NATIONAL REVENUE AUTHORITY

TAX AND NON-TAX REVENUE GUIDE
OCTOBER 2022

2nd Edition

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1. INTRODUCTION

The purpose of this guide is to provide taxpayers with a clear and concise overview of the main taxes, tariffs, duties, royalties, fees, etc. currently applicable in Sierra Leone.

This guide has been compiled by staff of the National Revenue Authority (NRA), the institution with responsibility for assessing and collecting domestic taxes, customs dutiesand other revenues specified by law.

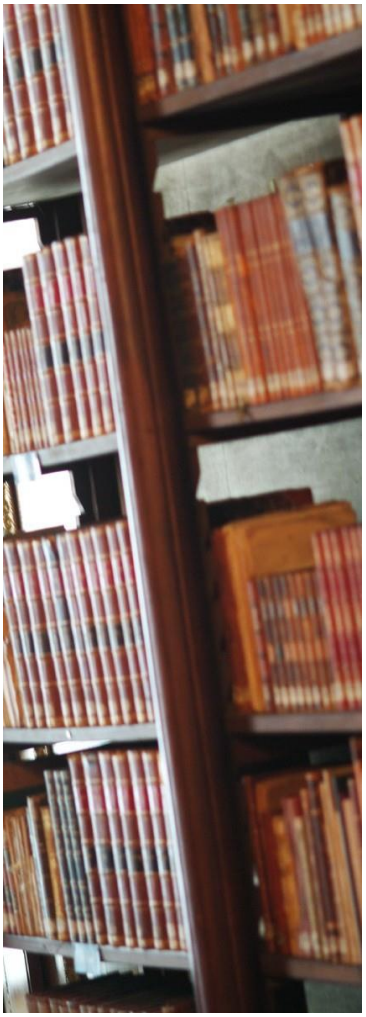
This booklet is for use by our clients and staff, and it is intended as a guide only and not as a comprehensive summary of Sierra Leonean tax laws and practice.

NOTE:

ALL COMPUTATIONS AND FIGURES IN DOMESTIC CURRENCY ARE REPORTED IN THE OLD LEONE. THEREFORE, CONVERSIONS IN THE NEW LEONE SHOULD BE DIVIDED BY 1,000.

The various tax laws (including amendments introduced in the annual Finance Acts) are noted in each section of this guide for further reference.

We hope that you find this guide useful in helping you fulfill your tax obligations. Together, we will be able to raise and invest the resources needed to further our country's development in the interests of us all.



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2. DOMESTIC TAXES

The Domestic Tax Department (DTD) of the NRA is the 'one-stop shop' for domestic taxes in Sierra Leone, including:

- Goods and Services Tax (GST)
- Pay-As-You- Earn (PAYE)/ personal income tax
- Corporate income tax
- Withholding taxes (rent, government contracts)
- Payroll tax (on employment of non -Sierra Leoneans)
- Rental income tax
- Foreign Travel Ticket Tax
- Capital Gains Tax
- Domestic Excise Tax

Pay-As-You-Earn (PAYE) / Personal Income Tax (PIT)			
Definition	**Tax Base**	**Rate**	**Legal Basis**
Tax on employment income (PAYE) and other individual business income (PIT) of resident Individuals	Employment/ business income	0% - 30%	Section 23 of **Income Tax Act, 2000** as amended in Section 11 of the Finance Act, 2019
Tax on employment income (PAYE) and other individual business income (PIT) of non-resident Individuals	Employment/ business income	25%	Section 23 of **Income Tax Act, 2000**
Small and Micro Taxpayers Regime			
Tax on turnover of small businesses	Turnover of small businesses	3%	Section 4 of **Income Tax Act 2000** as amended in Section 25 of Finance Act 2021
Corporate Income Tax			
Tax on profit made by corporate entity	Company profit	25% 15% for manufacturing entities/ factories outside Western Area	Section 5 of **Income Tax Act, 2000** as amended in Section 21 of the Finance Act, 2020 and Paragraph 4 of Part II of the **Extractive Industry Revenue Act 2018,** as amended in Section 37 of the Finance Act 2022. Section 5 of **Income Tax Act, 2000** as amended in Section 8 of the Finance Act 2021.

Capital Gains Tax			
Tax on profit from sale of capital asset	Profit from sale of capital asset	25%	Section 57-61 of **Income Tax Act, 2000** as amended by Section 13 of Finance Act 2021
Payroll Tax			
Tax paid by employers of non-citizens	Non-citizens employed	Le 1.5 million per ECOWAS citizen & Le 5 million per non-ECOWAS citizen per year	**Payroll Tax Act 1972** as amended in Section 4 of Finance Act 2017

Withholding Taxes				
Tax	**Definition**	**Tax Base**	**Rate**	**Legal Basis**
Rental income tax	Tax on rental in- come. Tax withheldby tenant on rent owed to landlord.	Rental i n-come above threshol d	10%	Section 120 (3) **In-come Tax Act, 2000**
Payment to Contractors	Tax on contract value. Tax withheld byrecipient of service.	Contract value Le1 million and above	5.5% & 10.5% for resident & non-resident respectively	Section 117 **Income Tax Act, 2000** as emended in Section 10(4c) of the Finance Act 2022
Dividends	Tax withheld by resident company that pays dividend	Dividends	10%	Section 118 **Income Tax, 2000**
Interest Pay-ment	Tax on interest payment	Interest	15%	Section 119 **Income Tax Act, 2000**
Management Fees	Tax on the value of management fees paid	Value of manageme ntfees	10%	**Income Tax Act. 2000** as amended in Sec. 22 of Finance Act 2019 and Sec 16 of FA 0221

Goods and Services Tax (GST)				
	Definition	**Tax Base**	**Tax Rate**	**Legal Basis**
Import GST	Tax on goods imported,paid as a percent of value at the time they entered the country	Value of tax-able import	15%	**GST Act, 2009** Section 14

Domestic GST	Tax on domestic consumption of imported and locally produced goods/services, paid as percent of value at time they are sold	Taxable supply of goods / services sold	15%	**GST Act, 2009** Section 14

2.1 TAXES ON INCOME

A. Residence, Tax Year and Income Sources

Income tax is levied in each year on the total income of both resident and non-resident persons in Sierra Leone.

In general, resident persons are taxed on their worldwide income while non-resident persons are taxed on income which has a source in Sierra Leone. Income has a source in Sierra Leone if it accrues in or is derived from activities in Sierra Leone irrespective of where the contract is awarded or signed.

Resident Individuals

An individual is generally resident for tax purposes in Sierra Leone if that individual is:

- Present in Sierra Leone for an aggregate period of 182 days or more in any 12-month period that commences or ends during the year;
- A citizen, including one who is temporarily absent from Sierra Leone or has a permanent home outside Sierra Leone; or
- An employee of the Government of Sierra Leone posted abroad.
- A Sierra Leonean permanent establishment is treated as a resident company for the purposes of income taxation.

Temporarily Resident Individuals

An individual who otherwise would be treated as a resident shall instead be treated as 'temporarily resident' in Sierra Leone for the entire year of assessment if that individual:

- Is not a citizen of or domiciled in Sierra Leone.
- Does not intend, during the year of assessment, to reside in Sierra Leone for a total period of more than four years, and
- As of the end of the year, has not been resident in Sierra Leone for more than four years.

A partnership is resident for a year if any of the partners resided in Sierra Leone at any time during that year.

A company is resident if it is incorporated under the Companies Act 2009 or its management and control is exercised in Sierra Leone at any time during the year.

Persons not meeting the above criteria are considered to be non-resident persons.

Income Tax Year

The income tax year of assessment is 1 January to 31 December. A taxpayer may choose a different ('substituted') year of assessment upon approval of the Commissioner-General.

Sources of Income

The chargeable income of a person for any calendar year is the total of that person's income for the year derived from activities in Sierra Leone from each business, employment, and investment less the total amount of deductions allowed to that person.

A percentage of turn-over maybe used to ascertain chargeable income of a taxpayer (15% and 20% of turnover as the case maybe), if only incomplete records or no records are used by the taxpayer respectively for any year of assessment. This is known as Minimum Chargeable Income(MCI) basis of assessment.

B. Pay-As-You-Earn (PAYE)

The Income Tax Act of 2000 as amended taxes basic salary and all fringe benefits whether in cash or kind as employment income with the exception of one-month basic salary as leave allowance. Fringe benefits include the provision of a motor vehicle, housing, meals, chauffeur/driver, and domestic staff, etc. to top executive officers of an organization.

The table below indicates the income tax bands and rates generally applicable to the chargeable income of resident individuals.

The chargeable income of non-resident individuals is generally taxed at a flat rate of 25%.

Annual and Monthly tax rates

The table below indicates the income tax bands and rates generally applicable to the chargeable income of resident individuals shown here calculated on either an annual or monthly basis:

Year	Chargeable Income (Le)	Chargeable Income (Le)	Rate
2021	Per annum (Le)	Monthly (Le)	%
Not Over	7,200,000	600,000	Nil
Next	7,200,000	600,000	15
Next	7,200,000	600,000	20
Next	7,200,000	600,000	25
Excess Over	28,800,000	2,400,000	30

***Note**: Further, for individuals receiving employment income, there is a threshold on non- taxable allowance of Le 7,200,000 per year or Le 600,000 per month. For employees receiving leave allowance in excess of their gross monthly salary, the excess shall be subject to income tax at 30% or the higher marginal band in which that employee falls.*

Box 1: Example of PAYE Computation

Mr. X is an employee of BZ Ltd, his emoluments for the month of January 2021 are shown below:

	Basic Salary	5,652,000.00
	Cost of living allowances	1,695,600.00
	Subsistence allowances	1,243,440.00
	Entertainment allowances	678,240.00
	Transport Allowances	847,800.00
	Housing allowance	1,413,000.00
	Clothing allowance	1,130,400.00
	Tips	500,000.00
	Achievement Award	1,500,000.00
	Bonus	5,652,000.00
	Overtime	450,000.00
	Leave Allowance	11,277,000.00

Computation		
Step 1	**Account for NASSIT (where applicable):**	
		Le
	Basic Salary	5,652,000.00
	Less: NASSIT @ 5%	(282,600.00)
	Net Basic Salary	5,369,400.00
Step 2	**Consolidate all allowances:**	
	Cost of living allowances	1,695,600.00
	Subsistence allowances	1,243,440.00
	Entertainment allowances	678,240.00
	Transport Allowances	847,800.00
	Housing allowance	1,413,000.00
	Clothing allowance	1,130,400.00
	Total Consolidated Allowances	7,008,480.00

Step 3	**Adjust for Non-Taxable Allowance:**	
		Le
	Total Consolidated Allowances	7,008,480.00
	Less: Non-Taxable Allowance Threshold	(500,000.00)
	Taxable Allowance	6,508,480.00

Step 4	**Aggregate all income to get chargeable income**		
	Income Type	Le	
	Net Basic Salary	5,369,400.00	
	Taxable Allowance	6,508,480.00	
	Tips	500,000.00	
	Achievement Award	1,500,000.00	
	Bonus	5,652,000.00	
	Overtime	450,000.00	
	Leave Allowance in excess of basic salary*	5,625,000.00	
	Chargeable Income	**25,604,880.00**	
Step 5	**Tax Computation**		
Chargeable Income	25,604,880.00		
Next	600,000.00	-	-
	25,004,880.00		
Next	600,000.00	0.15	90,000.00
	24,404,880.00		
Next	600,000.00	0.20	120,000.00
	23,804,880.00		
Next	600,000.00	0.25	150,000.00
Exceeding 2,400,000	23,204,880.00	0.30	6,961,464.00
PAYE Due			**7,321,464**

Assume Mr. X has the under mentioned additional benefit from his employment which total 2,780,000.00.

** Only the amount of leave allowance in excess of basic salary attracts PAYE. Here, this is 11,277,000—5,652,000=5,625,000. This does not form part of regular PAYE Computation but in the month in which the leave allowance is paid.*

Benefits-in-Kind (BIK)	
Motor Vehicle - Domestic	550,000.00
Utilities	300,000.00
Accommodation	1,100,000.00
Domestic Servants	230,000.00
Others	600,000.00
Total BIK	2,780,000.00
Tax Charged	834,000.00

*Note: The highest marginal band of the taxpayer should be applied to the Total BIK. Since the highest marginal band of Mr. X's PAYE is 30%, then the tax rate on his BIK is (30% **

Social Security Scheme

In addition to income taxes, Sierra Leone has a contributory social security scheme. The total minimum contribution is 15% of basic salary. The employee contributes 5% of his/her basic salary while the employer contributes 10% of the employee's basic salary. The amount is remit-ted to the National Social Security and Insurance Trust (NASSIT).

The amount contributed by the employee is granted as an allowable deduction before personal income tax computation.

Due Date for Payments

Monthly: against 15th day of the month following the payment of staff salary.

Penalty for Default

⇒ 10% if paid within 30 days from the due date.

⇒ 15% if paid after 30 days and up to 90 days from the due date.

⇒ 25% if paid after 90 days from the due date.

Filing of PAYE Returns

The employer is required to file a monthly PAYE return (in spreadsheet format) on or before the 15th of the month following the payment of staff emoluments.

A PAYE taxpayer or a taxable person may file an annual return of income tax 120 days (4 months) after the end of a previous year of assessment and pay any taxes underpaid during the year of assessment or similarly claim refund or rebate of excess income tax paid as provided for under sec-tion 115 of the Income Tax Act, 2000 asamended.

Penalty for Late Filing

The following penalties shall apply to a late filer of an annual tax return who files after the due date without good course.

(a) large taxpayer -Le50,000,000

(b) medium taxpayer -Le25,000,000

(c) small taxpayer-Le2,500,000

The following penalties shall apply to a late filer of a monthly tax return who files after the due date

(a) large taxpayer -Le10,000,000

(b) medium taxpayer-Le5,000,000

(c) small taxpayer-Le1,000,000

A taxpayer who without good course fails to file an income tax return and any other return required by this Act within the

stipulated period shall be liable to the following penalties.

a) large taxpayer -Le100,000,000

(b) medium taxpayer-Le50,000,000

(c) small taxpayer-Le5,000,000

Note: A taxpayer who without reasonable excuse files an income tax return incorrectly stating his chargeable income, shall be liable to a penalty of twenty five percent of the difference between the amount of tax payable for the year of assessment and the amount that would have been payable if the tax payable had been calculated by reference to the incorrect return.

C. Taxpayer Segmentation (Large, Medium, Small, Micro)

There are four categories of business tax- payers based on turnover. The current thresholds are set out in the Income TaxAct, 2000, as amended by section 6 of the Finance Act, 2022:

Large taxpayers: large taxpayer means a taxpayer with an annual turnover of above Le 5,000,000,000 and/or other additional requirements as may be prescribed by the Commissioner-General

Medium taxpayers:

medium taxpayer" means a taxpayer with an annual turnover of an amount above Le100,000,000.00 and up to Le 5,000,000,000.00

Both large and medium taxpayers are governed by the normal tax regime described elsewhere in this document. The NRA has a separate Large Taxpayers Office and a Medium Taxpayers Office to serve these taxpayers respectively.

As per Section 45 of the Finance Act 2021, any medium enterprise established between 1 January 2021 and 31 December 2023 are eligible for a tax reliefon the income derived in the first one

year of business operations.

Small taxpayers: small taxpayer means: a taxpayer with an annual turnover above Le 10,000,000.00 and an amount up to Le100,000,000.00.

Small taxpayers (other than those incorporated as companies or defined as professional service providers under section 20 of the Finance Act 2020) may choose to paytaxes under the Small Taxpayer Regime described below or under the normal tax regime. The NRA has a Small Taxpayers Office (with three sub-offices in Freetown) to serve these taxpayers.

As per Section 45 of the Finance Act 2021, any small enterprise established between 1 January 2021 and 31 December 2023 shall be eligible to a tax relief on the incomederived in the first one year of business operations.

Micro taxpayers: means a taxpayer with an annual turnover less than Le10,000,000.00.

Micro taxpayers are exempt from income tax (as a result of section 6 of the Finance Act, 2020).

