

ACT

Supplement to the Sierra Leone Gazette Vol. CXLXII, No. 1

dated 7th January 2021

Sierra Leone Gazette of December, 2020.

DR. JULIUS MAADA BIO,  
*President.*



No. 1



Sierra Leone

2021

THE FINANCE ACT, 2021

Short title.

Being an Act to provide for the imposition and alteration of taxes, to give effect to the financial proposals of the Government and to provide for other related matters for the financial year 2021.

/ Date of commencement.

Enacted by the President and Members of Parliament in this present Parliament assembled.

Date of commencement to come into operation on the 1st day of January, 2021.

### PAYROLL TAX ACT, 1972

Amendment of Section 2 of Act No 16 of 1972.

2. Section 8 of the Pay-Roll Tax Act 1972 is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (c)-

"(d) public international organisations "

### THE CUSTOMS TARIFF ACT, 1978

Amendment of First Schedule of Act No 16 of 1978.

3. The First Schedule of the Customs Tariff Act 1978 is amended as follows -

(a) by deleting the heading 11.01 and inserting the following new heading

HEADING	H. S. CODE	SITC	DESCRIPTION	TARIFF
11.01	1101.11.00.000		-Wheat (for industrial flour production)	0%

(b) by deleting the headings 8471.30, 8471.41 and 8471.50 and inserting the following new headings

HEADING	H. S. CODE	SITC	DESCRIPTION	TARIFF
84.71			-Portable automatic data processing machine and units thereof	5%
	8471.30.10.000		- Presented completely knocked down (CKD) or unassembled for the assembly industry	
	8471.41.10.000		-Other automatic data processing machines	5%

HEADING	H. S. CODE	SITC	DESCRIPTION	TARIFF
	8471.50.10.000		- Presented completely knocked down (CKD) or unassembled for the assembly industry	
			-Processing units other than those of subheading 8471.41 or 8471.49	
			-Presented completely knocked down (CKD) or unassembled for the assembly industry	

### THE EXCISE ACT 1982

4. The First Schedule of the Excise Act 1982 is amended as follows-

(a) deleting the tariff item No. corresponding description in column 1, the corresponding rates in column 2, inserting the following new numbers, descriptions and excise import-

HEADING	H. S. CODE	SITC	DESCRIPTION	TARIFF
15.11	1511.90.10.000		-Vegetable oil and its fractions, whether or not refined, but not chemically modified.	
			- Put up for retail sale in packings with a net content of 5 litres or less	

HEADING	HS CODE	SIIT	DESCRIPTION	EXCISE RATE
	1511 90 90 00		Other	10%
	1511 90 20 60 01		Edible Shea	10%
	1517 10 90 00 00		Margarine, edible preparing or processing fat or in any other form, based on other fats or oils	10%

(b) By deleting heading 24(0) and inserting the following new headings:

HEADING	HS CODE	SIIT	DESCRIPTION	EXCISE RATE
34.01	3401 11 00 0000		Soaps for toilet use	20%
	3401 11 20		Wet-detergent soap	
	3401 11 90		Bar Soap	
	3401 19 00		Multipurpose Soap	
	3401 19 10		Handshrub Soap	
	3401 19 30		Shampoo	
	3401 19 90		Laundering Soap	
	3401 20 00		Soaps of other kinds	
29.15	2915 60 20		Medicinal preparations	20%
	2915 60 00		Medicinal preparations	
	2915 70 00		Other medicinal preparations	
38.23	3823 11 00		Industrial water-soluble emulsions, based on soap or other surface-active agents	10%

(c) By deleting the tariff item No. 22 and inserting the following new Tariff items, descriptions and excise rates:

Tariff Items	Description	Excise Rate
22.00	(D) Locally manufactured beer using more than 50% locally produced raw materials including malted cereals, hops, yeast, water, sugar and energy	5%
	(E) Locally manufactured beer using more than 50% but less than 60% locally produced raw materials including malted cereals, hops, yeast, water, sugar and energy	8%
	(F) Locally manufactured beer using more than 60% but less than 70% locally produced raw materials including malted cereals, hops, yeast, water, sugar and energy	10%
	(G) Locally manufactured beer using more than 70% locally produced raw materials including malted cereals, hops, yeast, water, sugar and energy	12%

(d) deleting the words "from Section 17 the corresponding descriptions and the corresponding rates and inserting the following with new numbers, descriptions and rates:

HEADING	H.S. CODE	RATE	DESCRIPTION
73.17	7317.00.10.00	50%	Timber

THE FORESTRY ACT 1988

5. Section 25A of the Forestry Act 1988 is amended by repealing and replacing that section with the following new section:-

"25A. An exporter of timber log, timber and timber products shall pay to the National Revenue Authority a percentage of 55.000 per any 25.2 cubic metres below his quota any timber log, timber and timber products excluding furniture, edge grade boards, plywood and wooden containers of 1 poles from planted forests.

