



THE GAMBIA

NO. 09 OF 2010

Assented to by The President

this 29th day of May, 2010

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YAHYA A. J. J. JAMMEH
President

AN ACT to amend the Income and Sales Tax Act, 2004 and for connected matters.

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ENACTED by the President and the National Assembly.

Short title and commencement

1. (1) This Act may be cited as the Income and Sales Tax (Amendment) Act, 2010.

(2) Section 4 is deemed to have come into force on 1st January, 2004.

Amendment of No. 19 of 2004

2. The Income and Sales Tax Act, 2010 (referred to as "the Principal Act") as set out in this Act.

Amendment of Section 79

3. Section 79 (3) of the Principal Act is amended—

(a) in paragraph (a) by substituting the words "two percent" the words "half percent"; and

(b) in paragraph (b) by substituting the words "three percent" the words "half percent".

Amendment of Section 142

4. Section 142 (3) of the Principal Act is amended in paragraph (e) by substituting for the word "fifteen".

PASSED in the National Assembly this Eight day of April, in the year of Our Lord Two Thousand and Ten

D. C. M. Kebbeh

Clerk of the National Assembly

THIS PRINTED IMPRESSION has been carefully compared by me with which has passed in the National Assembly, and found by me to be a true copy of the said Bill.

D. C. M. Kebbeh

Clerk of the National Assembly