NOTE: Taxpayers that are engaged in the extraction of minerals and other natural resources from land sea or air are classified under the Extractive Industry Revenue Unit (EIRU) irrespective of their turnover limit.

D. Small Taxpayer Regime

A Small Taxpayer is an individual whose turnover is above 10,000,000.00 and up to Le 100,000,000/00.

The income tax payable for small taxpayers who choose to be taxed under the Small and Micro Taxpayer Regime is 3% on annual turnover (see section 25 of the Finance Act, 2021).

Where the taxpayer is a transport service provider or engaged in alluvial gold, diamond and sand-based exporting or dealing in mining activities, the tax payable is the higher between:

The 3% tax on turnover or

Upon application in writing by a taxpayer who files tax returns by the due date, the Commissioner General may extend the period within which the return of income is to be made by a maximum period of sixty days upon payment of the following fees–

(a) large taxpayer -le20,000,000.

(b) medium taxpayer -Le10,000,000; and

(c) small taxpayer -Le1,000,000

Providers of Transport Service	Income Tax Payable in Leones
Trucks, tankers, large tippers, or trailers	Le1,000,000
Buses, mini-buses, delivery vans or small tippers	Le500,000
Taxis, mini-taxis, or motorbikes	Le200,000

NOTE: Taxpayers engaged in alluvial mining and other extractive activities in a small scale are managed in the Extractive Industry Revenue Unit, under a presumptive tax regime (see table below)

E. Company/Corporate Income Tax (CIT)

Corporation tax is a form of income tax that is levied on corporate bodies such as limited liability companies, trusts and co-operatives.

Resident companies and non-resident companies that meet the requirements of a permanent establishment are taxable at a rate of 25% on their taxable income. Corporate Income Tax is paid in installments by both private and public companies that declare taxable profits in a year of assessment. The installments are spread quarterly at 25% of the total tax due or by simply dividing into four (4) equal installments and payable on or before the 15th of the 3rd, 6th, 9th, and 12th months of the year of assessments which may coincide with the tax year (January to December) or be a substituted year of assessment.

As per Section 8 of the Finance Act 2021, corporate income tax for manufacturing entities or factories whose management and functional activities are exclusively set up outside the Western Area is 15%.

F. Capital Allowances

Capital allowances are granted to persons who own depreciable assets and use those assets to produce income from business.

Group	Assets included	Rate
1	Plant, machinery, and equipment, including automobiles and trucks	40%
2	All other tangible depreciable assets except buildings & intangible depreciable assets	10%
3	Buildings used to house industrial, manufacturing, or agricultural activities	15%
4	Buildings used to house commercial activities other than those described in group 3	10%
5	Buildings other than those described in groups 3 and 4:	5%
6	Expenditure on start-up costs on mineral and petroleum prospecting and exploration	100%
7	Production rights and other expenditure incurred on mineral and petroleum development	40% (initial) 20% (annual)

Capital allowances granted to a person are to be taken in the year granted and cannot be deferred.

G. Investment Allowances

The amount of investment allowance to be deducted from business income is 5% of the cost of the qualifying asset in its year of acquisition. This is known as First Year Allowance.

Deductions not allowed

In general, expenses that are of a capital nature or not wholly, exclusivelyand necessarily incurred in the pro-duction of assessable income are not allowed to be deducted. Examples of expenses that are not allowed as deductions for tax purposes are personal and capital expenditure.

Deductions allowed

Expenses or outgoing incurred by the taxpayer during the year of assessment to the extent that that expenses or outgoing were incurred in the production of assessable income.

Examples of allowable expenses are as follows:

- capital allowance (see below)
- specific bad debts
- tax losses carry forward for up to ten years
- repairs and improvements
- losses incurred on the realization of business or investment assets and liabilities
- incentive for hiring female managers
- employment of disable persons
- cost of promotion
- social development and research costs
- interest and financial costs that meet the thin capitalization rule etc.

Business Investment Relief

A deduction known as business investment relief shall be allowed to a resident individual if he subscribes on his own behalf for qualifying shares in an eligible company either directly or through a business investment relief fund approved by the Commissioner, neither he nor an associate of his is a landlord, employee, partner or loan creditor of the company or any associate of the company; and he together with his associates has less than thirty percent of the voting shares in or rights in a distribution of the assets of the company. (Section 44 Income Tax Act 2000).

Foreign Tax Relief

Foreign tax credits are available to relieve double taxation on overseas in- come. Credits are calculated separately for each source of business, employment and investment income and may not

exceed the average rate of Sierra Leonean income tax of that person for the year of assessment applied to that person's taxable foreign income

for the year (Section 90 Income Tax Act 2000).

Relief in the case of double taxation may be claimed by parties which has double taxation agreement, or which is provided for by an international body to which Sierra Leone is a signatory

(Section 94 Income Tax Act 2000).

Corporate Groups

Corporate groups, irrespective of their affiliations, prepare accounts separately and are taxed separately. Capital allowance is not transferable. They should be utilized under a separatecover by each group member.

H. Payroll Tax

According to the Payroll Tax Act, 1972, an annual lump sum tax (known as payroll tax) is levied on all foreign nationals working in Sierra Leone. The payroll tax is payable by the employers, on behalf of each foreign national in its workforce and Payroll Tax is not a deductible expenditure.

The amounts payable are as follows:

- Citizens from ECOWAS – SLL1, 500,000
- Non-ECOWAS Citizens – SLL 5,000,000

(ECOWAS = Economic Community ofWest African States)

The Payroll Tax Act as amended re- quires every employer who employs individuals who are not citizens of Sierra Leone to pay a tax not later than 31st January every year. This tax is payable irrespective of the time during which the employee is employed in Sierra Leone.

Branches

Companies or businesses with branches and outlets outside Freetown are obliged to show separately under the segmentation rules, the activities of each branch or outlet and must maintain copies of such records in the regions or places outside Freetown in which they operate for audit inspection.

The Act does not apply to the following **employers**:

- The President.
- Religious or charitable institutions in respect of clergymen & missionaries
- Diplomatic and consular missions.
- Employers who have been granted a tax holiday.

The following **individuals** are exemptedfrom the tax:

- Persons who are exempted from in- come tax.

- Persons whose services are provideddirectly or indirectly under a Technical Assistance Programme be- tween the Government and any other Government.

- Temporary teachers at a university, college, or school.
- Employees of ecclesiastical, charitable, or educational institutions who are not connected with a business carried on by the institution.
- In addition, The Development of Industries Act 1983 (No 6 of 1983) also exempted from Payroll Tax those foreigners hired for training citizens in an industrial establishment and for other foreigners engaged in a Sierra Leone (industrial) enterprise.

Penalty for non-payment

Payment of the sum equal to ten (10) per cent (%) of the amount of the pay-roll tax payable by the employer shall be added to the amount of the tax remaining due and payable after the 31st day of January in the relevant year irrespective of any further notice issued by the Commissioner to the employer and the provisions of the Act relating to the collection and recovery of the payroll tax shall apply to the collection and recovery of such sum.

It shall be sufficient for the Commissioner as soon as possible each year to give notice in the Gazette or otherwise requiring every employer liable to pay pay-roll tax under the payroll Act to do so within the time prescribed and to produce to his satisfaction evidence of compliance not later than the fifteenth day of the month next following or on such other date as the Commissioner may direct.

I. Rent Tax

Rental Income Tax is charged on income generated from rented land, houses, buildings located in Sierra Leone irrespective of the residency status of the Landlord (Finance Act 2020).

The rate is 10% of the rental value of such property after deducting a non- taxable threshold of Le 7,200,000.00 per annum and an optional 10% allowance on the residual value for wear and tear where there is an agreement. Both individual / private residency and institutional tenancies are liable to withhold the 10% tax on the rent payable to the landlord.

The rental tax must be paid over to the National Revenue Authority within thirty days of payment or finalization of the rental agreement, whichever is earlier. A penalty of 25% will be levied for late payment of such tax. A copy of the tenancy agreement must be sub- mitted to the NRA if the rental value is above the taxable threshold.

Rental income taxpayers are obliged to file rental income tax returns within 30 days of payment of such tax. Failure

to file such a return will accrue a penalty of Le 5,000,000.00. Imputed rental income tax is also payable to the NRA on owner's occupied premises for business purpose.

Box 2: Example of Rental Tax Computation

Rental income tax is calculated on the total gross income received by the landlord for the year of assessment by deducting the non-taxable threshold of Le 7,200,000

Thereafter, a further 10% is deducted from the balance.

Finally, the rate is then applied on the remaining balance.

Example Mr. X who owns a house at Murray Town receives a rental income of 4,000,000 per month.

This figure is multiplied by 12 to get the yearly amount.

		Le
	Gross Rent	48,000,000.00
	Less non- taxable threshold	7,200,000.00
		40,800,000.00
	10% Deductible Allowance	4,080,000.00
	Taxable Rent	36,720,000.00
	Rental Tax(10%)	3,670,000.00

Note*: If 10% tax payable based on the computation outlined above is a final taxto the taxpayer who receives rental income tax as a sole source of income. If other incomes are received by the taxpayer from other sources in Sierra Leone, then such income have to be declared and taxed according under the relevant provisions of the Income Tax Act 2000.*

If the taxpayer is involved in solely holding and letting business, then the income for all property are aggregated and taxed accordingly using the income tax rules at the marginal rate of 30%. Institutional Tenant should withhold 10% from the payment to the Landlord and pass it on to the National Revenue Authority

J. Capital Gains Tax

Capital Gains Tax (CGT) is a tax on gains realized on the disposal of a chargeable asset which includes but not limited to business asset, investment asset, land and sea and its attachments in Sierra Leone.

Persons taxable under the laws of Sierra Leone relating to deposing chargeable assets shall be liable to withhold and pay to the National Revenue Authority capital gains tax on the chargeable assets disposed.

Where the person disposing the chargeable assets is non-resident, the buyer shall be liable to withhold and pay capital gains tax on the chargeable assets disposed to the National Revenue Authority within 30 days after the disposal

A person who fails to withhold capital gains tax as required shall be liable to pay the tax together with interest and any other penalty.

Real property means chargeable asset and includes but not limited to agricultural land and whatever lies on and beneath the surface of the land and sea, petroleum products, ore, precious gems, metals and other minerals.

gains tax shall be payable by a chargeable person (vendor) at the rate of 25% of the capital gain accruing to or derived by that chargeable person from the disposal of a chargeable as- set owned by a chargeable person.

Returns should be filed together with the payment within 30 days of disposal of the chargeable asset.
There is a penalty of Le 5,000,000.00 for failing to file Capital Gains Tax returns on the due date. Penalty is due on the amount payable as indicated above as per other income taxes not paid on the due date.

Chargeable disposal" means the sale, realization or change of hands of a chargeable asset including shares and gifts other than those specifically exempt from capital gains tax by law. Chargeable person" means a person, individual, corporation and related organizations including permanent establishment, associates, affiliates and joint

ventures which have made chargeable disposal of a chargeable asset duringa year of assessment.

Exemption from capital gains computation

- Capital gain of a person that is up to and under the minimum chargeable income of Le3,600,000 per annum or per transaction.
- Capital gain accruing to or derived by a company out of a merger, amalgamation, or re-organization of the company where there is continuity of underlying ownershipin the asset of at least one quarter.
- Capital gain resulting from a transfer

of ownership of the asset by a person to that person's spouse, children, parent, brother or sister;

- Capital gain resulting from a

transfer of ownership of the asset between former spouses as part of a divorce settlement or a genuine separation agreement.

- Capital gain where the amountreceived on realization is, within one year of realization, used to acquire a chargeable asset of the same nature (referred to as "replacement asset").

Box 3: Example Capital Gains Tax Computation	Le
Consideration (Selling Price)	400,000,000
Total Cost Base	220,000,000
Gain	180,000,000
Less Exempt Gain of Le 3,600,000	3,600,000
Taxable Gain	176,400,000
Tax @ 25%	**44,100,000**

K. Foreign Travel Tax (FTT)

FTT is payable by every person departing from Sierra Leone by ship, aircraft, or other means of transport as per the Foreign Travel (Ticket)Tax Act 1975 as amended by the Finance Act 2017. It shall be paid on or before the date of departure. Foreign Travel Ticket Tax is collected bythe person issuing the ticket (whether hardcopy or e-tickets) and is payable not later than 15 daysafter the end of every month following its issuance.

The following are the rates applicable by class and destination:

Departing to an ECOWAS country:
Economy: USD 25
Business: USD 50
First class: USD 75

Departing to a non-ECOWAS country:
Economy: USD 55
Business: USD 170
First class: USD 250

A penalty of 15% per month is chargeable where a person collects the tax and fails to pay it to the NRA on time. Persistent failure to collect tax by owners of aircraft or ships may lead to the suspension of their operating licenses and action taken for tax evasion which may incur a fine of Le 50,000,000.00 and or 5 years imprisonment.

L. Withholding Taxes

Withholding tax is deducted atsource of income or payment for goods and or services that exceeds Le 1,000,000 per transaction. With-holding tax rates vary depending on

whether the recipient of the income is resident or non-resident and the nature or type of payment. Below is a withholding tax table as applicable to various types of transactions / payments.

The income of a professional service provider whether resident or not but with a source of income in Sierra Leo-ne shall be subject to a withholding tax per transaction at the rate of10% on turnover. (*Continued on next page*)

Types of Payment and Rates to be withheld from payments made in Sierra Leone

Type of Payment	**Rate (%)**		**Legislation (as amended)**
	Resi dent	Non-Resi-dent	
Payments to contractors*	5.5	10.5	Section 117 of the Income Tax Act
Payments to professional service providers	10%	10%	Section 116A of the Income Tax Act (see Finance Act 2020)
Dividends	10	10	Section 119 of the Income Tax Act
Interest	15	15	
Rents	10	10	Section 120 of the Income Tax Act
Royalties	25	25	
Pensions and Annuities	15	25	Section 121(2) of the Income Tax Act
Natural Resource Payments	25	25	Section 122 of the Income Tax Act
Real Property	10	10	Section 120 of the Income Tax Act
Winnings of Le 500,000—10 million	10		Section 2 of the Finance Act 2017
Winnings > Le 10 million	20		Section 2 of the Finance Act 2017
Employment Income	0	25	Section 116 of the Income Tax Act
Payments to or applications for benefit(s)	0	25	Section 123 of the Income Tax Act

***Note:** The 0.5% of the 5.5% withholding tax in the table above is a levy for the free healthcare insurance scheme which is an allowable deduction but not an income tax deduction or credit.*

Professional service providers shallupon submitting documents for registration to the Office of Administrator and Registrar-General or seeking to obtain a license, permit, clearance or other authorization for an activity,produce evidence of having paid the withholding tax per transaction to the National Revenue Authority.

M. Related Party Transactions (Transfer Pricing and Thin Capitalization Rules)

In the event where an arrangement exists between associated persons/related parties, the persons shall calculate their income and tax payable according to the arm's length standard.

In determining whether the condition of control transactions is consistent pursuant to Section 95 Income Tax Act 2000 as amended and the quantum of any adjustment made under that section, the standard to be applied shall be that of arms length on an uncontrolled transaction and in accordance with the Transfer Pricing Regulation 2021.

However, there are re- strictions on shareholder loans as follows:

- The amount allowable in respect of interest expenses deductibility is restricted on loans from a shareholder or his associate to the extent of interest on one half (50%) the excess of that loan over the shareholder's paid up share capital. Any excess of this will be disallowed and recharacterised as dividend and taxed at the rate of 10% (Deemed Dividend Rule- Section 85 Income Tax Act 2000 as amended).

- In the case of mining companies, the amount allowable in respect of interest expenses is restricted on loans from a shareholder or his associate on total borrowing of the paying company to three times its paid-up share capital. Interest on the excess of the loan in this regard is disallowed as a deduction against taxable profit.Any amount disallowed shall be treated as a deemed dividend.

Under section 95 of the Income Tax Act 2000 as amended by the Finance Act 2021, the Commissioner-General has the power to recharacterise debt financing as equity financing if needed to properly calculate income and tax payable in line with the arm's length principle.

2.2 TAXES ON TRANSACTIONS

A. Domestic Excise Tax

Domestic Excise Tax is currently administered on locally produced alcoholic beverages and energy drinks. The rate of taxes applicable to alcoholic beverages ranges from 5% - 30% based on specified rules. (Finance Act 2016 and Finance Act 2022).