THE INCOME TAX ACT 2000

6. Section 2 of the Income Tax Act 2000 is amended by-

(g) deleting the words "and given that the following shall follow when not otherwise stated:-"

"In this section the words 'the following' shall mean the following:-

(b) deleting the definition of "impeding tax administration" and inserting the following provision:-

"impeding tax administration" means any action by a person to prevent, by force or threat of force, or by using any threatening letter or communication, or by using any other means, the National Revenue Authority for revenue collection purposes, including any member of the family of such an officer or employee of a person or agent;

(c) deleting the definition of associate person and inserting the following new definition -

"associate person" refer to two or more persons where-

(i) one person is controlled by the other;

(ii) such persons are each controlled by the same person or persons;

(iii) One person is controlled by another person under paragraph (i) where -

(i) one person acts or is likely to act in accordance with the directions, requests, suggestions or wishes of the other person whether or not those directions, requests, suggestions or wishes are communicated to that person; or

(ii) the other person is a legal person, other than a company, and the other person holds or controls more than 25 percent of the share capital or the voting rights in the other person.

Amendment of Section 3 of Act No 8 2000.

7. Section 3 of the Income Tax Act 2000 is amended by inserting the following new subsections immediately after subsection (3)-

(74) For the purpose of subsection (1) a person liable to income tax on chargeable income and taxable activities from a source in Sierra Leone shall register with the National Revenue Authority.

(5) A person liable for registration under subsection (4) shall include all electronic, online and digital transactions and activities of a resident taxpayer.

(6) A person who fails to register under subsection (4) commits an offence and shall be subject to the penalty provisions under the Act".

Amendment of Act No 8 2000.

8. Section 5 of the Income Tax Act 2000 is amended by inserting the following new paragraph immediately after paragraph (b)

(c) Subject to section 3, corporate income tax for manufacturing entities or factories whose management and functional activities are exclusively set up outside the Western Area shall be 15 percent."

Insertion of new section in Act No. 8 of 2000.

9. The Income Tax Act 2000 is amended by inserting the following new section immediately after section 6-

Minimum turnover tax for online and digital transaction

6A

Subject to section 3 a minimum turnover tax shall be imposed on the turnover of all digital and transactions and sales on the internet. Income derived by a resident in Sierra Leone "

10. Section 3 of the Income Tax Act 2000 is amended by deleting the word "monthly" and inserting immediately before the word "monthly" and inserting the word "basic"

11. Section 32 of the Income Tax Act 2000 is amended by inserting the following new paragraph immediately after paragraph (c) -

"(d) group members of a company registered in Sierra Leone with a net worth of 25 percent holding in the group, or 25 percent of members in the same group, or ten years as provided for in this Act"

Provided that ownership and control shall be determined by reference to the ordinary meaning of the words "share", "equity", "capital, voting rights, dividend rights to distributions on liquidation"

12. Section 35 of the Income Tax Act 2000 is amended by deleting the word "and" and replacing that section with the following

Interest expense 35 (1) In ascertaining a person's chargeable income for a year of assessment, the total amount of interest expense referred to in subsection (2)

(2) The amount of financial costs referred to in subsection (1) shall be equal to the amount of interest expense referred to in subsection (2)

(a) financial gains derived by the persons that are to be included in ascertaining the person's chargeable income for the year of assessment; plus

(b) 30 percent of the person's income from the business

(3) Paragraphs (a) and (b) of subsection (1) shall be calculated without

(a) including financial gains derived by the person or amounts referred to in paragraph (a) or paragraph (b) of section 24 or subsection (8) of section 39; or

(b) deducting financial costs incurred by the person or amounts referred to in section 39, paragraph (c) or paragraph (d) of subsection (1) of section 32 or section 32A.

