1. This Act shall be deemed to have come into operation on the 1st day of April, 2004.

2. The Pay-Roll Tax Act, 1972 is amended by the repeal and replacement of subsection (1) of section 2 by the following subsection—

"Imposition of pay-roll tax.".

(1) Subject to this Act, there shall be charged, levied upon and paid by every employer a pay-roll tax in respect of every employee who is not a citizen for each calendar year irrespective of the time within the calendar year during which the employee is employed as follows:—

(a) nationals of ECOWAS countries Le500,000.00

(b) other foreign nationals. Le3,000,000.00"

Passed in Parliament this 1st day of November, in the year of our Lord two thousand and four.

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.