Payment and returns filing are due on or before the 21st day of the month following the tax period in which the sales was made. There are penalties and enforcement provisions for non-compliance on filing and payment of domestic excise taxes.

There also exists import excise at the rate of 30% on the CIF value of imported cigarettes and related products. Alcohol also has a specific excise duty rate of $1.5 per litre on alcoholic contents of up to 10%; and
$2 per litre on alcoholic content of more than 10%.

Excise tax also applies to importation and domestic production of energy drinks at a rate of 20%.

Note that Excise Tax also applies to the importation of few other commodities such as water, laundry soap, cooking oil, margarine etc. (see Finance Act 2018, 2019, 2020, 2021 and 2022) .

B. Goods and Services Tax (GST)

Sierra Leone's Goods and Services Tax (GST) is a modern form of sales tax—a tax on the domestic consumption of imported and locally-produced

goods and/or services, paid as a percentage of their value at the time they are imported, sold, exchanged, or delivered.
GST is applied at a single rate of fifteen per cent (15%) on the majority of goods and services (including imports) supplied in Sierra Leone for local use or benefit.

GST is collected from consumers only by registered businesses when theymake supplies of those goods and services that are not specified in the GST Act 2009 as exempt supply. Examples of exempt supply include rice, fuel among others.

Total input GST paid by registered GST traders is deducted from the total output GST received by them from their customers. The net difference is paid over to the authority at the end of the month following the transaction. A credit will be claimed if input GST exceeds output GST. This is subject to audit verification

before credits are paid or utilised by registered GST traders. In practice, it is rare for businesses to constantly claim GST credit except for export businesses and for businesses in perpetual loss situation which may not be sustainable.

GST Act 2009 classified four categories of goods and services collectively known as 'supplies.' These are:

- Standard-rated supplies – 15%
- Zero-rated supplies – GST charged at the rate of 0%. Input GST can be claimed. Example exports.
- Exempt supplies – Not part of GST chargeable supply. No input GST claim.
- Supplies outside the scope of GST. Eg sale of business as a going concern, mergers, and acquisitions.

Taxpayers must be registered for GST if their turnover exceeds Le 350,000,000 per annum and they are dealing in chargeable supply. Goodsand / or services that are not in the second schedule (exempt supply schedule) as indicated below must register for GST as long as the turnover threshold is attained.

GST Refund Process

Persons and organizations listed under the Third Schedule of the Goods and Services Act 2009 or by way of an agreement ratified by parliament relieved from paying GST will be required to pay GST on Goods and Services and request for refunds to be paid within 90 Days after submission of refund claim and show evidence of payment of GST on particular goods and services.

Electronic Cash Register (ECR)

As at 2021, transactions of GST registered businesses are required to be made through an Electronic Cash Register (ECR).

Rules, requirements, and responsibilities for the administration of the scheme as well as the offences for defaulters are outlined in the Electronic Cash Register Regulation 2021.

Exempt Supply as per Second Schedule

No.	Exempt Supply as at 2022	Description
1	Animals, fish and birds imported for breeding and rearing purposes; seeds, bulb rooting imported for propagation	Live asses, mules and hinnies, live marine mammals, live fish and aquatic invertebrates (excluding ornament- tal fish and pets), edible fruits, seeds, bulbs, roots, nutsand vegetables
2	Rice in its raw state	Rice is considered to be in its raw state even if it has undergone stripping or polishing. Supply of Ports Services in respect of the imports of rice
3	Agricultural inputs	Chemicals used solely as agricultural inputs, including all forms of fertilizers, acaricides, fungicides, rematicides, growth regulators, pesticides, veterinary drugs and vaccines and animal feed unfit for human con- Sumption
4	Local Agricultural produce for Manufacturing	Supply of following local agricultural produce to local industries for exclusively local manufacturing: ♦ rubber, palm oil, coffee, cashew, and similar cashcrops ♦ tuber such as cassava, potato, and yam ♦ fruits of all kinds such as pineapples, bananas and plantains ♦ others, such as sorghum, cotton, beans, groundnuts, sesame seeds and vegetables
5	Water	Supply of water excluding bottled or other packaged and distilled water
6	Education services	These include tuition or instruction for students provided by an institution duly registered or licensed by the appropriate institution being- a) a pre-primary, primary or secondary school; b) a technical college, community college or university; c) an educational institution established for the promotion of adult education, vocational training, improved literacy or technical education; d) an institution established for the education or training of physically or mentally handicapped persons; e) and published by the Minister responsible for education in the Gazette

7	Medical services and pharmaceuticals	Medical services; mosquito nets; and a list of drugs approved and published in the Gazette by the Ministry of Health for treatment of malaria, HIV-AIDS, leprosy, tuberculosis, snake bites, rabies, and laser fever, diabetes, high blood pressure, hepatitis, Typhoid, vaccines, condoms
8	Transportation of passengers	Transportation of persons by bikes, buses and similar vehicles, ferry, train, and air excluding internal air travel, boat and hovercraft services
9	Crude oil and hydrocarbon products	Petrol, diesel, liquefied petroleum gas, kerosene and residual fuel oil, bitumen but excluding lubricating oils
10	Financial services	The operations of financial institutions licensed, regulated and supervised under the Bank of Sierra Leone Act, 2019 or any other similar enactment and include but not limited to Commercial Banks, Financial Associations, micro-finance institutions, Apex Bank and Cooperatives, Capital markets, Discount Houses, Home Mortgage Finance, Leasing Companies and Foreign Exchange Bureau
11	Goods for the disabled	Articles designed exclusively for use by the disabled
12	Land and buildings	Land and Buildings; the granting of assignment or surrender of an interest in land or buildings: the rights to occupy land or buildings
13	Plants and Machinery	Machinery, apparatus, and appliances designed for use exclusively in- (a) agriculture, veterinary, fishing and horticulture, (b) manufacturing, and (c) mining And classified as exempt under the Harmonised Systems Commodity Classification Code.
14	Issuance of Identification Documents	Passport, voters' ID Cards etc.
15	Baby foods	Baby food given to children between the age of 1-5years
16	Exercise books	Exercise books used in primary and secondary schools
17	Raw fish	Raw fish that a caught in Sierra Leone territorial waters
18	Solar and Energy Saving Equipment	Importation and sale of photovoltaic system equipment and low energy or energy efficient appliances that meet relevant International Electro-technical Commission (IEC) global standards

19	Telecommunication services	Without free and promotional calls and free data use to the extent that the value of such supply s does not exceed10 percent of the total billable and unbillable calls and data used in that period
20	Telecommunications services without consideration	Any free or promotional call or data use that exceeds 10 percent of the total billable and unbillable calls and date use, as provided for in the second schedule to the Goods and Services Tax Act, 2009, shall be charged at the existing fair market price of Le 650 per minute, or the ap- plicable rate from time to time, for both voice and datause.
21	Services in the aviation industry within Sierra Leone	Services within the international airport zone, including handling, profiling, airline catering, airline fuel, lounge, cargo, screening
22	Buses imported exclusively for commercial public transportation	A one-time import of least 10 buses with sitting capacity of not less than 18-seats imported for commercial use for transporting passengers
23	Teaching and learning materials	Materials specifically imported in reasonable quantities by and consigned to registered schools for official use and not resale outside the school. They must be labelledor bearing an imprint for recognition as items belonging to that particular school and shall be approved by the ministry responsible for basic and secondary education. They include— (a) Interactive white boards; white & green boards (b) Pens and pencils (c) Textbooks and exercise books (d) Art and craft and materials, drawing paper, glue, ink and crayons (e) School recreational equipment: playground equipment, manipulative toys for daycare pre-school, Physical and Health Education items (Balls, Nets, Hurdles, etc.) (f) Uniforms/apparels, such as socks, bags, specifically designed and recognized for a particular school
24	Environmentally friendly activities	Supply relating to the management and recycling of plastics and other wastes in support of environmentally friendly activities
25	Bulk wheat (grain)	Wheat is considered as bulk wheat when it is used as input for industrial manufacturing of flour
26	Wheat flour	Supply in respect of imported and domestically produced wheat flour
27	Electrical energy consumption	The consumption, supply or use of renewable energy from mini grids-connected solar power in Sierra Leone.

Note: The Third Schedule to the GST Act 2009 exempts all UN Agencies or International Organizations protected by the Vienna Conventions. A refund mechanism is currently being considered by the Authority and the Ministry of Finance to ensure that GST paid by these organizations

Box 4: Example of how Goods and Services Tax is charged on Value Added

(Value Added = V Purchases = P and Sales = S)

If P=300,000 S = 500,000 and tax = 15%.

Then the alternative approaches are:

Theoretical Calculation

Tax on value added = (500,000 – 300,000)

= 200,000 X 15% tax

= 30,000

Calculation of GST in Practice

Value Added Tax = (500,000 X 15%) – (300,000 X 15%)

= 75,000 – 45,000

= 30,000

Box 5: Example of how GST is computed using Inclusive and Exclusive Value

Inclusive Value: This is the value of a good or service after the applicable GST is added. To calculate the GST, we use the fraction method

$$\frac{\text{the rate of GST}}{100 + \text{the rate of GST}} \text{ i.e. } \frac{15}{115} \text{ or } \frac{3}{23}$$

Example.

ABC Ltd, a GST registered business sold a laptop computer to XYZ Ltd. for a total amount of Le5,000,000 including GST.

Calculation for this GST transaction

GST = 5,000,000* 3/23

Exclusive Value: This is the value of a good or service before any applicable GST is added. To calculate the GST, we use the GST standard rate of 15%.

Using the same example, the exclusive value is

5,000,000 – 652,174 = 4,347,826

Therefore GST = 4,347,826 * 15%

Box 6: Illustration of how GST is charged at all stages

Import of Milk	Price/Value Added	Output Tax	Input Tax	Tax paid to Govt.
Importer				
Imported milk	4,000		600	600
Value added	200			
Price to retailer	4,200	630		3
Retailer				
Value added	200			
Price to customers	4,400	660	630	30
Consumer price (incl. GST)	5,060			
Total Tax Revenue				660

GST is charged at the rate of 15%
There is a total revenue of Le660 to GoSL and the consumer price of Le5,060

2.3 TAX INCENTIVES

Tax Incentives are granted on a sectoral basis which is subject to review based on the economic priority of the government. Key sectors, Legislations and Tax Incentives are listed inthe Table below: -

Sector and legislation	Tax incentive
Agriculture (ITA 2000 Section 31)	Income tax-exempt income The income of an individual or a company incorporated in Sierra Leone derived from any agricultural activity involving rice farming and tree crop farming for a period of ten years from the commencement of the agricultural activity (and in the case of company, 50% of any dividend paid in that period).

Airlines (ITA 2000 Section 31A;FA 2016 Section 6)	Income tax-exempt income The income of any Sierra Leone company that provides commercial passenger flights is exempt from tax for the year of assessment ending 31st December 2016 and the subsequent four years of assessment
Fish farming(FA 2015 Section 26)	Income tax-exempt income Fish farms comprising at least ten fishponds and measuring at least 200 square metres shall, of the 1st January 2015, be exempted from income tax on (a) income derived from any fish farming activity; and (b) 50% of any dividend paid as a result of these activities, for a period of five years
Infrastructure (FA 2011 Section 23)	Income tax-exempt income: - Income derived from any undertaking under the Public-Private Partnership Infrastructure Projectsin excess of twenty million dollars shall enjoy a corporate tax relief for fifteen years
Petroleum (Refinery FA 2013 Section 47)	Income tax-exempt person: - A petroleum refinery investing a minimum of $20,000,000 and employing at least fifty Sierra Leonean citizens shall be eligible for a corporate tax relief not exceeding five years
Pharmaceuticals (FA 2011 Section 25, sub -section (1))	Income tax-exempt business Any new business- (a) manufacturing drugs, medical devices, and other health-related items according to the guidelines of the World Health Organization; and (b) investing a minimum of $500,000, and (c) employing a minimum of fifty persons for that purpose; shall be eligible for a corporate tax relief not exceeding ten years
Poultry (FA 2013 Section 50)	Income tax-exempt income: - The income derived from investment in poultry business shall be exempt from income tax for aperiod of three years (a) In the case of a Sierra Leonean citizen if the investment is at least $50,000 (b) in the case of a non-citizen, if the investment is at least

Depreciable Assets (ITA 2000 Section 39 ITA 2000 7th Schedule ITA 2000 Section 41)	Income tax deductions: - A capital allowance deduction is allowed for depreciation of a taxpayer's depreciable assets, as per the following groups and depreciation rates 1) Plant, machinery, and equipment, including automobiles and trucks: 40% 2) All other tangible depreciable assets except buildings, and intangible depreciable assets 10% 3) Buildings used to house industrial, manufacturing, or agricultural activities: 15% 4) Buildings used to house commercial activities other than those described in group 3: 10% 5) Buildings other than those described in groups 3 and 4: 5% A deduction is allowed in respect of expenses incurred to repair, renew, alter, or improve depreciable assets
Investment and Employment General Incentive (FA 2015 Section 24)	Income Tax-exempt persons: - Any business registered in Sierra Leone and having, at least, 20% Sierra Leonean ownership as of 1st January 2015, and beyond shall be entitled to corporate tax exemption (a) For a period of 5 years if its fulltime workforce is at least 100 employees and minimum investment is $5,000,000 (b) For a period of 10 years if its workforce is at least 150 employees and minimum investment is $7,500,000
Research and Development (FA 2011 Section 14)	Income tax deductions: - For the purposes of income tax, any expenses incurred on R & D by an investor shall be eligible for deduction from profits of 100% of the cost incurred up to the extent of profits of the same year the expenditure is made but any unclaimed amount shall not be made available for future deductions
Training Expenses (FA 2011 Section 15)	Income tax deductions: - For the purposes of income tax, any expenses on training of local staff in an approved training programme shall be eligible for deduction from profits of 100% of the cost incurred up to the extent of profits of the same year the expenditure is made, but any unclaimed amount shall not be available for future deductions
Manufacturing (FA 2013 Section 48) (FA 2021, Section8)	Income tax-exempt person: A new business investing a minimum of $2,000,000 and employing at least twenty Sierra Leonean citizens shall be eligible for a corporate tax relief not exceeding five years Corporate income tax for factories whose management and activities are exclusively outside the Western Area is capped at

Disabled Persons (FA 2011 Section 21)	Income tax deductions: - For the purposes of income tax, there shall be deducted from the taxable profits of any business or establishment, 200% of the actual cost of the remuneration payable to any physically or mentally disabled employees, up to the extent of the profits of the year in which the expenditure is made, but any unclaimed amount shall not be available for future deductions
Social Services (FA 2011 Section 16)	Income tax deductions: - Any expenses on social services, suchas building of schools and hospitals and any investment that is outside the scope of the original investment and which would be also available to the general for use free of charge, shall be eligible for deduction from profits of 100%% of the cost incurred up to the extent if profits for the purposes of the Income Tax Act 2000
Women Employment (FA 2021 Section 41)	Income tax credit: Any business employing a female employee in a management position between 1 January 2021 and 31 December 2023 shall be eligible for a tax credit of 6.5% on the PAYE of that employee.
Youth Employ-ment (FA 2015 Section 23)	Income tax credit:- Any small or medium size business employing any Sierra Leonean youth who is (a) between the age of18 and 35, and (b) previously unemployed or working part time, between 1st December 2014 and before 1st December 2015 shall be eligible to a 6.5% tax credit on employee PAYE ofthat employee
Youth and Women Skills Development (FA 2015 Section 25)	Income Tax deduction: - For the purposes of income tax, any investor who makes a donation into the Skills Development Fund shall be eligible for 100% deduction of the donation fromthe profits for the same year that the donation is made, but any unclaimed amount shall not be available for future deductions
Minerals and Minerals and (Petroleum ITA 2000 Section 42 and sixth schedule FA 2016 Section 16)	Income tax deductions Expenses incurred to acquire mineral and petroleum exploration and production rights and in respect of mineral and petroleum development are treated as if they were incurred for a depreciable asset – (a) an initial allowance of forty percent of cost in the year of expenditure; and

Minerals cont'd	(b) an annual allowance of twenty percent of cost for each of the three years succeeding the year of expenditure The rate of capital allowances (a) on expenditure (start-up costs) on mineral and petroleum prospecting and exploration shall be 100% (b) on production rights and other expenditure incurred on mineral and petroleum development shall be (i) an initial allowance of 40% of cost in the year of expenditure; and (ii) an annual allowance of 20% of cost for each of the three years succeeding the year of expenditure A loss in any year of assessment may be carried forward as a deduction against income of the subsequent year of assessment. Accumulated losses can be carried forward up to amaximum of ten years from the date of commencement of commercial production.
Tourism (DTA 1990 Sections 30, 31, 32, 36) (FA 2021 Section 50)	a. Income Tax deductions Where for the purpose of an Approved Development by Income Tax way by constructing a new hotel, extending, restoring, or renovating and other an existing hotel; or any tourist facility or amenity with a minimum number of rooms for hotels established in the Western Area of 50 ensuite bedrooms and 10 ensuite bedrooms for the rest of the country, eligible expenditure is incurred, such expenditure shall qualify for relief by way of capital allowance. Any net loss incurred by any person during the tax holiday period shall for the purpose of ascertaining the total incomeof that person be carried forward and be available for set-off against the profits or income arising from any business in the basis period of the year of assessment immediately following the expiration of the tax holiday period or against the profits or income arising from such business in any of the basis periods of the next following five years of assessment immediately following the expiration of the tax holiday peri- od. As per Finance Act 2021, all tourism establishments registered with the National Tourist Board will be eligible for in- come tax relief for the period of 1 January 2021—31 December 2023.