(4) Financial costs for which a deduction is denied as a result of subsections (1) and (2) shall -

(a) be carried forward and treated as incurred during the next tax year;

(b) be used in the order in which they are incurred; and

(c) not be carried forward for more than 5 years.

(5) The Minister may by statutory instrument regulations relating to the circumstances in which costs may be set against financial gains.

(6) In this section -

"financial cost" means standard or any other amount payable under instrument;

"financial gain" means standard or any other amount receivable under instrument; and

"financial instrument" has the meaning prescribed by regulations and, in of regulations takes its meaning from accepted accounting principles as foreign currency positions.

13. Section 57 of the Income Tax Act 2000 is repealed and replacing subsection (1) with the following subsection -

"(1) Capital gains tax shall be payable by a person at the rate of 25 percent of the accruing to or derived by that charge from the disposal of a chargeable asset

14. Section 84 of the Income Tax Act 2000 is amended repealing and replacing subsection (2) with the following subsection-

"(2) Subject to subsection (3), a dividend by a company from another resident including a company within a group, shall from taxation".

15. Section 85 of the Income Tax Act 2000 is amended repealing and replacing paragraph (c) with the following paragraph -

"(c) retained earnings in excess of 50 percent post tax profit in a current year of assessment for all corporate entities including parastatals shall be taxed at the rate of 10 percent."

Amendment of Section 89 of Act No. 8 2000 . 16. Section 89 of the Income Tax Act 2000 is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (j)-

"(k) if derived from fees paid for providing managerial, technical or consultancy services in Sierra Leone

Amendment of Section 95 of Act No. 8 2000 . 17. Section 95 of the Income Tax Act 2000 is amended by repealing and replacing subsection (1) with the following new subsection -

" Transfer Pricing (1) Where a transaction exists between associated persons they shall calculate their income and tax payable according to the arm's length principle.

(2) The arm's length principle referred to under subsection (1) requires associated persons to calculate income and tax payable as if the conditions of any transaction between those persons had been made between independent persons acting in the same circumstances.

(3) The conditions of any transaction referred to under sub-section (2) includes prices and other terms in place between the associated persons, the structure and characterization of the transaction and whether the transaction would have occurred between independent persons in the same circumstances.

(4) The Minister responsible for by statutory instrument make relating to transfer pricing to be by the Commissioner General of dealing with related party transactions.

(5) Where, in the opinion of the C General, a person has failed to subsection (1), the Commissioner make adjustments consistent with (1) and in doing so the Commissioner may apply the arm's length transaction, including-

(a) disregarding a transaction between associated persons transaction would have been independent persons; the same circumstances;

(b) disregarding a transaction it with an alternative transaction structured and characterized in accordance with the conditions would be in place had it been between independent persons the same circumstances

(c) recharacterizing debt equity financing.

(6) This section shall apply to between a permanent establishment of Leone and its non-resident owner permanent establishment and its owner were separate persons.

(7) A person undertaking a transaction with an associated person during a year of assessment shall disclose the following-

- (a) the relationship with the associated person;
  - (b) the value of the transaction;
  - (c) the transfer pricing method used to ascertain that the pricing of the transaction is in accordance with the arm's length principle; and
  - (d) the financial data derived from comparable transactions used in the transfer pricing method.
- (8) For the purpose of this section,

- (a) "transaction" means an arrangement, scheme, undertaking, promise, understanding, dealing, plan, whether expressed or implied, whether or not enforceable by legal proceedings and involving directly or indirectly, more than one person.
- (b) associated persons shall include parent or holding companies, subsidiary companies, associates, or joint ventures, irrespective of their residential status for tax purposes

Amendment  
of Section  
114 of Act  
No. 8 2000.

18. Section 114 of the Income Tax Act 2000 is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (c)

"(d) other exempt persons and organisations under Section 9 of the Act"

19. Section 115 of the Income Tax Act 2000 is amended in subsection (3) by inserting the following new paragraph immediately after paragraph (b)

"(c) A taxpayer upon filing of annual income tax return on the due date, shall be entitled to until the period of time any tax credit established under the Act by the Commissioner-General under a plan".

