



THE GAMBIA

NO. 3 OF 2004.

Assented to by The President,
this day of , 2004.

YAHYA A. J. J JAMMEH
President.

AN ACT to amend the Pay Roll Tax Act and make provision for matters connected therewith.

[1st January, 2004]

ENACTED by the President and the National Assembly.

- | Short title and commencement | |
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| 1. This Act may be cited as the Pay Roll Tax (Amendment) Act, 2004 and shall be deemed to have come into force on 1 st January, 2004. | |
| 2. The Pay Roll Tax Act (in this Act referred to as 'the principal Act') is amended as set out in this Act. | |

Amendment of section 9.

3. Section 9 of the principal Act is amended-

(a) in subsection (1) by-

(i) substituting for the semi-colon at the end of paragraph (b), a full stop, and

(ii) deleting paragraph (c); and

(b) by inserting immediately after subsection (1), as amended, the following new subsection-

"(1A) Subject to subsections (1) and (3) of this section, the provisions of this Act shall apply to all categories of non-Gambians except those in the public sector."

Amendment of section 19

4. Section 19 of the principal Act is amended by substituting for the words "two thousand five hundred dalasis or imprisonment for a term not exceeding five years", the words, "twenty thousand dalasis or imprisonment for a term of two years".

Amendment of section 20.

5. Section 20 of the principal Act is amended by substituting for the words "two thousand five hundred dalasis", the words "fifteen thousand dalasis".

PASSED in the National Assembly this
the year of Our Lord Two Thousand and Four

30th day of March

M.S. JALLOW
Clerk of the National Assembly.

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

M.S. JALLOW
Clerk of the National Assembly.