Tourism cont'd	b. Income tax-exempt income Where for the purpose of an Approved Development by Income Tax way by constructing a new hotel, extending, restoring, or renovating and other an existing hotel; or any tourist facility or amenity with a minimum number of rooms for ho- tels established in the Western Area of 50 ensuite bedrooms and 10 ensuite bedrooms for the rest of the country, relief from income tax (a) For a period not exceeding five years (b) in value, not exceeding, during the tax holiday period, one hundred and fifty percent of the original capital invested. Original capital invested means, for the purpose of taxation, both the equity and non-equity capital initially utilized in set- ting up the business.
Corporate SocialR e s p o n s i b i l i t y (CSR) projects (FA 2021 Section 19)	A taxpayer who undertakes a Corporate Social Responsibility (CSR) in the normal course of business as complimentary activity in support of government in the following priority areas shall be allowed a 25 percent tax credit on such expenditure in the year of assessment- (i) free and quality school education; (ii) children welfare; (iii) natural disasters and disease outbreaks; (iv) maternal child health (v) agriculture (food and cash crop productive, fisheries and animal husbandry) and agri-business (vi) Water and Sanitation

Startup Small and Medium Enterprises (FA 2021 Section 43)	Any small and medium enterprise established between the period 1 January 2021 and 31 December 2021 shall be eligible for a tax relief on the income derived in the first one year of business operation.
Solar power (FA 2021 Section 55) (FA 2021 Section 34)	Any business providing renewable energy from solar mini-grids is eligible for a five-year corporate tax relief, starting from 1 January 2021 or the date of first commercial production, whichever is later. This tax relief must be reflected in the tariff price negotiated between the government and the business. The consumption or supply of renewable energy from solar mini grids is exempt from GST

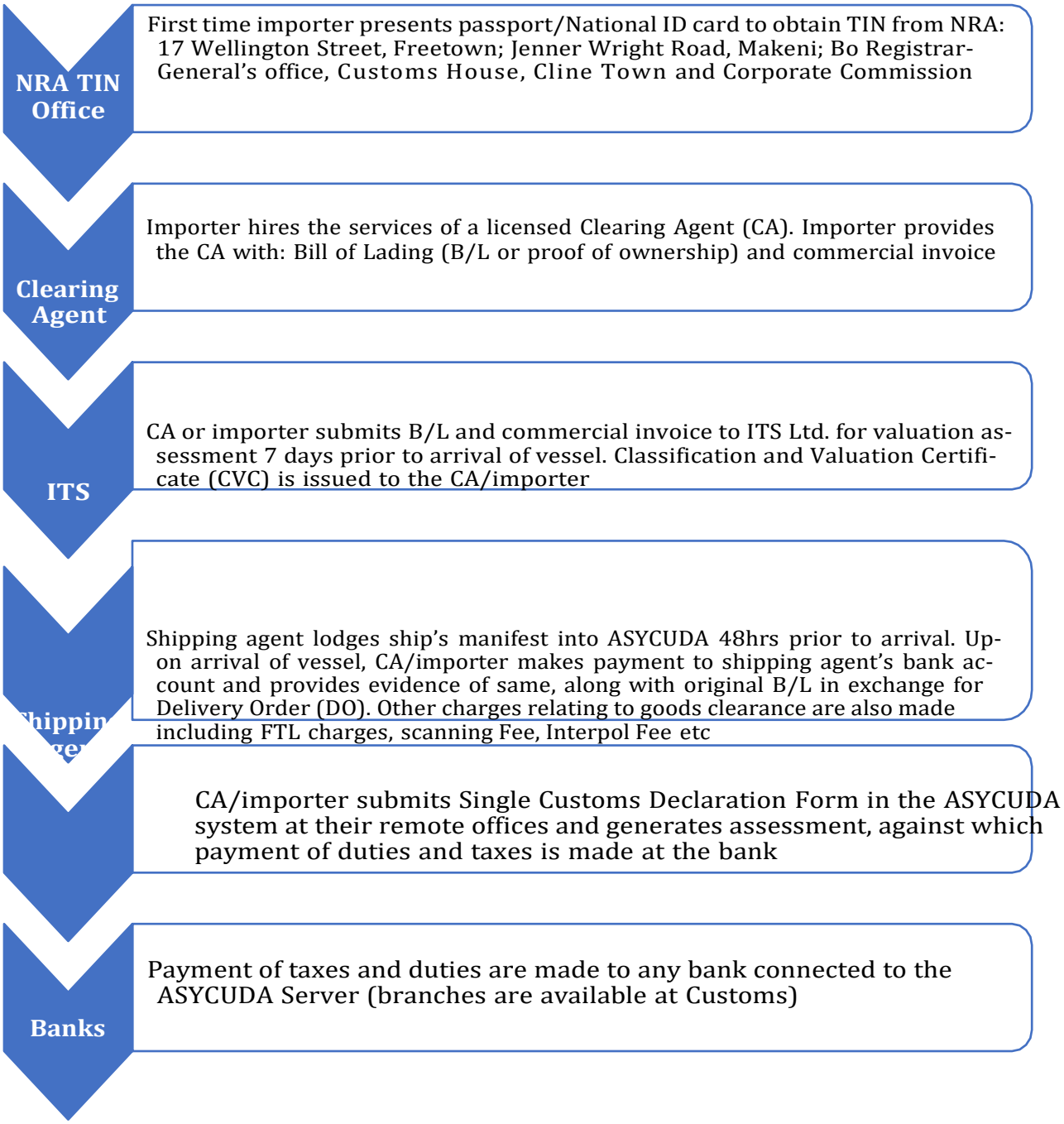
2.4 REGISTERING A NEW BUSINESS

There is a one stop shop facility for new business registration at the Office of the Administrator and Registrar General (OARG) at Walpole Street, Central Freetown – where registration is done for sole proprietorship and partnership businesses and at Corporate Affairs Commission (CAC) Syke Street where registration is conducted for companies and corporation. At the registration centre, a Taxpayer Identification Number (TIN) is issued to a new taxpayer which uniquely identifies the taxpayer with the authority at no financial cost. The taxpayer needs to produce business registration certificate and a form of identification (National Identification Number from NCRA for individuals and partnerships; and form of identification for two Directors and a certificate of incorporation and Memorandum and Articles of Association for companies). In addition, there is general requirement of proof of address in order to be able to register a new business and also register for various tax-types which now provides the platform in establishing a relationship with the National Revenue Authority.

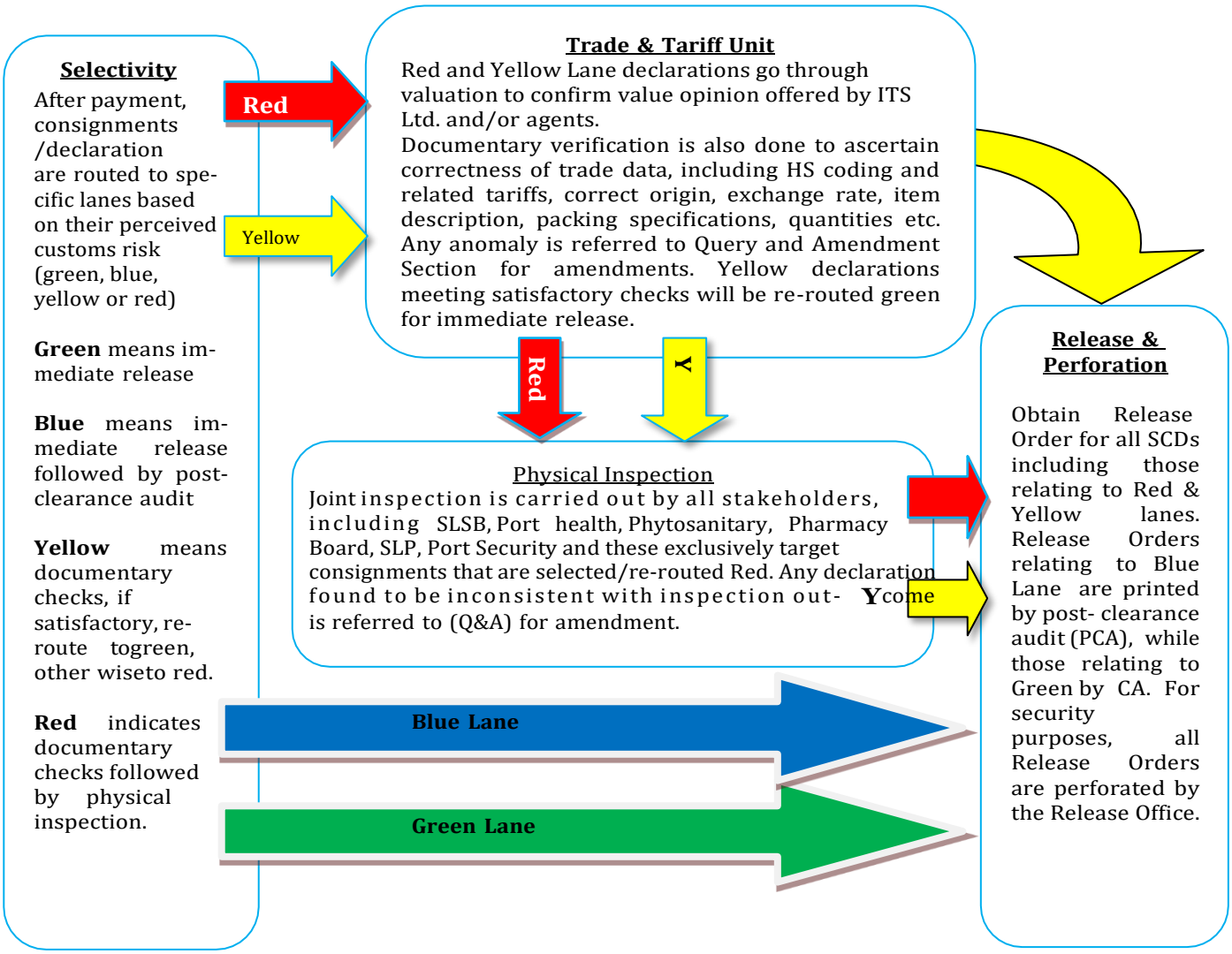
3. CUSTOMS SERVICES

3.1 CUSTOMS CLEARANCE PATH

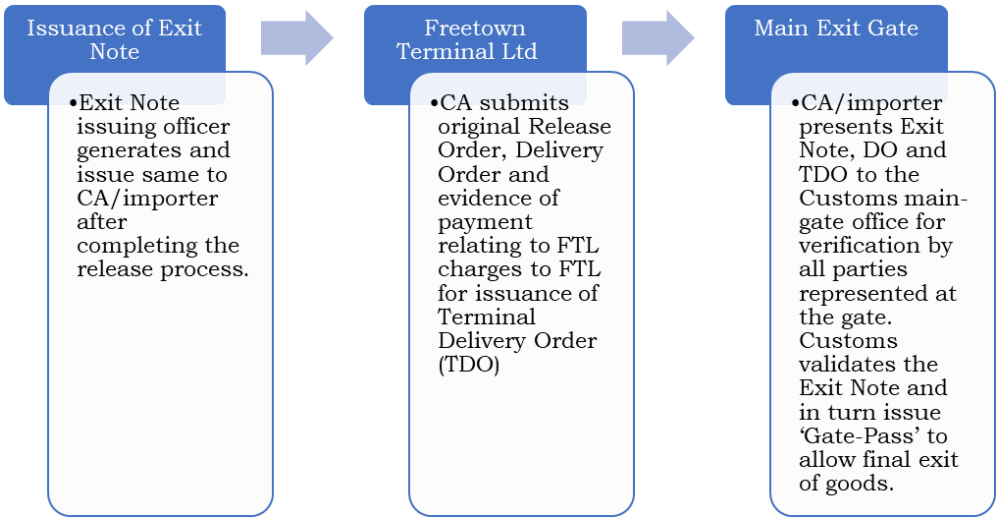
I. Pre-Customs Import Clearance Process



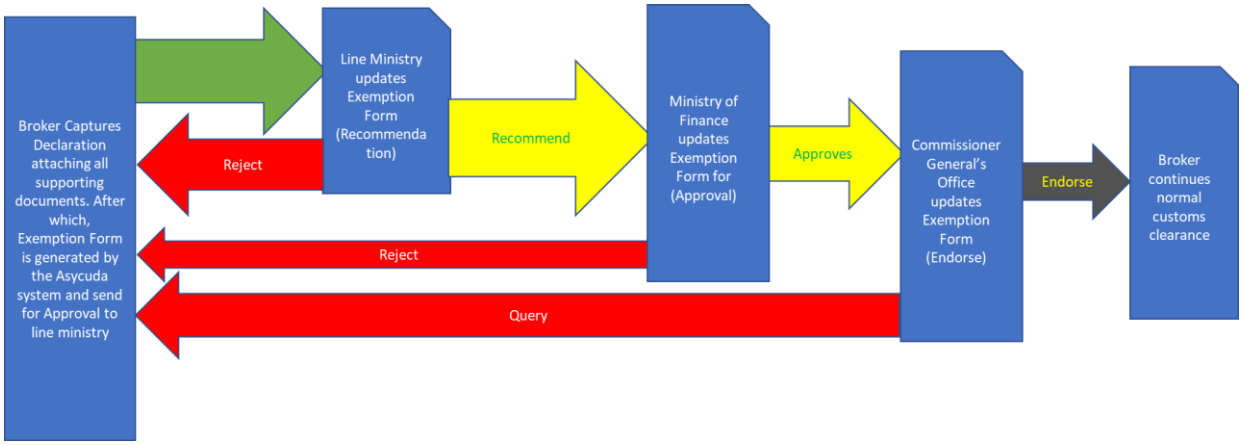
II. Import Clearance Process Map



III. Post-Import Clearance Process



IV. Exemption Process Map



3.2 CUSTOMS LEGISLATION AND TARIFFS

A. Legislation

The rates of import duty, excise du- ty and Goods and Services Tax, are determined in accordance with the following legislation:
The Customs Act 2011 The Excise Act 1982
The Customs Tariff Act 1978
The Goods and Services Tax 2009
All Finance Acts
ECOWAS Common External Tariff and related regulations

B. Rates of Customs Duty and Taxes

The rates of Customs duty are contained in the ECOWAS Common External Tariff system, with a few exceptions as provided for in Article 3 of the ECOWAS Regulation on supplementary protection measures (SPM).