"(d) 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 control;
- (iv) maternal child health;
- (v) agriculture (food and crop production, fisheries and aquaculture, and agri-business and husbandry) and agri-business extension;
- (vi) Water and Sanitation.

20. Section 117 of the Income Tax Act 2000 is amended in subsection (2) by inserting the following new paragraph-

(a) in subsection (2) by repealing and renumbering the following paragraph (c) with the following new paragraph-

"(c) other payments made to the contractor including manager's fees, technical fees and other remuneration".



(b) in subsection (2) by inserting the following new paragraph immediately after paragraph (c)

"(d) fee, commission or other related business benefits providing digital services to a customer; whether through e-commerce, peer-to-peer (P2P), advertising-based, agency or subscription-based platforms".

(c) subsection (5) by repealing and replacing that subsection with the following new subsection -

"(5) Subsection (4) shall not apply to payments made by-

(a) a professional service provider, whose income is already subject to withholding tax per transaction under Section 116A of the Act;

(b) a person to a contractor during a month in which the person pays a total of Le 500,000 or less to the contractor.

Amendment of Section 135 of Act No. 8 of 2000. 21. Section 135 of the Income Tax Act 2000 is amended by inserting the following new subsections immediately after subsection (4)

" (5) A taxpayer who wishes to extend the one month period required for submitting information and evidence shall make a written application for extension to the Commissioner-General or a designated officer setting out the reasons why he should be granted the extension.

16A The Commissioner-General or officer may, in writing grant the extend the period of time payor provided the reason given by the the application is beyond the taxpayer and therefore valid

(7) Where the Commissioner-General designated officer has not given the one month period of initial shall be deemed to be the effect

(8) Where the taxpayer fails to required information and evidence, punitive penalty shall be the Commissioner-General or officer in addition to any assessment raised on the taxpayer the following assessment:

(a) Le700,000.000 for Large?

(b) Le250,000.000 for Medium?

(c) Le50,000.000 for Small and Taxpayers.

(9) The recovery and enforcement this Act shall apply accord recovery of any assessments, interests including costs of relating to the tax liability so es

22. Section 135 of the Income Tax Act 2000 is amended by repealing and replacing that subsection following new subsection -

(1) A taxpayer who without good cause fails to file an income tax return and any other returns required by this Act within the required period shall be liable to the following penalties -

(a) Le100,000,000 for large taxpayers;

(b) Le50,000,000 for medium taxpayers;

(c) Le5,000,000 for small and micro taxpayers;

(d) 10 percent of the estimated tax payable based on best of judgement.

Amendment of Section 155 of Act No. 8 2000.

23. Section 155 of the Income Tax Act 2000 is amended by repealing and replacing that section with the following new section

Impeding tax administration  
155 A person who impedes or attempts to impede the administration of this Act or any other tax legislation administered by the National Revenue Authority commits an offence and in addition to the penalty provided shall be liable to an administrative fine not exceeding the amount specified in paragraph 12 of the Ninth Schedule.

Insertion of New Section In Act No. 8 of 2000.

24. The Income Tax Act 2000 is amended by inserting the following new section immediately after section 157.

157A. A person who contravenes paragraph (b) of subsection (1) of section 3 commits an offence and shall be liable -  
Penalty for failing to register a business

25. The first schedule of the Income Tax Act is

(a) repealing and replacing paragraph (2) with the following new part

1 Where the turnover exceeds From property of a person company specified under First Schedule is less than 060 but not less than Le'0 income tax payable shall be as specified in First Schedule the rate of 3 percent on the

2 Where the taxpayer is service provider or engaged gold, diamond and exporting dealing in minerals the tax payable by taxpayer the higher between the turnover specified in subpart and the rates applicable business or any provision of (a) this persons fall paragraph 2 or 3 of the First 2917.

(b) inserting the following new part immediately after paragraph 2-

3 Paragraphs 1 and 2 shall not include taxpayers classified as professional service provider provided for and defined under Section 12 of the Finance Act 2020

Amendment of ninth schedule to Act No. 8 of 2000. **26.** The ninth schedule of the Income Tax Act 2000 is amended in Paragraph (12) by deleting the fine of ₹30,000/00 and inserting the new fine of ₹20,000/00

**THE GOODS AND SERVICES TAX ACT 2005**

Amendment of section 2 of Act No. 7 of 2009. **27.** Section 2 of the Goods and Services Tax Act 2005 is amended by inserting the following new definitions:

"advertising-based platform" means any digital platform that provides users for access to a web-based service, including a search engine, social media and charge other person for advertisement, an often pay-per-click" fee to advertise on the website.

