



**NATIONAL REVENUE AUTHORITY
Domestic Tax Department (DTD)
Republic of Sierra Leone**

DOMESTIC TAXES DEPARTMENT

CAPITAL GAIN TAX (CGT) ON DISPOSAL OF PROPERTY

MINUTE OF ASSESSMENT

Year of Assessment 20.....

1. Name and Address of vendor.....

2. Vendor's TIN:

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3. Name and Address of Purchaser.....

4. Purchaser's TIN

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5. Type of Asset:

1. Landed Property
2. Building
3. Equipment - attached and/or integrated
4. Fixtures
5. Agricultural Plant
6. Business and/or Business Asset
7. Intellectual Property,
8. others (please specify)

6. Location of Chargeable Asset.....

7. Cost Base:

(a) Initial Cost of Property.....

(b) Incidental Cost.....

(c) construction or Production cost

(d) Development/improvement Expenses.....

(e) Legal Fees.....

(g) Agency Fees.....

(h) Other Costs (please Specify).....

8. Consideration Received or Receivable.....

9, Market Value of the Property at the time of disposal.....

10. **Capital Gain Tax Computation:**



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DOMESTIC TAXES DEPARTMENT

RETURN OF CAPITAL GAIN TAX (CGT) ON DISPOSAL OF PROPERTY

Declaration to be made by a person who accrues or derives a capital gain from the realization of a chargeable asset within thirty (30) days after the realisation of the capital gains.

Year of Assessment.....

1 .Taxpayer's Details

Name of Vendor/ Taxpayer	
Address of the Taxpayer	
TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>
Tel/Mobile No	

2 .In pursuance of the provisions of the Income Tax Act 2000 (as amended) you are required to furnish the Commissioner General with the following information together with the payment.

(a) Purchaser's Details

Name of Purchaser	
Address of the Purchaser	
TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>
Tel/Mobile No	

(b) Description and Location of Property *(Please tick/circle as appropriate)*

Type of Asset: <ul style="list-style-type: none"> • Landed Property • Building • Equipment - attached and/or integrated • Fixtures • Agricultural Plant • Business and/or Business Asset • Intellectual Property • Shares/Stock • Other- (please specify)
Location of Property
Land Area



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(c) Cost base of Property

(a) Initial Cost of Property.....
(b) Incidental Cost.....
(c) construction or Production cost
(d) Development/improvement Expenses.....
(e) Legal Fees.....
(g) Agency Fees.....
(h) Other Costs (please Specify).....
Total Cost base

(d) Consideration Received or Receivable

Consideration (Selling Price).....
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3. Capital Gain Tax

Consideration received/Receivable (selling price)-
Less: Total cost base
Taxable gain
Less exempt gain- Le1,800,000
Tax @ 30%

Note that all information regarding the amount of each item should be supported by documentary evidence approved by the Commissioner General.

4. Declaration

Taxpayer's Declaration	Preparer's declaration
I declare that this return is correct to the best of my knowledge	I declare that this return is based on all information of which I have knowledge and it is true, complete and accurate.
Taxpayer's Signature/Thumb print:	Preparer's signature:
Taxpayer's Name	Preparer's Name and Address
	Preparer's TIN <input type="text"/>
	Address
Date	Date

**NOTE:
False Statements can Result in Prosecution**