Below are the tariff rates for frequently imported goods in Sierra Leone as at 2021:

No.	Product Name	Tariff	GST	Excise
1	Milk	20%	15%	
2.	Infant Milk (Baby food)	10%	Free	
3	Egg (fowl)	20%	15%	
4	Egg (others)	20%	15%	
5	Chicken	20%	15%	
6	Cheese	20%	15%	
7	Onion	15%	15%	
8	Potatoes	20%	15%	
9	Broken rice	0%	0%	
10	Wheat flour	10%	0%	
11	Sugar (in powder, crystal or granule from)	20%	15%	
12	Vegetable Cooking oil	20%	15%	10%
13	Sardines (in 1/4 club cans of height of 30mm or less	20%	15%	
14	Sardines (others)	20%	15%	

15	Margarine	30%	15%	10%
16	Sweet biscuit	20%	15%	
17	Waffles and wafers	20%	15%	
18	Salt for human consumption	20%	15%	
19	Lubricating oils (meant to be mixed further)	10%	15%	
20	Lubricating oil (others)	10%	15%	
21	Mayonnaise (prepared mustard)	20%	15%	
22	Tomato ketchup and other tomato sauce	20%	15%	
23	Soft drinks	35%	15%	
24	Energy drinks	35%	15%	20%
25	Mineral waters	35%	15%	
26	Aerated waters	35%	15%	
27	Assorted juice (of different flavour)	20%	15%	20%
28	Beer (made from malt)	30%	15%	US$0.015 per cl or US$1.50 per litre (Alcohol content less than 10%); US$0.02 per cl or US$2.0 per litre (Alcohol content greater than 10%)
29	Wine of fresh grapes	20%	15%	US$0.015 per cl or US$1.50 per litre (Alcohol content less than 10%); US$0.02 per cl or US$2.0 per litre (Alcohol content greater than 10%)

30	Other fermented beverages (e.g. cider)	20%	15%	US$0.015 per cl or US$1.50 per litre (Alcohol content less than 10%); US$0.02 per cl or US$2.0 per litre (Alcohol content greater than 10%)
31	Other alcoholic drinks	20%	15%	US$0.015 per cl or US$1.50 per litre (Alcohol content less than 10%); US$0.02 per cl or US$2.0 per litre (Alcohol content greater than 10%)
32	Non-alcoholic beer	30%	15%	US$0.015 per cl or US$1.50 per litre (Alcohol content less than 10%); US$0.02 per cl or US$2.0 per litre (Alcohol content greater than 10%)
33	Paints	20%	15%	
34	Soap (medicated)	10%	15%	20%
35	Soap (household soap and soap in other forms)	20%	15%	20%
36	School bags	20%	15%	
37	Other bags	20%	15%	
38	Toilet paper	20%	15%	
39	Plywood	20%	15%	
40	Plastic sandal	20%	15%	
41	Plastic sandal (others)	20%	15%	
42	Plastic slippers	20%	15%	
43	Plastic slippers (others)	20%	15%	
44	Ceramic tiles	20%	15%	
45	Ceramic toilet seat (WC)	10%	15%	
46	Iron rod	5%	15%	
47	Batteries (dry cell)	20%	15%	
48	Batteries (auto)	20%	15%	
49	Plastic chairs Cement (bagged)	20% 10%	15% 15%	

	Wheat (For industrial flour production) Liquid Petroleum Gas (LPG) Cylinder Accessories	0% 0%	15% 15%	
	Wheat Flour	10%	0%	

3.3 GOODS AND SERVICES TAX (GST) ON IMPORTS

A. Description

This tax replaced the previous import sales tax collected by Customs on behalf of the Domestic Taxes Department.

Note: All goods, unless specified in the Second Schedule of the GST Act, 2009 and Section 28 of the Finance Act, 2017 are liable to payment of GST at 15% ad-valorem rate.

B. Estimation of GST & Excise Duties

The basis of value for the calculation of excise duty and GST are as follows:

Excise Duty (Specific) =

(Specific Tax Rate X Goods quantity)

Excise Duty (Ad-Valorem) =

Tax rate (CIF + Import duty)

GST (Goods not excisable) =

(CIF + Import duty) x 15%

GST (Goods excisable) =

(CIF + Imp. Duty+ Excise tax) x 15%

C. Applicable Rates of Excise Duties

Product	Rate	Note
Imported Alcohol (≥10%) apv;	US$0.02 per cl or US$2.0 per litre	Raw material sourced from abroad
Imported Alcohol (<10%) apv	US$0.015 per cl or US$1.50 per litre	Raw material sourced from abroad
Tobacco products (cigarettes and cigars)	30%	
Energy Drinks	20%	
Imported Fruit Juices and Vegetable Juices	20%	
Imported Extra Neutral Alcohol of at least 96%	US$0.04cl or $4.0per litre	

Petroleum products	Based on formula provided by PRA	Excise rate varies from time totime, dependingon changes in landed cost and exchange rate
Luxury Vehicles	20%	Applicable to only luxury vehicles with value ≥$50,000.00

Box 7: *HYPOTHETICAL CASES OF COMPUTATION OF CUSTOMS DUTIES AND TAXES*

A. Where Import Excise is a Specific Rate:

Assume that a container of alcoholic beverage having 1,500 cartons of (24cans x 330mls x 5% pva) arrives at the frontier awaiting clearance. The invoice price reveals cost, insurance, and freight to be $15,000, 1% and $2,200 respectively. If the prevailing rate of exchange is ($1 = Le10,600), the related taxes shall be estimated as follows:

Firstly, the taxes involved shall be: Import duty; Import Excise; Import GST, ECOWAS Levy and Withholding Income Tax.

a) ***Import Duty (ID)** = (CIF) x 20%.*
But CIF = FOB ($15,000) +Insurance (15,000 x 1%) + Freight ($2,200)
=$(15000+150+2200) = $17,350
Therefore: ID = $17,350 X 20% = $3,470
ID = $3,470 X 10,600 = ***Le36,782,000.***

b) **Import Excise (IE)** = (Tax rate x Goods quantity): (in the case of Specific Rate).

Note:

i. 5%pva attracts $1.5/Liter (rate)
ii. 1 carton beer = (330ml x 24)/1000=7.92Ltr/carton
iii. Quantity (in Ltr) = (7.92 x 1,500 cartons) = 11,880 Ltrs
IE = $1.5 X 11,880= $17,820
IE = 17,820 X 10,600 =
Le188,892,000

c) **Imp. GST** = (CIF+ID+IE) X 15%
=
(183,910,000+36,782,000+188,892,00) X 15% = Le61,437,600

d) **ECOWAS Levy** = CIF X 0.5%= 183,910,000 X 0.5%= Le919,550
WIT = CIF X 5% = 183,910,000X 5%
= Le9,195,500

B. Where Import Excise is Ad-valorem:

Assume that a container of onions having 1,160 bags arrives at the frontier awaiting clearance. The invoice price reveals cost, insurance, and freight to be $10,000, 1% and $3,000 respectively. If the prevailing rate of exchange is ($1 = Le10,600), the related taxes are estimated as follows:

Firstly, the taxes involved are: Import duty; Import Excise, Import GST, ECOWAS Levy and Withholding Income Tax.

a) ***Import Duty (ID)** = (CIF) x 20% ;*

But CIF = FOB($10,000)+Insurance(10,000 x 1%) + Freight($3,000)
=$(10,000+100+3,000) = $13,100

Therefore: ID = $13,100 X 20% = $2,620.00

ID = $2,620 X 10,600 =
Le27,772,000.00

b) **Imp. Excise** = (CIF+ID) X 30%

=(138,860,000+27,772,000) X 30% = **Le 49,989,600**

c) **ECOWAS Levy** = CIF X 0.5%

= 138,860,000 X 0.5%= **Le694,300**

d) WIT = CIF X 5% = 138,860,000 X5% **= Le6,943,000**

e) Imp. GST= (CIF+ID+IE)X 15%

=(138,860,000+27,772,000+49,989,600)X15%

= Le 32,493,240

C. A Case Involving the ECOWAS Trade Liberalization Scheme (ETLS)

Imagine soft drinks having Cost, Insurance and freight (CIF) value being
$12,000, $120, and $3,000 respectively.The related tax rates are import duty (30%), GST (15%), WIT (5%) and ECO-
WAS Levy (0.5%). The duty estimates are as follows:

Note: Since consignment is assumed to have come from a member country, thegoods will not attract import duty and ECOWAS Levy.

a) **Imp. GST** = (CIF+ID) X 15%

=(160,272,000+ 0) X 15%

=**Le24,040,800**

b) **WIT** = CIF X 5% = 160,272,000 X 5% **= Le8,013,600**

3.4 OTHER IMPORT-RELATED FEES/LEVIES

No.	Category	Fee/Levy/charge
1	ECOWAS Levy	0.5% of CIF
2	Transit Fee	2.5% of FOB
3	Withholding Income Tax (WIT)	5% of CIF
4	Insurance	1% of FOB
5	ASYCUDA Processing Fee	Le100,000 per declaration

3.5 EXPORT DUTY

Export duty for most products is zero rated, except diamonds, which attract 3% duty on FOB.

3.6 STAMP AND TRANSFER DUTY

Stamp duties are levied on a wide range of instruments and documents at rates that vary from 1% to 12.5%. These include agreements, bills of exchange and promissory notes, bills of lading, bonds, leases and power of attorney letters.

3.7 ECOWAS TRADE LIBERALISATION SCHEME (ETLS)

This is a regional agreement which allows free movement of goods within ECOWAS member States at zero rate duty for originating goods.

The Scheme covers three groups of products, namely:

Unprocessed goods *- these include fish, plants or minerals which have not undergone industrial transformation, and are therefore exempt from import duty and ECOWAS Levy.*

Traditional handicraft product *- exempt from duty and ECOWAS Levy*

and taxes

Industrial products *- reduce Customs duties and taxes gradually over 10 years period , starting 1 Jan 1990, until totally eliminated.*

To qualify and benefit:

⇒ *products must originate from Member States;*

⇒ products *must be approved by ECOWAS;*

⇒ *Enterprise producing product must be registered in ECOWAS;*

⇒ *products must be accompanied by a certificate of origin;*

⇒ *products must be accompanied by ECOWAS export declaration.*

⇒ *As of March 2021, processing, approval and clearance of goods through ETLS is now done electronically through the customs Electronic Single Window (ESW)*

3.8 ECOWAS COMMON EXTERNAL TARIFF (CET)

Good Category	Import Duties (%)
Essential social goods	0
Goods of primary necessity, raw materials, and specific inputs	5
Intermediate goods	10
Food Product (Onion)	15
Final Consumption goods	20
Economic goods	35

3.9 TREATMENT OF IMPORTED OR EXPORTED GOODS

The current arrangement offers a range of procedures under which im- ported or exported goods may be ad- mitted for processing prior to their re- lease into circulation or for exportation:

i. **Direct Permanent import** – refers to a customs procedure where im- ported goods arriving at the Port are allowed into free circulation in Sierra Leone with duties and taxes paid. The related declaration can be done using Form (IM4)

ii. **Direct Permanent Export** – means the customs procedure applicable to goods which, being in free circulation in Sierra Leone, leave the territory of Sierra Leone and are intended to remain permanently outside Sierra Leone. The related declaration can be done using Form (EX1)

iii. **Temporary Admission** - means the customs procedure under which imported goods can be brought into the territory of Sierra Leone to be re-exported after a specified period of time conditionally relieved from payment of import duties and taxes. There would normally be no change in the physical state of the goods, except normal depreciation. The related declaration can be done using Form (IM5)

iv. **Re-export** – means the customs procedure under which imported goods brought into the territory of Sierra Leone are exported in an altered or unaltered state to another country. The related declaration can be done using Form (EX3).

v. **Re-importation** - means the customs procedure under which goods which were exported from Sierra Leone and were in free circulation may be taken into home use free of import duties and taxes. The related declaration can be done using Form (IM6).

vi. **Transhipment** - means the customs procedure under which imported goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation. The related declaration can be done using Form (IM8 - 8100).

vii. **Transit** – means the customs procedure under which imported goods are transferred from one customs office to another or from one customs territory to another by road under Customs control. The related declaration can be done using Form (IM8 - 8000).

viii. **Warehousing** – means the customs procedure under which imported goods deposited into a bonded warehouse are temporarily relieved of customs duties and taxes, prior to its release into free circulation. The related declaration can be done using Form (IM7).

ix. **Import Processing Relief** - Section 47(1) permits granting of relief from the payment of customs duties imposed under the Tariff Act, that, but for this section, would be payable in respect of imported goods used in, wrought into, or attached to specified goods processed in Sierra Leone and subsequently exported, or otherwise as provided for in law.

3.10 PUNISHABLE OFFENCES/FRAUD

No.	Offence Type	Frequency	Penalty
1	Misclassification, undervaluation, misdescription, incorrect origin, incorrect packing, incorrect quantity – (any of these that leads to loss of revenue)	1st time offender	2 x (duties & taxes to be paid)- Sections 78(2)
2	Misclassification, undervaluation, misdescription, incorrect origin, incorrect packing, incorrect quantity – (any of these that leads to loss of revenue)	2nd time offender	3 x (duties & taxes to be paid) – Section 78(2)
3	Misclassification, undervaluation, misdescription, incorrect origin, incorrect packing, incorrect quantity – (any of these that leads to loss of revenue)	3rd offence & above	4 x (duties & taxes to be paid) – Section 78(2)
4	Importation of prohibited goods	On all occasions	Confiscation to the State – Section 74
5	Importation of restricted goods	On all occasions	Detain goods, until permit clearance is produced.
6	Make false/deceptive statements in a declaration; destroy records; evade payment of duty; open/unlock packages without lawful authority;	On all occasions	Not exceeding two hundred million leones (Le200,000,000.00)
7	Breaks/tampers with seals/ locks/fastenings	On all occasions	Fifty million leones (Le50,000,000.00)
8	Unauthorised breaking of bulk; removal of goods from bond or customs control	On all occasions	Not exceeding two hundred million leones (Le200,000,000.00)

9	To hinder, obstruct or assault an officer in performance of his duties; Willfully failing to comply with lawful demand made by an officer	On all occasions	Arrest of offender and liable to fine not exceeding ten million leones (Le150,000,000.00) or imprisonment not exceeding 12 months
10	Failure to report imported goods as required by section 8; failing to declare goods in line with provisions of Section 11	On all occasions	A fine not exceeding Le200 million and not less than Le200,000.00
11	Bribery	On all occasions	Dismissal and referral of matter to the ACC.
12	Abandoned declarations in ASYCUDA	On all occasions	Le2,000,000.00

3.11 IMPORT RESTRICTIONS AND PROHIBITIONS

Section 63(1) provides for ue; prohibitions regarding the importation into or exportation from Sierra Leone of specified goods. They include items that undermine/threaten the protection of:

(a) Public morals, including the trafficking in illegal drugs, libelous and scandalous materials, indecent or pornographic articles

(b) Human, animal or plant life or health including contaminated foods, dangerous weapons, animals, and carcasses infected with disease;

(c) The environment including toxic wastes materials, beads of inflammable celluloid or similar materials;

(d) National treasures of artistic, historic, or archaeological v a l -

(e) Base or counterfeit coins/notes or any other counterfeit articles;

(f) Motor vehicles that are 'right hand drive';

(g) Goods prohibited for importation or exportation by any law in Sierra Leone;

Restricted Articles

Section 64 of the Sierra Leone Customs Act, 2011 places restrictions on the importation/exportation of certain commodities, the release of which is subject to the importer or exporter obtaining the required permit, licence, certificate or other ap- approval from the respective authority, and such goods shall be detained by Customs pending lodgment of the required permit, licence, certificate or

other approval. They include:

a) Minerals including, diamonds, gold, silver, iron ore, bauxite,zircon, rutile;

b) Local foodstuff including palm oil, fisheries products, gari, rice;

c) Timber products, petroleum products;

d. Pharmaceutical products

e. Currency: bank notes, coins, travelers' cheques, electronic units of payment, securities denominated in local currency or in the currency of any other country;

f. Gambling machines, machines for duplicating keys

g. Plant, plant product, plantdisease or pest, soil, manure, grass, and other parking material liable to habour dangerous disease or pests of plants;

h. Explosives, arms and ammunition, handcuffs, weapons for discharge of noxious liquids, nets, and traps for animals;

i. Mercury substance;

j. All goods, the importation or exportation of which is regulated by law in Sierra Leone.