"agency platform" means any digital platform that makes sales on behalf of another taxable person or resell in their own name and earn a commission for the sale or earn a markup

"digital marketplace" means a platform that allows entities or person to sell or purchase goods or services between buyers and sellers of goods and services through any electronic or digital process for the conveyance of mark-up or direct transaction.

"digital marketplace" means a platform that allows facilities for the sale of goods and services between buyers and sellers of goods and services through any electronic or digital process for the conveyance of mark-up or direct transaction.

for which payment is normally made through platform that charges a commission to the provider for each sale.

"peer-to-peer platform" means any digital platform that facilitates sales between individual suppliers and consumers with the receiving a commission for each transaction ride-sourcing services, accommodation rental, household chores, offered by self-employed individuals who own the assets for offering services.

"subscription-based platforms" means any digital platform that provides goods or services to consumers in exchange for paying membership fees at regular intervals, whether in an on-going or contracted basis.

**28.** Section 6 of the Goods and Services Tax Act 2005 is amended by inserting the following new subsection immediately after subsection (1)

"(1A) For the purpose of this Act supply of goods means any commercial activity other than the supply of goods for which the service provider is to provide a service to another party and a commission for payment "

**29.** Section 8 of the Goods and Services Tax Act 2005 is amended by inserting the following new paragraph immediately after paragraph (g)-

"(h) digital market supply or digital services through digital marketplace, refers to e-platforms, web-based, e-commerce, peer-to-peer (P2P), advertisement, agency or subscription-based that i

(i) downloadable digital contents, subscription-based media; software programs; electronic data management; supply of music, film, and games electronically; online sale of goods; and any online betting activity;

(ii) search engines and automated help desk services, online tickets, e-learning platforms, audio, vision or digital media, transport hailing platforms, among others.

Amendment of section 19 of Act No. 7 of 2009.

**30.** Section 19 of the Goods and Services Tax Act 2009 is amended by -

(a) repealing subsections (9) and (10)

(b) repealing and replacing subsection (11) with the following new subsection

"(9) Persons and organisations covered under the Schedules shall 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 the particular goods and services

(c) renumbering of the following subsections

(i) subsection (11) as subsection (9); and

(ii) subsection (12) as subsection (10)

Amendment of section 34 of Act No. 7 of 2009.

**31.** Section 34 of the Goods and Services Tax Act 2009 is amended as follows -

(a) in subsection (1) by repealing and replacing that subsection with the following new subsection -

"(1) A person who has not received an invoice from a taxable person registered supplier for purchases made, may request a GST invoice that a taxable supply was received

(b) in subsection (2) by repealing and replacing that subsection with the following new subsection -

"(2) A registered GST supplier shall comply with subsection (1) to the customer an original GST invoice generated from the electronic register (ECR) system or any system of the National Revenue Authority in respect of all supplies of goods made, whether such GST receipt or invoice requested by the customer or not

(c) by inserting the following new subsection immediately after subsection (3)

(4) A registered GST taxpayer shall report a breakdown or any fault in the electronic cash register System so that the electronic cash register System so timely repairs or replacement of the

(5) A registered GST taxpayer who reports a breakdown or any fault in the electronic cash register System so that the electronic cash register System so timely repairs or replacement of the electronic cash register System shall be subject to the provisions prescribed in the regulations relating to the electronic cash register system".

(6) In the case of breakdown in the electronic cash register system, the electronic cash register system

similar automated systems of the National Revenue Authority, the Commissioner-General shall authorise in writing a GST registered taxpayer to use an alternative receipting system prescribed by the Commissioner-General until the breakdown or fault is rectified".

(7) Subject to subsection (6), the Commissioner-General may use any of the provisions in this Act and any other similar enactments to deal with the non-use, misuse or tampering of the electronic cash register system, and other similar systems of the NRA.

32. The Goods and Services Tax Act 2009 is amended by inserting the following new section immediately after section 40-

40A. (1) A taxpayer who engages the services of a professional service provider shall pay all output GST related to the services directly to the National Revenue Authority.

