District Council in terms of section 20;

“prescribed” means prescribed by rules made under this Ordinance;

* The Ordinance was applied by P.N.1 of 1955 on the 3rd of January, 1955, to every chieftom in the Protectorate, except the Langrama and Normo chieftoms in the Kenema District and the Toli Chieftom in the Kono District, and by P.N.70 of 1959 it was applied on the 1st of July, 1959, to the Langrama and Normo Chieftoms, provided that local tax should not become due in those chieftoms until the 1st of January, 1960. The Toli Chieftom is the only area in which the Ordinance does not have force and effect.

† 3rd January, 1955 (P.N.1 of 1955).

Cap. 61.

“ Tribal Authority ” means a Tribal Authority constituted under the provisions of the Tribal Authorities Ordinance.

PART II.—IMPOSITION OF LOCAL TAX AND METHOD OF COLLECTION.

Imposition.
26 of 1956.

4. (1) Every year—

(a) every male person of the apparent age of twenty-one years or over who carries on a trade or business or is ordinarily resident in the Protectorate; and

(b) every female person of the apparent age of twenty-one years or over who carries on a trade or business or is ordinarily resident in the Protectorate and who, for the purpose of obtaining registration as a voter in House of Representatives or Local Government elections, has elected to pay the hereinafter mentioned tax,

shall, unless he or she—

(i) is a Paramount Chief; or

(ii) is a member of Her Majesty's Armed Forces; or

(iii) is attending any educational institution as a full-time scholar,

pay a tax to be known as local tax, the amount of which shall be determined according to the provisions of Part IV.

(2) Every person liable to pay local tax shall pay it, in the manner provided in this Part, in the chiefdom in which he or she is ordinarily resident or carries on a trade or business:

Provided that if any such person has not been ordinarily resident or has not carried on a trade or business in any one chiefdom during any year, he or she shall pay local tax which falls due on the first day of January of the following year in the chiefdom in which he or she was last resident or carried on a trade or business before the first day of January of such following year:

Provided further, that no person shall be required to pay local tax in more than one chiefdom in any one year.

(3) The decision of any female person to pay local tax under the provisions of sub-section (1) shall be irrevocable, that is to say, after first paying local tax, such female person shall be liable to pay local tax as long as she carries on a trade or business or is ordinarily resident in the Protectorate, whether or not she exercises her right to vote.

5. (1) On or before the first day of September in each year, the Tribal Authority in each chiefdom shall appoint three or more persons, one of whom shall be a Chiefdom Clerk, to be a Tax Assessment Committee for the purpose of ascertaining the number of persons liable to pay local tax within such chiefdom:

Appoint-
ment of Tax
Assessment
Committee.

Provided that the Minister shall have power to fix, by Notice in the *Gazette*, a later date on or before which such appointment shall be made in any chiefdom or chiefdoms specified in such Notice.

(2) Persons appointed as members of a Tax Assessment Committee shall serve thereon until the Tax Assessment Committee for the next year has been appointed:

Provided that in every chiefdom the Tribal Authority shall have power, subject to the approval of the Minister, to revoke the appointment of any member of the Tax Assessment Committee and to fill any vacancy in such Committee.

(3) Every Chief or Headman shall, when required to do so by the Tribal Authority, declare to the Tax Assessment Committee the name of every person ordinarily resident in his area who is liable to pay local tax.

6. (1) In case of any dispute as to the apparent age of any person for the purposes of this Ordinance the decision of a Medical Officer shall be final.

Disputes as
to age and
residence.

(2) In case of any dispute as to whether any person is or was ordinarily resident in the Protectorate or in any chiefdom during any year, the decision of the District Commissioner shall be final.

26 of 1956.

7. Every native who is liable to pay local tax shall pay such tax either—

Payment by
natives.
2 of 1957.

(a) to the Chiefdom Treasury of the Tribal Authority in whose area of jurisdiction he is liable to pay local tax; or

(b) to such person as may be appointed by the Minister by Notice in the *Gazette*; or

(c) to the Chief or Headman in whose area of jurisdiction he is ordinarily resident or carries on a trade or business or was last resident or carried on a trade or business, as the case may be;

and the said appointed person or Chief or Headman, as the case may be, shall pay all local tax so received by him to the Chiefdom Treasury of the Tribal Authority in whose area of jurisdiction the local tax is payable:

Provided that where an employer of labour is appointed by the Minister by Notice in the *Gazette* to collect local tax from his employees, those of his employees who are liable to pay local tax but have not yet paid, shall pay such tax to their employer who shall in each case issue a receipt in the prescribed form and pay the tax so received by him to the Chieftom Treasury of the chieftom or chieftoms in which such employees are liable to pay local tax.

Payment by
non-natives.

8. Every non-native who is liable to pay local tax shall pay such tax either to the Chieftom Treasury of the Tribal Authority in whose area of jurisdiction he is liable to pay local tax or to the Chief or Headman in whose area of jurisdiction he is ordinarily resident, or carries on a trade or business or was last resident or carried on a trade or business as the case may be.

Promulgation
of rates, date
and place of
payment.

9. (1) In each chieftom the local tax in respect of each year shall become due on the first day of January of that year and shall, subject to the provisions of section 16, be paid on or before such date and at such place if not paid to the Chieftom Treasury as shall be determined according to the provisions of sub-section (2).

(2) Not later than the 15th day of January in each year the Tribal Authority in each chieftom shall declare—

(a) the date on or before which and the place at which every native who is liable to pay local tax during the current year in the chieftom over which it has jurisdiction shall pay such tax;

(b) the date on which Chiefs and Headmen and persons appointed by the Minister under the provisions of section 7 shall pay to the Chieftom Treasury all amounts of local tax collected by them on the date fixed in paragraph (a);

(c) the date, not being later than the 30th day of June, on or before which every non-native who is liable to pay local tax during the current year in the chieftom over which it has jurisdiction shall pay such tax to the Chieftom Treasury or the Chief or Headman.

(3) The rates of local tax as determined according to the provisions of Part IV and the date and place of payment thereof shall be published in the *Gazette* and orally promulgated by each Tribal Authority throughout the area of its jurisdiction and each Tribal Authority shall cause a written notice thereof to be publicly displayed at the Chieftom Treasury at least one month before the date fixed for payment of such tax.