Customs Control Zones

A Customs Control Zone is normally a place suitable for, or already recognized as a centre of international trade, and is part of an international port, an international land border crossing or an international airport, and suitable and able to provide a high level of service in terms of the traffic flows and clearance demands. Section 7(2) of the CA, 2011, pro- vides that the Minister may appoint areas of land or territorial waters in Sierra Leone as Customs Control Zones for the purposes of administering or enforcing this Act.

Note that only officially approved control zones and/or landing areas shall be recognized by Customs for processing of imports and exports. Goods arriving in the control zones by either sea, land or air shall be subject to Customs controls, in line with Section 7(1)(5) & (6) of CA, 2011. To date, the only approved landing points in Sierra Leone include:

- Queen Elizabeth II quay

- Susan's bay/Parcel post

- Freetown International Airport (Lungi)

- Kambia

- Dogoloya (Kabala)

- Sanya

- Kono (Njagbema Fiama)

- Bo, Kenema, Gbangbatoke
- Zimmi
- Jendema (MRU)
- Kailahun (Buedu, Bailu, Koindu)
- Rokupr

Customs Controls

Section 7(1) requires that Customs shall carry out all the controls it deems necessary to ensure the correctapplication of the laws governing the entry, customs exit, transit, transfer and use of goods moved between the territory and other countries or territories outside the customs territory.

Customs control includes:

- examining goods;
- verifying goods declaration data and the existence and authenticity of electronic records or written documents;
- examining books, accounts and records;
- inspecting means of transport;
- inspecting luggage and other goods carried by or on persons.

THE MOST CONVENIENT ROUTE FOR INTERNATIONAL TRANSIT SHALL BE AS FOLLOWS:

(a) from customs office entry to customs office of exit (transit through);

- (i) Port of Freetown to Gbalamuya Customs Post
- (ii) Port of Freetown to Jendema Customs Post
- (iii) Port of Freetown to other Customs Posts
- (iv) Gbalamuya Customs Post to Jendema Customs Post
- (b) from customs office of entry to customs inland office (inward transit);
- (i) from Jendema customs post to any inland customs office
- (ii) from port of Freetown to any inland customs office

Reward for Compliance

- *Where importer/broker voluntarily reports errors, omissions, or infractions to customs, they will not be penalized - Section 79(2)*
- *Those who provide reliable information leading to revenue recovery are given financial rewards – Section 79(3)*

- *Compliant importers/agents may be admitted to green lane and possibly into the 'Gold Card Scheme'.*

Warehousing and Transshipment

Imported goods may be transferred directly in bond under customs control from a customs office, transit warehouse or container depot to – (a) another customs office; (b) another transit warehouse or container depot for transshipment (c) customs bonded warehouse (d) duty free shop or such goods may be re-exported from temporary storage. (2) The value of the bond imposed on the customer for use of the bonded warehouse shall be 20% of the customs value of the goods declared.

3.12 FURTHER SCENARIOS OF ESTIMATION OF CHARGES FOR IMPORTED GOODS

SCENARIO 1: 1X40FT USED CLOTHING: FOB ($24,375), FREIGHT(6,000), Ins.($243.75), Rate of Exchange (10,600)				
Description	**Value ($)**	**Value (Le)**	**Rate**	**Amt. to Pay (Le)**
Shipping & Delivery order Charges				**15,505,000.00**
ITS Ltd: Conduct Destination Inspection				
Classification & Valuation fee	*FOB: $24,375*	*258,375,000.00*	*1%*	*2,583,750.00*
Scanning Fee	*$50*	*530,000.00*	-	*530,000.00*
				3,113,750.00
Clearing & Forwarding Agency				
Documentation & Agency fees				**2,500,000.00**
Customs/NRA				
Import Duty	*CIF: $30,618.75*	*324,558,750.00*	*20%*	*64,911,750.00*
GST		*389,470,500.00*	*15%*	*58,420,575.00*
WHT		*324,558,750.00*	*5%*	*16,227,937.50*
ECO. LEVY		*324,558,750.00*	*0.50%*	*1,622,793.75*
				141,183,056.25
Freetown Terminal LTD.				**3,400,000.00**
GRAND TOTAL				**165,701,806.25**

SCENARIO 2: 1X20FT Ceramic Tiles: FOB($5,000), FREIGHT($3,000), Ins.($50.00), Rate of Exchange (10,600)				
Description	**Value ($)**	**Value (Le)**	**Rate**	**Amt. to Pay (Le)**
Shipping & Delivery order Charges			-	**7,500,000.00**
ITS Ltd: Conduct Destination Inspection				
Classification & Valuation fee	*FOB: $5,000*	*53,000,000.00*	*1%*	*530,000.00*
Scanning Fee	*$30*	*318,000.00*	-	*318,000.00*
				848,000.00
Clearing & Forwarding Agency				
Documentation & Agency fees				*1,500,000.00*

Customs/NRA				
Import Duty	*CIF: $8,050*	*85,330,000.00*	*20%*	*17,066,000.00*
GST		*102,396,000.00*	*15%*	*15,359,400.00*
WIT		*85,330,000.00*	*5%*	*4,266,500.00*
ECO. LEVY		*85,330,000.00*	*0.50%*	*426,650.00*
				37,118,550.00
Freetown Terminal LTD.				**2,000,000.00**
GRAND TOTAL				**47,466,550.00**

SCENARIO 3: 1X40FT Cigarette: FOB ($45,000), FREIGHT(6,000), Ins.($450.00), Rate of Exchange (10,600)

Description	Value ($)	Value (Le)	Rate	Amt. to Pay (Le)
Shipping & Delivery order Charges				**15,505,000.00**
ITS Ltd: Conduct Destination Inspection				
Classification & Valuation fee	*FOB: $45,000*	*477,000,000.00*	*1%*	*4,770,000.00*
Scanning Fee	*$50*	*530,000.00*	-	*530,000.00*
				5,300,000.00
Clearing & Forwarding Agency				
Documentation & Agency fees				**2,500,000.00**
Customs/NRA				
Import Duty	*CIF: $51,450*	*545,370,000.00*	*35%*	*190,879,500.00*
Excise Duty		*545,370,000.00*	*30%*	*163,611,000.00*
GST		*899,860,500.00*	*15%*	*134,979,075.00*
WHT		*545,370,000.00*	*5%*	*27,268,500.00*
ECO. LEVY		*545,370,000.00*	*0.50%*	*2,726,850.00*
				519,464,925.00
Freetown Terminal LTD.				**3,400,000.00**
GRAND TOTAL				**546,169,925.00**

4. NON - TAX REVENUE

4.1 ROYALTIES

Royalty is a payment to government for ongoing use of its asset or property and this is largely applicable to natural resources (suchas minerals, oil and gas, forestry and fisheries) as owned by government. Hence royalty charges are paid to government through the NRA for extraction of these re-sources.

A. Minerals

6.5% for special stones, definedas those precious stones whose market value is above five hundred thousand United States Dollars

6.5% for precious stones

5% for precious metals

3% for all other minerals, including bulk minerals

B. Telecoms

Telecommunications operators to pay a 0.5% royalty on their turnover, being an allowable deduction in computing the final corporate tax payable.

C. NTR Mobile App

The Non-Tax Revenue Mobile App system is an electronic payment system which is now in use for the collection/payment for majority of the Non- Tax Revenue from the various Ministries, Departments and Agencies (MDAs).

4.2 MINING LICENSES

FEE CATEGORY	LICENCE CATEGORY	AMOUNT
New Application	Reconnaissance	$500
Renewal	Reconnaissance	$500
New Application	Exploration	$500
Renewal	Exploration	$500
New Application	Small Scale	$1,000
Renewal	Small Scale	$1,000
Annual License Fee	Small Scale	$800/ha
Citizen Corporative Mines Manager Certificate	Small Scale	Le1,000,000
Citizen Corporative Mines Manager Certificate	Small Scale	$1,000
Dredge Permit	Small Scale	$10,000
Alluvial Diamond Exporter's License	Exporter plus 7 agents per inclusive of two Free Agents (Full Year)	$35,000
Alluvial Diamond Exporter's License	Exporter (Half Year)	$30,000
Alluvial Diamond Exporter's Agent Certificate	Exporter Agent (Full Year)	$6,000
Alluvial Diamond Exporter's License	Alluvial Diamond Exporter's License (Half Year)	$4,000
Non-Citizen Alluvial Diamond Dealers License		$7,000
ECOWAS Citizen Diamond Dealers Agents License		$3,000
Citizen Diamond Dealers Agent License		$2,500
ECOWAS Citizen Diamond Dealers Agent Certificate		$1,500
Citizen Diamond Dealers Agent Certificate		$1,000
Monitoring Fee	Diamond Dealers	$500
Rehabilitation Fee	Diamond Dealers	$400
Alluvial Gold Exporters License	Exporter (Full Year)	$7,500

FEE CATEGORY	LICENCE CATEGORY	AMOUNT
Alluvial Gold Exporters Agent Certificate		$3,000
Non-Citizen Gold Dealers License		$1,000
ECOWAS Citizen Gold Dealers License		$750
Citizens Gold Dealers License		Le750,000
ECOWAS Citizen Gold Dealers Agent Certificate		Le500,000
Citizens Gold Dealers Agents Certificate		Le300,000
Monitoring Fee (Non-Citizen) Gold Dealers		$400
Rehabilitation Fee (Non-Citizen) Gold Dealers		$400
Monitoring Fee (Citizen)		Le675,000
Rehabilitation Fee (Citizen)		Le675,000
Industrial and Sand-Based Exporter License	Exporter	$5,000
Exporters Agents Certificate	Industrial Sand-Based Dealers	$2,500
Non-Citizen Dealers License	Industrial Sand-Based Dealers	$1,500
ECOWAS Citizen Dealers License	Industrial Sand-Based Dealers	$500
Citizens Dealers License	Industrial Sand-Based Dealers	Le750,000
ECOWAS Citizen Dealers Agent Certificate	Industrial Sand-Based Dealers	Le500,000
Citizen Dealers Agents Certificate	Industrial Sand-Based Dealers	Le300,000
Monitoring Fee (Non-Citizen)	Industrial Sand-Based Dealers	$400

FEE CATEGORY	LICENCE CATEGORY	AMOUNT
Rehabilitation Fee (Non-Citizen)	Industrial Sand-Based Dealers	$400
Monitoring Fee (Citizen)	Industrial Sand-Based Dealers	Le675,000
Rehabilitation Fee (Citizen)	Industrial Sand-Based Dealers	Le675,000
Blasting License Fee	Large Scale	$20,000
Blasting License Fee	Small Scale	$10,000
Blasters Certificate (Non-Citizen)		$5,000
Blasters Certificate (Citizen)		Le2,500,000
Monitoring Fees to all Industrial License (Large Scale, Small Scale, Exploration, and Reconnaissance)		10% of annual license fees
Demarcation Fees	Artisanal	Le250,000
Financial Supporters Certificate	Artisanal	Le250,000/Acre
Miners Sales Card	Artisanal	Le20,000
Artisanal and Cooperation Mines Manager Certificate	Artisanal	Le100,000/Acre
Monitoring	Small Scale	Le500,000/
Citizen Cooperative Mines Manager Certificate	Small Scale	Le500,000
Non-Citizen Cooperative Mines Manager Certificate	Small Scale	Le1,000,000

4.3 FISHERIES FEES AND ROYALTIES (IN USD)

VESSEL TYPE	COST PER GRT	ROYALTY PER VESSEL	DURATION
Shrimper and Cephalopods Trawler	180	14,625	6 months
	360	29,250	12 months
Demersal & Pelagic Midwater	150	12,010	6 months
	300	24,020	12 months
Tuna Purse Seiner (per vessel)	35,000	Nil	6 Months
	70,000	Nil	12 Months
Tuna Longline/others (per vessel)	22,500	Nil	6 Months
	45,000	Nil	12 Months
Purse Seine for small pelagic (per vessel)	21,000	Nil	6 months
	42,000	Nil	12 months
Decked Semi-Industrial Fishing Vessel	10,000	5,000	6 months
	20,000	7,500	12 months
Undecked Semi-industrial Fishing Vessel	350	Nil	6 months
STD 5-10 canoe snapper/herring/ mackerel	1,000,000	Nil	12 months
STD 5-10 canoe croakers/cuta	975	Nil	6 months
	1,500,000	Nil	12 months
Ghana Plank herring/ Bon	650	Nil	6 months
Ghana Plank (Croakers)	975	Nil	6 months
	1,350	Nil	12 months
Foreign Canoes	2,300	Nil	6 months
	4,000	Nil	12 months
Transshipping fishing vessels with license to fish in SL (per vessel per transshipment)	700	Nil	One transshipment

VESSEL TYPE	COST PER GRT	ROYALTY PER VESSEL	DURATION
Transshipping Fees For Fishing vessels with Foreign License (per vessel per transshipment), which must pay charges for 20 kg of fish as per charges in schedule for ex-port	2,000	Nil	One transshipment
Supply vessel / local carrier	6,000	Nil	12 months
Processing Plants	45,000	Nil	12 months
Processing Establishment with Cold rooms (20 ft)	5,000	Nil	12 months
Processing Establishment with Cold rooms (40 ft)	15,000	Nil	12 months
Processing Plant with blast freezers, ice making machine, or cold room for processing fresh and frozen fish for export	25,000	Nil	6 months
Processing Plant with blast freezers, ice making machine, or cold room for processing fresh and frozen fish for export 25,000 Nil 6 months	42,250	Nil	12 months
Processing Establishment with smoke ovens/" banda"	1,500	Nil	12 months
Processing facility processing fish bladder for export	2,000	Nil	12 months
Processing facility salting and sun drying fish for export	1,000	Nil	12 months
Cold Rooms (20ft container)	1,500	Nil	6 months
Cold Rooms (20ft container)	3,000	Nil	12 months
Cold Rooms (40ft container)	2,000	Nil	6 months
Cold Rooms (40ft container)	4,000	Nil	12 months
Mothership for processing	45,000	Nil	12 months
Mothership with canoe supports	29,250	Nil	12 months
Aquaculture: Semi- Commercial (per company)	100	Nil	12 months
Aquaculture: Commercial (per company)	1,500	Nil	12 months

4.4 SUPPLEMENTARY FEES FOR IMPORTS AND OTHER ACTIVITIES

DETAILS	UNITS	AMOUNT
Import fee	Per 20kg. ctn	Le 500.00
Local discharge	Per 20kg. ctn	Le 300.00
Export levy: fishing companies with fishing vessels that repatriate sales proceeds	Per 20kg. ctn	US $ 1.5
Export levy: Fish Processing plants with local partnership agreement with majority shares	Per 20kg. ctn	US $ 2.0
Export fee for Fish Processing plants with local partnership agreement without majority shares	Per 20kg. ctn	US $ 3.0 (croakers, gwangwalady, etc.)
Export fee for Fish Processing Plants exporting croakers	Per 20kg. ctn	US $ 3.0
Export fee for smoked Fish by other businesses/ Individuals	Per 20kg. ctn	US $ 5.0
Export Fees for crustaceans (shrimps, lobsters, crabs etc.) caught by vessels other than shrimp trawlers	Per 20kg. ctn	US $ 5.0
Export fees for cephalopods (squids, octopus etc.) caught by vessels other than cephalopods trawlers	Per 20kg. ctn	US $ 5.0
DETAILS	**UNITS**	**AMOUNT**
Export fee for Fish bladder	Per 20kg. ctn	US $ 2.0
Export fee for sea cucumber	Per 20kg. ctn	US $ 3.0
Entry clearance permit for fishing vessels	Per vessel	US $ 1000
Letter of intent for the establishment of a new fishing company	Per request	US $ 5,000
Fisheries Protection	Per /vessel/ year	US $ 1000
Fisheries Statistics & Research	Per /vessel/ year	US $ 5.00
Export fee for fish processing plants without local partnership exporting croakers (gangway, lady)	Per 20kg. ctm	US $ 3.0
Export levy: Fishing companies with fishing vessels but does not repatriate sales proceeds.	Per 20kg. ctn	US $ 3.0
Export fee for smoked Fish by companies operating fishing vessels	Per 20kg. ctn	US$ 3.0
Export fee for smoked Fish by other businesses or individuals	Per 20kg. ctn	US $ 5.0
Export fee for fish bladder	Per kg	US $ 2.0
Fish bladder processing facility	Per facility/ year	US 2,000
Fisheries Protection	Per vessel/year	US $ 1,000

4.5 LIQUOR LICENCES

Description	Annual Rate (Le)
Wine and Beer on and off	500,000
Wine and Beer off	500,000
Wine and Beer retail off	750,000
Saloon Bar	750,000
Hotel	2,500,000
Occasional	100,000
Wholesale	1,00,000
Intoxicating Liquor (in Bars)	500,000

4.6 TIMBER ROYALTY/EXPORT LEVY

An exporter of any timber or timber products shall prior to exportation pay to the National Revenue Authority a timber royalty of US	$3,000 on every standard 20feet container (typically 33.2 cubic meters). See Section 5 of the Finance Act 2021.