(2) The liability to lodge a monthly GST return by a professional service provider and pay any additional GST or claim refunds shall not depend on the taxpayer referred to under sub-section (1) making a direct payment of GST to the National Revenue Authority for all output GST related to the services performed.

(3) For the purposes of this Act, a professional service provider includes an accountant, economist, lawyer, medical doctor, engineer, management and tax consultants and other consultant in similar

fields of practice that provide expert other technical services for the payment of a fee."

33. The Goods and Services Tax Act 2009 is amended by inserting the following new section immediately after section

50A. (1) For the purposes of this Act, the Commissioner-General shall, whether or through installations, ensure the direct capture of information on the

Real time and direct capture of data

(a) casinos and related facilities;

(b) money market operators including Money Gram Union, RIA, Afro Int banks, foreign bureaux, etc.;

(c) mobile network (MNOs) and Internet Providers (ISPs);

(d) utility service providers including Electricity Distribution and Supply Authority, Electricity Generation Transmission Companies, Independent Power Producers, water production services; and

(e) other similar businesses.

Insertion of New Section In Act No. 7 2009.

Amendment of Second Schedule of Act No. 7 of 2009.

**34.** The Second Schedule of the Goods and Services Tax Act 2009 is amended by -

(a) repealing and replacing item 7 with the following new item-

"(7) Supply:

Description:

**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.

(b) repealing and replacing item 10 with the following new item

"(10) Supply:

Description:

**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"

(c) inserting the following new item immediately after item (21)

(22) Supply

Description

**Telecommunication Services**

without free and promotional calls and use to the extent that the value of such supply does not exceed 10 percent of the total billable and unbillable calls used in that period.

(d) inserting the following new item immediately after item (24)

"(25) Supply:  
Description:

**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 labelled or 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. The 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, Net Hurdles, etc.)

(f) Uniforms/apparels, such as school bags, specifically designed and recognized for a particular school"

"(26) Supply:  
Description:

**Environmentally friendly activities**

supply relating to the management and recycling of plastics and other wastes; support of environmentally friendly activities"

"(27) Supply:  
Description:

**Bulk wheat (grain)**  
wheat is considered as bulk wheat when used as input for industrial manufacturing flour"

"(28) Supply:  
Description:

**Wheat Flour**  
supply in respect of imported domestically produced wheat flour"

**"(29) Supply:** **Electrical energy consumption**  
**Description:** The consumption, supply or use of renewable energy from mini grids-connected solar power in Sierra Leone.

**THE FINANCE ACT 2009**

Amendment of section 6 of Act No. 9 of 2009

**35.** Section 6 of the Finance Act, 2009 is amended in paragraph(a) by repealing and replacing sub-paragraph (v) with the following new sub-paragraph-

"the imposition of a processing fee of Le100,000 for the maintenance of the automated system, cost of e-messaging and amendments on electronic customs declarations (Single Customs Declaration (SCD) and manifests".

**THE CUSTOMS ACT, 2011**

Amendment of section 1 of Act No. 9 of 2011.

**36.** Section 1 of the Customs Act, 2011 is amended by deleting the definition of "good" and inserting the following definition-

"goods" includes stores, baggage, animals, conveyances, articles, materials, currency and digital goods (with or without physical presence

Amendment of section 15 of Act No. 9 of 2011

**37.** Section 15 of the Customs Act, 2011 is amended by inserting the following new subsection immediately after subsection (2)-

"(3) Notwithstanding subsection (2), customs value for exported goods shall be the Free on Board (FOB) value

Amendment of section 29 of Act No. 9 of 2011.

**38.** Section 29 of the Customs Act, 2011 is amended by repealing and replacing subsection (4) with the following new subsections-

(4) A re-determination under subsection (1) shall not be subject to review or to be prohibited, removed, set aside or dealt with except to the extent provided for under Section 53.

(5) Duties and taxes re-determined under subsection (1), except otherwise provided for under Section 39 shall be paid within 72 hours from the date such debts were re-determined.

**39.** The Customs Act 2011 is amended by inserting the following new section immediately after section 53-

Failure to submit books and maintain proper records

**54A.** A person who fails to submit books, letters, statements or other documents under subsection (1)(c) and (3) shall be deemed to have committed an offence under this Act and shall be subject to a fine not exceeding 80% of the value of the goods in respect of which the failure occurred.

