



**DTDBB/002/2016**

***Domestic Taxes Business  
Brief 002 (2016): What is a  
GST Relief Purchase Order?***

Published 1<sup>st</sup> March 2016

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## **Purpose**

The purpose of this brief is to explain clearly what a GST Purchase Relief Order (GRPO) is in order to enhance the understanding of individuals/businesses/organisations who benefit from its use.

## **Who should read this?**

The following individuals, institutions and organisations should be very much interested in this brief:

- Diplomatic and Consular Missions;
- International and Local Non- Governmental Organisations;
- Multinational Corporations that are entitled to GST relief;
- Suppliers, Contractors, and Sub-contractors of Multinationals, Diplomatic and Consular Missions, and International Non-Governmental Organisations.

## **Background**

The Third Schedule of the GST Act 2009 as amended provides for certain individuals/businesses/organisations to benefit from GST relief, subject to an agreement with the Government of Sierra Leone and duly approved by our Parliament.

In order to ensure that qualified/eligible individuals, businesses, and organisations benefit from GST relief, the National Revenue Authority instituted the use of GST Purchase Relief Orders (GRPOs).

GRPO is a form designed by the National Revenue Authority, in the form of a booklet, which qualified/eligible individuals, businesses, and organisations are required to use in making local purchases from GST registered businesses.

## **Current Position**

Individuals/Institutions/Organisations that are qualified or eligible to benefit from Institutional Relief, as prescribed in the Third Schedule of the GST Act 2009 as amended, are required to apply to the National Revenue Authority with the necessary evidence to be granted GST relief status. See ***DTDBB/004/2016: Who is entitled to a GST Relief Purchase Order.***

With GST relief status, the National Revenue Authority then issues the individual/institution/organisation with a GRPO booklet at a minimal cost of Le50,000 (Fifty Thousand Leones) which they can use to procure taxable goods and services without paying GST.

This therefore means that with a GRPO, GST registered businesses/taxpayers can sell taxable goods and services to GRPO holders without charging them GST.

Each GRPO sheet/leaflet (see example below with explanatory notes) is “like a blank cheque” and as such GRPO holders must ensure that they are kept safely and used correctly in accordance with set guidelines (see ***DTDBB/003/2016: How to use a GST Relief Purchase Order***). The National Revenue Authority reserves the right to refuse reissuance of new set of GRPO booklets if they are misused or lost.

Used GRPO booklets should be returned to the National Revenue Authority accompanied by a GRPO Return (see below for example). If the used booklets that contain the NRA copies are not returned, new booklets will not be issued.

Also see ***DTDBB/003/2016: How to use a GST Relief Purchase Order*** and ***DTDBB/004/2016: Who is entitled to a GST Relief Purchase Order*** for more information on GRPOs.

# GOODS AND SERVICES TAX

GST 087

## GST RELIEF PURCHASE ORDER(GRPO)

**Purchaser :** *(Name of GRPO Holder)...*[1]

**Address :** *(Address of GRPO Holder)...*[2]

**Purchaser's GST Relief Authorisation No:** *(GRPO Holder's Authorisation Number) ..* [3]      **TIN** *(TIN of GRPO's Holder)...*[4]

Description	Unit	Qty
<i>Type of Goods or Services procured/purchased Eg. Cement, A4 Paper, Table , Chair , Desktop Computer, Priner etc).....</i> [5]	<i>Description of the pack- ing of the Good/Service eg Bags, Packets, pieces etc....</i> [6]	<i>(Quantity of the Good or service-Mainly Numbers Eg 50,20 etc).....</i> [7]

**Authorised By:**.....*(Signature of person Authorised & Approved by NRA) .....*[8]      **Date:**..... *(Invoice Date).....*[9]

*Signature*

**Name:**..... *(Person Authorised & Approved by NRA) .....*[10]

### TO BE COMPLETED BY SUPPLIER

Supplier's Taxpayer Identification Number.(TIN)	<input type="text"/>	<i>(TIN of Supplier/Contractor</i> [12]
Serial No. of Supplier's GST Invoice .[13]	<input type="text"/>	
<i>(Supplier/Contractor invoice number relating to the supplies)..</i> [13]		
Total Amount Of GST waived:.....	<i>(Total GST not paid because of GST Relief also stated in the invoice ....</i> [14]	

## GRPO RETURN FORM

GRPO HOLDER'S NAME:

TIN:

GRPO AUTHORISATION NO:

Ref	Date of GRPO	GRPO Number	Supplier's Name	Supplier's TIN	GST Waived (Le)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
<b>TOTAL GST WAIVED</b>					-

.....declare that the information given above is correct and complete.

.....  
Signature

.....  
Position

.....  
Date

## **Where can I get further information?**

For further information please contact the Domestic Taxes Helpline on Telephone Numbers: [078/025/030/044 - 970844](tel:078025030044).

The Domestic Taxes Helpline is available Monday to Friday, 8am to 5pm.

We can also be contacted through [dtd@nra.gov.sl](mailto:dtd@nra.gov.sl).

Information on Domestic Taxes and other taxes can be found on the NRA website [www.nra.gov.sl](http://www.nra.gov.sl).