4.7 IMMIGRATION AND RESIDENCE

A. IMMIGRATION

DESCRIPTION	Amount
Passport Forms	Le10,000
Passport (New & Replacement)	Le750,000
Seaman's Passport	Le 100,000
Naturalization Fee	US$3,000
Naturalization Form	Le100,000
Emergency Travel Certificate	Le100,000

B. LANDING VISA

Country	Amount (Le)	Duration	Remark
United Kingdom	470,000	6 months	
	990,000	1 year	
Europe/Australia/ New Zealand	500,000		Single
	650,000		Multiple
Israel/ Philippines	500,000		Single
	830,000		Multiple
Ireland	500,000		Single
	900,000		Multiple
USA/South America	1,200,000		Single & Multiple
Iran/Iraq	370,000		Single & Multiple
China	277,000	3 months	
	463,500	6 months	
	675,000		Multiple
Germany	556,000		Single
	1,112,000		Multiple
Belgium	556,000		Single
	834,000		Multiple
Asia/India	300,000		Single
	450,000		Multiple
Libya	310,000		Single & Multiple
Egypt	300,000		Single & Multiple
Canada	350,000		Single
	655,000		Multiple
Russia	500,000		Single
	565,000		Multiple
Morocco	450,000		Single & Multiple

C. REGISTRATION OF NON-CITIZENS

Category	Amount (Le)
Employees/petty Traders	5,000,000
Housewife of Petty Trader	1,000,000
Missionaries	500,000
Miners (Owner of Company)	10,000,000
Miner Employees	10,000,000
Domestic Staff	5,000,000
Maid	5,000,000
House Keeping	5,000,000
Chef/Cook	5,000,000
Self Employed Foreigners	5,000,000
Foreign Teacher	500,000.00
Wife of Employee/Businessman	5,000,000
Researcher	1,000,000
Volunteer	1,000,000
NGO	1,000,000

DEPENDENTS OF EMPLOYEES

Category	Amount (Le)
Adult	1,000,000
Below 21 years	250,000

Category	Amount (Le)	
	Private Educational Institution	Non-Private/Public
Foreign Teachers	500,000	250,000
Foreign Student	100,000	100,000

EDUCATIONAL INSTITUTION UNIVERSITIES

Category	Amount (Le)
Foreign Lecturers	500,000
Foreign Student	100,000

TELECOMMUNICATION

Category	Amount (Le)
Employer	10,000,000
Employee	15,000,000

MERCHANDISE/ BUSINESS, BANKING & INSURANCE, MANUFACTURING INDUSTRY, SECURITY AGENCIES, FISHING COMPANIES, AND CONSTRUCTION COMPANIES

Category	Amount (Le)
Employer	4,500,000
Employee	5,000,000

4.8 LABOUR AND SOCIAL SECURITY

A. WORK PERMIT

Description	Amount (Le)	
	ECOWAS	NON-ECOWAS
Application Form	100,000	100,000
Mining Sector	5,000,000	6,250,000
Energy Sector	4,000,000	5,000,000
Aviation	5,000,000	6,250,000
Shipping Agencies	5,000,000	6,250,000
Marine Sector	5,000,000	6,250,000
General Merchandise	1,250,000	2,500,000
GSM//Telecom Industry	3,750,000	5,000,000
Banking /Insurance	3,750,000	5,000,000
Manufacturing Industries	1,000,000	2,000,000
Construction Industries	3,000,000	4,000,000
Hotel/Catering/Restaurant/ Entertainment	1,000,000	2,000,000
Educational Institutions	500,000	1,000,000
Casinos	2,000,000	5,000,000
Lottery/Betting companies	2,000,000	5,000,000
Consultants/Research	1,000,000	2,000,000
Garages/Automobile/Car Dealers	2,000,000	5,000,000
Sport	500,000	1,000,000
Health Services (Hospital, Clinics)	1,000,000	1,500,000
Private Security Companies	1,250,000	2,500,000
Water Drilling	1,000,000	2,000,000
Wildlife Zoo	500,000	1,000,000
Insurance Companies	3,750,000	5,000,000
Agricultural Industries	1,000,000	2,000,000
Foreign Exchange Bureau	2,000,000	1,000,000
NON-GOVERNMENTAL ORGANISATIONS		
NGO	1,000,000	1,000,000
Volunteers	500,000	600,000
Full Time staff	1,000,000	5,000,000
Short term staff (0-6 months)	1,000,000	2,000,000

4.9 FACTORIES

FINANCIAL CLASSES	PROJECT COST (Le)	ANNUAL REGISTRATION FEES (Le)
Premier Class	1.25bn and above	2,000,000
Category 1	600m to 1.25 bn	1,000,000
Category 2	350m to 600m	600,000
Category 3	178m to 350m	400,000
Category 4	Not more than 175m	300,000

4.11 MINISTRY OF WORKS AND PUBLIC ASSETS

	LOCAL	FOREIGN
A. REGISTRATION OF CONTRACTORS		
Premier Class, Works Categories A, B, C,D	6,000,000	9,000,000
Financial Class I, Works Categories A, B,C,D	3,000,000	4,500,000
Financial Class II, Works Categories, C & D	1,800,000	2,700,000
Financial Class III, Works Categories, C & D	1,200,000	1,800,000
Financial Class IV, Works Categories, C & D	900,000	1,350,000
B. RENT OF MIATTA CONFERENCE HALL		
Miatta Conference Hall		6,000,000

4.12 JOB ASSESSMENT FOR THE CENTRAL MECHANICAL WORKSHOP

SERVICING OF ENGINES	**RATES**
Cars	60,000
Vans	80,000
Lorries	120,000
Brake Work	30,000
Clutch Work	30,000
Gear Dropping	Rates
Cars	50,000
Vans	60,000
Lorries	80,000
Others including Carburetors, Steering Box and all minor repairs	31,250
Changing Oil	25,000
AUTO ELECTRICAL WORKSHOP	RATES
Re-Wiring of vehicles	30,000
Repairs of alternators	20,000
Repairs of starter motors	20,000
Charging of batteries	10,000
Others including horns, wipers, headlights, Traficant light, park lights, automatic doors and all mi-nor repairs	12,500
PANEL BEATING WORKSHOP	**RATES**
Paneling of: -	
Cars	60,000
Vans	80,000
Lorries	100,000
Fixing of doors glasses	40,000
MACHINE SHOP	RATES
Threading of bores and dicing of studs	20,000
CUTTING OF ADAPTORS	RATES
Manuel	20,000
Electrical	30,000
Cutting of cylinder head	50,000

Cutting of hinges (per pair)	20,000
Valve seat	20,000
DRILLING OF PIECES FOR	**RATES**
Vehicles	40,000
Others	30,000
Changing of engine sleeve (per Sleeve)	20,000
Pressing and replacement of bush arms (per arm)	20,000
Cutting of bushing for starter, steering rack etc	40,000
Drilling of saddle	40,000
Cog works	30,000
Bearing works	20,000
CALIBRATOR SHOP	
INJECTOR PUMP CALIBRATION	**RATES**
Testing fees	50,000
Manual	100,000
Electrical	20,000
Testing of nozzle (each)	20,000
Testing of metal (per journal)	20,000
Repairs to water pump	30,000
Threading of pieces	20,000
BLACKSMITH AND WELDING SHOP	**RATES**
Manufacturing of Steel Doors	
Single	140,000
Double	200,000
Manufacturing of Steel Windows	RATES
Single	100,000
Double	140,000
Meter Guide	30,000
Manufacturing of the following	RATES
Railings (12 feet in length)	140,000
Railings (6 feet in length)	60,000
Guard Bars (single)	50,000
Guard Bars (double)	100,000
Coal Pot(single)	30,000
Coal Pot(double)	50,000
Billboard	400,000
Water Tank	300,000
Tower Bolt (per dozen)	25,000
Hinges (per pair)	15,000

PLANT YARD SECTION	**RATES**
Repairs to the following	50,000
One (1) Cylinder Generator	80,000
Two (2) Cylinder Generators	80,000
Two (2) Cylinder Compressors	150,000
Four (4) Cylinder Compressors	100,000
Welding Plants	-
Heavy duty water pumps other heavy	-
duty earthwork machines and equipment	300,000
CAPENTRY WORKSHOP	
JOB DESCRIPTION FOR FURNITURE	**RATES**
To manufacture a dining chair	50,000
to manufacture a dining table with plywood top	150,000
To manufacture a double wardrobe	250,000
To manufacture a single wardrobe	150,000
To manufacture a dining table with timber top	120,000
To manufacture a 4x6 single bed without bedside Drawer	100,000
To manufacture a front panel door	100,000
To manufacture a batten door 2"-6" -6"	50,000
To manufacture a flush door (single)	50,000
To manufacture a writing desk	100,000
To manufacture 5"-0" typist writing desk	120,000
To manufacture executive writing desk	120,000
To manufacture China cupboard	300,000
To manufacture a chest of drawer	300,000
To manufacture C-6 set of chairs	350,000
To manufacture single dressing table	100,000
To manufacture a continental box bed	300,000
To manufacture 4ft 6" box bed	150,000
To manufacture lounge upholstery set of chairs	800,000
To manufacture coffee table ordinary	250,000
To prepare a set of chairs les (single)	20,000
To prepare a sets of table legs (single)	20,000
To prepare a set of table legs (special)	30,000
To rip 2x12x14 timber	8,000
To rip 2x12x14 timber	8,000
To rip 2x12x14 timber	80,000
To manufacture pillar	100,000
To rip 2x3x14 timber	8,000

To rip 1x12x14 timber	10,000
To rip 2x4x14 timber	10,000
To plain 2x4x14 timber	10,000
To prepare 2x12x14 door frame	20,000
To prepare 2x12x14 ordinary fillet	20,000
To prepare 2x12x14 chair per fillet	20,000
To prepare 2x12x14 panel	30,000
To prepare 2x12x14 timber	6,000
To prepare 2x12x14 corner strips	20,000
QUARRY OPERATIONS	**RATES**
Quarry operations where blasting is allowed	15,000.00
Quarry operations where blasting is not allowed	9,000.00
Quarry operations where blasting is not allowed and mini crushers are used for crushing	4,500,000

PETROLEUM STORAGE	**PRODUCT**	**QUANTITY**	**FEE(LE)**
REGULATIONS			
Class A	Dangerous Petroleum	180 litres	500,000
Class B	Dangerous Petroleum	900 litres	1,000,000
Class C	Dangerous Petroleum	900 litres	1,500,000
Class D	Dangerous Petroleum	900 litres	1,500,000
Class E	Dangerous Petroleum	900 litres	1,500,000

4.13 STANDARDS BUREAU

DESCRIPTION	**RATES**
Import clearance tests for petroleum products	0.05% OF CIF/FOB AMOUNT PER PRODUCT
Recertification tests for shore tank petroleum products	Le150,000 per works unit for tests carried out
Compliance tests for imported base oil lubricants	Le150,000 per works unit tests carried out
General quality assurance tests for petroleum products and base oil lubricants	Le150,000 per works unit for tests carried out

4.14 OFFICE OF THE ADMINISTRATOR AND REGISTRAR GENERAL

MARRIAGE REGISTRATION	**RATE (Le)**
Booking of Date	150,000
Civil Wedding	450,000
Registration of Muslim marriage certificate	75,000
Registration of Christian marriage certificate	75,000
Certified True Copy	30,000

Muslim Divorce Certificate	75,000
Christian Marriage License	375,000
Non-Impediment Certificate	375,000
BUSINESS REGISTRATION	
Sole proprietorship	165,000
Partnership	172,500
Change of Name	60,000
Change of Address	60,000
Certified Copy	30,000
Change of Business Nature	60,000
Filing Fee	7,500
Closure of Business	7,500
Search/Verification	15,000
Opening of a New Branch	97,500
TRADEMARKS & INTELLECTUAL PROPERTY	
Registration of Trademarks	300,000
Renewal of Trademarks	300,000
Assignment of Trademarks	150,000
Merger of Trademarks	150,000
Change of Name	100,000
Change of Address	100,000
Search Fee	10,000
Withdrawal of Trade Marks	100,000
Cancellation of Trade Marks	100,000
Amendment of Trade Marks	100,000
Trademarks Certified True Copy	25,000
Opposition of Trade Marks	100,000
Restoration fee	400,000
Surcharge	50,000
LAND REGISTRY & CONVEYANCE SECTION	
Registration of Instrument	200,000
Will Deposit	100,000
Will Withdrawal	10,000
Certify True Copy	50,000
Search Fee	50,000
Stamp Duty Fee	0.01% of consideration
LAND TAX	
Central Freetown	200,000.00 per Acre
Other Areas in The West	100,000.00 per Acre
Farmland	10,000.00 per Acre

4.15 MAGISTRATE COURT	
DESCRIPTION	**FEES 2021**
Issuing of Claim	30,000
Ejectment Notice	5,000
Ejectment Summons	10,000
Criminal Summons (per count)	10,000
Praecipe	5,000
Mot ion	10,000
Filing of Defence and Counter Claim	30,000
Filing of Defence	30,000
Filing Appeal Notice	25,000
Filing of Counter Claim	100,000
Entering of Consent Judgment	50,000
Addition of Parties	25,000
Affidavit of Service	2,000
Filing of Affidavits	10,000
Court Order	5,000
Filing of Court Orders	20,000
Issuing of Subpoena	15,000
Ejectment Warrant	10,000
Execution of Warrant	20,000
Filing of Amendment	30,000
Copy of Judgment (per page	5,000
Official copies of Court documents: 1 – 10 pages	25,000
11 – 20 pages	30,000
Above 20 pages	50,000
Official copies of transcript (per page)	2,000
Filing of any other court Document not listed above	20,000
Search fee	10,000

4.16 GAZETTE & OTHER PUBLICATIONS

DESCRIPTION	RATE 2021
Sierra Leone Gazette-Annual Subscription-Inland	400,000
Annual Subscription-Overseas	2,750,000
Bound Legislations	35,000
Budget Speech	20,000
Economic Bulletin	35,000
Commissions of Inquiry Report	30,000
Commission White Paper N.C.U. R	30,000
Presidential Address	22,500
Sierra Leone Studies	22,500
Sierra Leone Figures	22,500
New Education Policy	85,000
Quarterly Economic Trends	30,000
The Constitution of Sierra Leone 1991 (Bound)	37,500
Parliamentary Debate	60,000
Public Budgeting Act (Bound)	30,000
Constitutional Review Commission	30,000
The Public Service Commission	30,000
Report of Salpost and White paper	45,000
Report of Sierratel and White paper	45,000
Sierra Leone Gazette-Local Sales	50,000
The Local Government Act,2004 (Bound)	10,000
The Education Act,2004	17,500
National Social Security and Insurance Trust Act,2001	20,000
The Legal Practitioners Act,2000	20,000
Privatization Act, 2002	20,000
State Proceedings Act,2000	20,000
Economic Bulletin March,2004	25,000

