



THE GAMBIA

NO. 12 OF 2005.

Assented to by The President,

this 21<sup>st</sup> day of July, 2005

YAHYA A. J. J. JAMMEH  
*President*

**AN ACT** to amend the National Education Levy Decree, 1995 and for matters connected therewith.

[ ]

**ENACTED** by the President and the National Assembly.

Short title

1. This Act may be cited as the National Education Levy (Amendment) Act, 2005.

Amendment of  
Decree No. 64 of  
1995

2. The National Education Levy Decree, 1995 (in this Act referred to as "the principal Act") is amended as set out in this Act.

National Education Levy (Amendment) Act, 2005  
3. The principal Act is amended, by substituting for-

- (a) the words "National Education Levy" wherever they occur, the words "National Education and Technical Training Levy";
- (b) the word "Commissioner", wherever it occurs, the word "Commissioner-General"; and
- (c) the word "Minister", wherever it occurs, the words "Secretary of State".

4. Section 2 of the principal Act is amended by-

- (a) substituting for the definition of "Commissioner", the following new definition-  
' "Commissioner-General" means the Commissioner-General of Taxes; ';  
and
- (b) inserting in the proper alphabetical sequence, the following new definition-  
' "employer" means -  
(a) a company registered under the Companies Act;  
(b) a business registered under the Business Registration Act;  
(c) a partnership; and  
(d) a public corporation; '

Amendment of section 2

95: 01

Amendment of section 3

5. Section 3 of the principal Act is amended by-

- (a) re-numbering the existing section as section 3 (1) and deleting all the words appearing after "subsequent year"; and
- (b) inserting immediately after section 3 (1), as amended, the following new subsection-  
  
"(2) The levy to be paid under subsection (1) is 0.25 per cent of the gross annual revenue of an employer as determined by the Commissioner-General."

Amendment of section 4

6. Section 4 of the principal Act is amended by re-numbering the existing section as subsection (2) and inserting immediately before subsection (2), as re-numbered, the following new subsection-

"(1) The levy is payable by an employer who has in his or her employment five or more employees."

Amendment of section 5

7. There is hereby substituted for section 5 of the principal Act, the following new section-

- "Collection of levy 5. (1) The levy shall be collected by the Commissioner-General who shall pay all amounts collected as follows-  
  
(a) twenty-five per cent, into the Consolidated Fund to finance national education; and

Insertion of section 7A

8. There is hereby inserted immediately after section 7 of the principal Act, the following new section-

"Invalid agreements

7A. (1) An agreement between an employer and employee which purports to authorize the employer to recover, from the employee, the levy paid by the employer under this Decree shall be null and void and of no effect.

(2) An employer shall not -

(a) reduce, directly or indirectly, the salary, wage, remuneration, emolument or other benefit of an employee; or

(b) dispense with the services of an employee, as a result of the levy.

(3) An employer who contravenes subsection (2) commits an offence and shall be liable on conviction to a fine of fifty thousand dalasis."

(b) seventy-five per cent, into the fund of the National Training Authority to finance technical and vocational education and training."

(2) The Commissioner-General shall submit to the Authority an account of its percentage of all levies collected, and paid by him or her under this section."

Amendment of section 9

9. Section 9 of the principal Act is amended by substituting for paragraph (b), the following new paragraph-

"(b) vary the percentages specified in sections 3 and 5."

Deletion of Schedule

10. The Schedule to the principal Act is hereby deleted.

PASSED in the National Assembly this Thirtieth day of June in the year of Our Lord Two Thousand and Five

D. C. M. Kebbeh  
Acting Clerk of the National Assembly.

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

D. C. M. Kebbeh  
Acting Clerk of the National Assembly.