4.17 GOVERNMENT PRINTING DEPARTMENT		
Pension cards	65,000	Per Book
General Receipt Books	27,000	1 book
Accountant-General Receipt Books	25,000	1 book
Store Form II Receipt Books	50,000	1 book
I.D.T. Books	45,000	1 book
Impress Cash Book	195,000	1 book
Vote Service Ledger	195,000	1 book
Revenue Cash Book	195,000	1 book
Waybill Books	25,000	1 book
Payment Voucher Book in Quad	100,000	1 book
Commitment Control Forms Book	65,000	Per book
S.I.V. Books	65,000	Per book
Allocated Store Ledgers	85,000	Per book
Special Imprest Book	65,000	Per book
Treasury Forms 71	45,000	Per 100
Weights and Measures Books	40,000	Per book
Bank paying Slip Book	55,000	Per book
Receipt Cash Books	195,000	Per book
Bank Authority	60,000	Per 100
Cattle Traders Licence Receipt Books	60,000	Per Book
Advice of Changes Books	50,000	Per book
Special Imprest Forms	80,000	Per 100
Standing Imprest Forms	80,000	Per 100
Cheque Order Forms	80,000	Per 100
Revenue Vouchers	45,000	Per 100
Salary Voucher No.68	45,000	Per 100
Retirement of Impress Forms	45,000	Per 100
Imprest Treasurer Form 129	45,000	Per 100
Imprest Adjustment Forms No.130	80,000	Per 100
Departmental Warrant	45,000	Per 100
Customs Assessment Books	45,000	
Salary Voucher Verification	50,000	Per 100
ore Requisition Books	45,000	Per 100

Hard Cover Diaries	27,000	Per book
Soft Cover Diaries	20,000	Per book
Calendars	15,000	Per copy
Invitation cards (cut cards) 4x5	85,000	Per 100
41/ 2x6	95,000	Per 100
5x7	120,000	Per 100
6x8	135,000	Per 100
. Visiting Cards	1,000,000	Per 100
Survey Forms	45,000	Per 100
Grant-in-Aid Application Forms	110,000	Per 100
Bond Forms	75,000	Per 100
Register of File Books	195,000	Per Book
Register of Student Books	195,000	Per Book
Fuel Wood/Charcoal Transport Book Permit	50,000	Per Book
Shrimper Books	62,000	Per Book
Demersal Trawler book	62,000	Per Book
Purse Seiner bk.	62,000	Per Book
Gender and Dev. Terminology BOOKLET	45,000	Per Book
Request Forms FM.99.9	50,000	Per Book
S.L.B.S. Invoice Books	65,000	Per Book
. Customs Vehicle Slip bk	65,000	Per Book
Daily Occurrence bk.	195,000	Per Book
S.M.D. Books	65,000	Per Book
Statistics Import Daily Cards	250,000	Per 100
Contractors Reg. Form	85,000	Per Book
Muslim Marriage Cert. bks	320,000	Per Book
Christian Marriage Cert. bks	320,000	Per Book
Business Reg. Cert.	300,000	Per 100
Estate File Cover	10,000	Per 100
Trademark	10,000	Per 100
Renewal of Licence Cert	300,000	Per 100
Muslim Divorce Cert. bk	320,000	Per 100
Partnership Forms	85,000	Per 100
Business Name Form	85,000	Per 100
Civil Marriage Cert. bk.	320,000	Per Book

Business Name File Cover	10,000	Per copy
Company File Cover	10,000	Per copy
Business Reg. File Cove r	10,000	Per copy
Met Forms 152	90,000	100
Pocket Register	70,000	Per Copy
Warrant Of Commitment (Non- payment)	60,000	100
Summons (Form 30)	85,000	100
Warrant Of Commitment (Non-Alternative)	85,000	100
Order to bring up a Prisoner Form	45,000	100
Warrant Forms	45,000	100
Magistrate Court Forms	60,000	100
P.M. Forms No.30	60,000	100
Statement Of Fines Forms	60,000	100
Death Certificate	60,000	100
Verification Of Signature Cards	60,000	100
Affication of Signature Cards	60,000	100
Affidavit Forms	60,000	100
High Court Record Book	160,000	Per Book
File Covert	10,000	Per Copy
Affidavit of Service Summons out of the Juris-Diction	60,000	100
Sheriff Forms No.2	60,000	100
Returns of Jurors Summon	60,000	100
Affidavit of Service	60,000	100
Sheriff Forms No.6	60,000	100
Sheriff Forms No.12	60,000	100
Sheriff Forms No.37	60,000	100
Court Notice	60,000	100
Insert Sheet	80,000	100
Bailiff Process Service Book	150,000	100
Notice Forms	60,000	100
Payment Slips	60,000	100
Remand Warrants	60,000	100
Red Card Stickers	65,000	100
Criminal Summons	60,000	100

Summons	60,000	100
Ejectment Notice	60,000	100
Information Form	60,000	100
Passes	60,000	100
Register Minite Book	120,000	Per Book
Declaration Forms	65,000	100
Emergency Travelling Certificate	85,000	Per Book
Guarantor Forms	85,000	100
Embarkation Cards	60,000	100
Affidavit Form A	65,000	100
Affidavit Form B	65,000	100
Application for Passport Form A	110,000	100
Application Replacement Form E	60,000	100
Application for Renewal Form D	60,000	100
Application Affidavit Form A	60,000	100
Application Affidavit Form B	60,000	100
Registration Cards	60,000	100
Immigration Officers Boarding Book	95,000	Per Book
Re-entry Permit Visa Form	65,000	100
Non-Citizen Certificate	65,000	100
Funeral Hymn Sheet	200,000	100
Wedding Hymn Sheet	220,000	100

4.18 OFFICE OF NATIONAL SECURITY

Private Security Company Approved fees:	
a) Class A PSC New license	60,000,000
- Renewal License	40,000,000
b) Class B PSC New License	14,000,000
- Renewal License	12,000,000

4.19 STANDARDS BUREAU (PRODUCT ANALYSIS)

TYPE	NEW RATE(Le)
Wine	3,500,000.00
Energy Drink	3,500,000.00
Water Sachet	1,000,000.00
Water Bottle	1,500,000.00
Vegetable Oil	3,500,000.00
Sardine	2,500,000.00
Biscuit	2,500,000.00
Palm Oil (Individual)	3,500,000.00
Palm Oil (Company)	
Milk	1,600,000.00
Juice	2,500,000.00
Salt	2,500,000.00
Chocolate	2,500,000.00
Fish	1,800,000.00
Cream Drink	2,500,000.00
Mayonnaise	2,500,000.00
Sweet Milk	2,500,000.00
Palm Kernel Oil	2,500,000.00
Animal Feed	2,500,000.00
Fruit	2,500,000.00
Maltina,7up, Royal Club Tonic, Ginger, Ale, Soda Water, Mega Cola	2,500,000.00
Heineken Beer, London Heineken, Star Beer, Pepsi	6,500,000.00
Non-Carbonated Alcoholic and Non-Alcoholic Drinks	1,600,000.00
Cocoa Powder	3,500,000.00
Moringa Powder	1,050,000.00
Coffee	3,500,000.00
Bubble Gum, Toffee, Black Mint, Sweet	1,600,000.00
Fruit Juice	2,000,000.00
Poultry Product	2,000,000.00
Pork Product	2,000,000.00

Beef Product	2,000,000.00
Sugar	1,600,000.00
Flour	3,500,000.00
Tea	2,500,000.00
Infant Baby Food	1,600,000.00
Rice	2,500,000.00
Tomato Paste	1,000,000.00
Conductivity	500,000.00
Sucrose Content	1,500,000.00
Gari	500,000.00
Couscous	1,500,000.00

4.19 PETROLEUM PRODUCTS		
Recertification Tests for Shore Tanks-Petroleum Products	No Charge at Present	Le 4,000,000.00 per Tank
Compliance Tests for Imported Base Oil Lubricants	No Charge at Present	Le 4,000,000.00
General Quality Assurance test for petroleum products and base oil lubricants	Le 1,800,000.00	Le 2,500,000.00
Import Clearance Test for Petroleum products	0.03% of CIF/FOB amount per products	0.08% of CIF/FOB amount per products

4. 19 NATIONAL CIVIL REGISTRATION AUTHORITY (NCRA)

2 WALPOLE STREET,

FREETOWN, SIERRRA LEONE

CATEGORY 1	**BIRTHS AND DEATHS CERTIFICATES**		
NO	Description	Existing Rates Fees	Proposed Rates/ Fees
1	Delay Certificates (One Year & Above	Le 50,000	Le 50,000
2	Late certificates (bow 90 days to one Year	Le 20,000	Le 50,000
3	Verification fee	Le 10,000	Le 10,000
4	Search fee	Le 50,000	Le 50,000
5	Correction of personal information	Le 50,000	Le 50,000
6	Registration of oversea death	Le 100,000	Le 100,000
7	Registration of oversea birth	Le 100,000	Le 100,000
Category 2		**ADOPTION, MARRIAGE & DIVORCE**	
1	Registration of adoption (non – national)	Le 300,000	Le 300,000
2	Registration of adoption (national)	Le 200,000	Le 200,000
3	Registration of marriage	Le 200,000	Le 200,000
4	Registration of divorce	Le 200,000	Le 200,000
Category 3		**IDENTITY SERVICES**	
1	Identity card (Sierra Leonean citizens)	Le 30,000	Le 65,000
2	Ecowas identity card with ECOWAS specifications (nationals)	Le 100,000	Le 120,000
3	Ecowas identity card with ECOWAS specification non-national	Le 1,000,000	Le 1,200,000
4	Yearly renewal of id card (non-nationals)	Le 600,000	Le 600,000
5	Lost replacement of id card (non-nationals)	Le 600,000	Le 600,000
6	Lost/replacement of id card (nationals)	Le 60,000	Le 60,000
7	Electronic identity verification system	Le 10,000	Le 10,000
8	Correction of personal information for id card services	le 50,000	le 50,000

PIUCES OF IPROPERRTIES IN AND AROUNDTHE WESTERN AREA IN RESPECT OF LEASIE RENTS AND FIIU: I-IOLD

LEASESIIN THE WESTERN AIREA

CAJEGORY		Bjusi111es.s I)district				
		To11ri stic	Urban Areas Develop ment Areas	Peri-U ban	Rmal Areas Areas	
A) Commercia l	Land Size					
	Less than 1 Acre	15,000,000.ml	20,000,000.ml	10,000,000.00	**8,000,000.00**	5,000,000 0
	1 Ar.re- 5Acres	25,500,000.ml	34,ooo,om:rno	17,000,000.00	13,600,000.00	8,500,000.0 0
	5 -1!1 Acres	38,250,000.:00	51,000,000.:00	25,500,000.00	20,400,000.00	12,750,000.:00

Above 10 Acres, an addi ional payment of te S,000,000.!IO is req11ired for ead1 additional aa e

B) Industria	Land Size	Busines s DistrictAreas	Touristic Deve lop rrne nt Areas	Urba,n Are as	Pe,ri- U rba n Areas	Rural Areas
	Less han 1 Acre	30,000,000.,00	40,000 ,000.00	20,000,000.00	16,000,000.:00	10,000,000.00
	1 Acre- 5 Acres	50,000,000.00	68,000,000.00	34,000,000 ,00	32,000,000.:00	20,000,000..00
	5-10 Acres	1,53 000,000.00	10 2 ; 00,0 000.00	5 1 , 0 00,000.00	81,600,000.:00.	25,500,000.0 0

C) Reside11i al					
	Pe,r Plot	**2,000,000.00**	1,500,000.00	1,soo,000 .0 0	

FIREEHOLI}IN TIiIE WESI H iIN AREA

Freehold will be determined by a oampi ehensive property valuation llrooess

Pilil!J:IJ[S IfOR SURVEY IB I LL IfOR IPRIVA TE LA.ND TRA!NSACiIlON

No.	Acreage	S11rvey Charges
1.	0.08 61 acre to 0.9000 aere	Le 50,000 pe r e very rowrn Lot (0.0861 acre)
2.	1 acre fo 4.9000 acres	Le 500,00 0 per aore plus Le 30 0,000 fo r a dditio mal Aores and Le 30,0 00 for extra Town **lot**
3.	5 acres to 9.9000 acres additi o rial	Le 2,300,000 for 1Jhe l '" 5 acres and Le 200,000 for every Acre a,nd Le 30; 000 'or extra town lot
4.	10 acre s **to** 1 9.9000 acres	Acres Le 3,4 00,000 for dhe 1'" 10 acres plus Le 150,0 00 for every additi :orial a cre and Le 30,000 fo r extra town lo t
5.	20 acre s **to** 49 .0 00 acres additi:o rial	!!..e 5,10 0,000 fo r th e P ' 2,0 acres plus Le] 00)000 for every acre a nd Le 30 ,000 fo r e xtra town lot
	50 acre s **to** 1 00 ,0 00 acres additi :orial	Le 9, 0 00,000 for th e P ' 5 0 acres pluts Le 9 0 ,0 00 for every aere **and** Le 30 ,0 00 **for extra** tow n lot
7.	Above 100 a cres additi:o mal	Le 14 ;00,0 0(10 fo r the !L' ' 100 acre and Le ,80,0 0 0 fo r e ve.-y

PRICES FOR SUVEY BILL FOR STATE LAND TRANSACTION

No.	Acreage	Survey Charges
1.	0.1 – 0.2	Le 250,000
2.	0.3	Le 300,000
3.	0.4	Le 400,000
4.	0.8	Le 800,000
5.	1.0	Le 1,000,000
6.	20.0	Le 20,000,000
7.	100.0	Le 100,000,000

Table 1: Residential Building

Category	New Development (Le)	Renewal (Le)	Repairs (Le)
A	170,000	85,000	42,500
B	34,000	17,000	8,500
C	340,000	170,000	85,000
D	170,000	85,000	42,500

B-Offices, Hotels; Restaurant; Club

Category	New Development (Le)	Renewal (Le)	Repairs (Le)
A	680,000	240,000	120,000
B	85,000	42,500	21,250
C	820,000	410,000	205,000
D	280,000	140,000	70,000

C- Warehouse (Whole sale St Ores)

Category	New Development (Le)	Renewal (Le)	Repairs (Le)
A	910,000	455,000	227,500
B	135,000	67,500	33,750
C	1,250,000	625,000	312,500
D	940,000	470,000	235,000

D- Industrial

Category	New Development	Renewal (Le)	Repairs (Le)
A	1,700,000	850,000	425,000
B	340,000	170,000	85,000
C	3,400,000	1,700,000	850,000
D	1,700,000	850,000	425,000

E- Petrol Station

New Development (Le)	Renewal (Le)	Repairs (Le)
3,000,000	1,500,000	750,000

Table 3: Small shops in Residential areas

New Development (Le)	Renewal (Le)	Repairs (Le)
80,000	40,000	20,000

Table 4: Advertisement Hoarding

New Development	Renewal (Le)	Repairs (Le)
200,000	100,000	50,000

Table 5: Directional Sign

New Development	Renewal (Le)	Repairs (Le)
20,000	10,000	5,000

Table 6: Construction Hoarding

Category	Erection (Le)	Demolition (Le)
Commercial	100,000	100,000
Residential	40,000	40,000

Table 7: Kiosks

New Development (Le)	Renewal (Le)	Repairs (Le)
200,000	100,000	50,000

Table 8: Generator

New Development (Le)	Renewal (Le)	Repairs (Le)
200,000	100,000	50,000

Table 11: Layout permit (Fees per town lot): Le 20,000

Table 9: Boundary wall fence (Fees charged per town lot)

Fencing	New Development (Le)	Renewal (Le)	Repairs (Le)
Up to 2 town lots	40,000	20,000	10,000
Above 2 town lots up to 5 town lots	60,000	30,000	15,000
Above 5 town lots up to 8 town lots	80,000	40,000	20,000
Above 8 town lots	100,000	50,000	25,000

Table 10: Levy of Fines for illegal construction (i.e. commencement of construction works without Building permits, or continuation of building works without renewal of an expired building permit)

Floor Area	New Development (Le)	Renewal (Le)	Repairs (Le)
Up to 2000 sq. feet	500,000	250,000	125,0000
2001 sq. feet up to 5000 sq.	1,000,000	500,000	250,000
Every additional 1000 sq. Feet above 5000 sq. feet	500,000	250,000	125,000