**THE FINANCE ACT 2016**

**40.** Section 37 of the Finance Act, 2016 is hereby amended-

**41.** Section 38 of the Finance Act, 2016 is amended by repealing that section with the following new section-

"Any business employing a female employee shall be required to have a management provision between 1st day of January 2021 and 31st day of December 2023 shall be a tax credit at a rate of 6.5 percent on the total taxable income of that female employee".

THE REVENUE ADMINISTRATION ACT 2019

Amendment of Second Schedule to Act No. 10 of 2017.

42. The Second Schedule to the Revenue Administration Act 2017 is amended in-

(a) paragraph (1) by inserting the following new sub-paragraph immediately after sub-paragraph (c);

(f) in relation to the tax payable by an individual in the tax year 2018-

(i) a return of royalties filed under section 45 of the Extractive Industries Revenue Act 2018;

(ii) an estimate of mineral resource rents filed under sub-section (1) of section 45 of the Extractive Industries Revenue Act 2018;

(iii) a return of mineral resource rents or other resource rents filed under section (1) of sub-section (1) of section 46 of the Extractive Industries Revenue Act 2018;

(b) sub-paragraph (c) of paragraph (1) by inserting the words "and (f) to (iii) in the order" after the word (c);

(c) paragraph (1) by inserting sub-paragraph immediately after paragraph (c);

(f) royalty return estimate of an individual in the tax return of resource

THE FINANCE ACT 2019

43. Section 32 of the Finance Act 2019 is amended by repealing and replacing that section with the following:

32 (1) Notwithstanding that rates, fees and charges payable by an individual in the tax year 2019 are determined by Parliament or by the authority of the Government, the rates, fees and charges shall be determined by the authority of the Government.

(2) Notwithstanding that the contrary, rates, fees and charges shall be made by the authority of the Government without the approval of Parliament or an authority of the Government.

(3) Where a rate, fee or charge is to be applied by an authority of the Government without the approval of Parliament or an authority of the Government, such a charge shall be void.



## THE FINANCE ACT 2019

Amendment of section 30 of Act No. 2 of 2019.

44. Section 30 of the Finance Act 2019 is amended by replacing and replacing that section with the following new section -

“There shall be a National Monitoring and Evaluation Department within the Office of the President which shall be responsible for.....”

(a) creating an effective national institutional framework to monitor and evaluate Government and donor funded public sector project as well as the National Development Plan (PRSP4);

(b) leading, monitoring and evaluating all development programmes and projects including Government and donor funded public sector project and the Development Plan (PRSP4) using modern technology;

(c) conducting special studies on various aspects of public sector projects and establishing and maintaining a data base on all completed and ongoing projects.

## GENERAL PROVISIONS

45. (1) A person who fails to use or tampers with any system or installation of the National Revenue Authority, shall be deemed to be impeding tax administration and shall be liable to

(a) the prescribed penalty provisions provided for in Paragraph 12 of the Ninth Schedule to the income Tax Act 2000

(b) in the case of a small and medium enterprise to an administrative fine 20,000,000 or upon conviction a fine of up to three years or both imprisonment term and fine.

(2) Notwithstanding paragraphs (a) and (b) of subsection (1) the Commissioner-General shall assess to the best of judgement the amount of revenue lost as a result of any action inaction by the taxpayer, agent or related party as the case may be without objection by the taxpayer.

(3) The Commissioner-General shall fully recover unpaid taxes as provided for in this act.

46. Any small and medium enterprise established between the period 1st January 2021 and 31st December 2023, shall be eligible to a tax relief on the income derived in the first one year of business operations

47. Notwithstanding this Act and any other enactments to the contrary all fees relating to the registration, regulations other applicable charges for gaming and betting companies, casino gambling and similar businesses shall be collected by the National Revenue Authority.

48. The importation of all materials used for the printing of Sierra Leone's passport, national identification cards, business incorporation and registration certificate, vehicle licence, staff identification card, passport for awards and voters identification card on behalf of the Government shall attract a zero percent import duty rate.

49. Upon written application by a taxpayer to the Commissioner-General a withholding tax exemption shall be granted to businesses involved in the service of highly skilled experts whose services are not readily available in Sierra Leone subject to an approved scheme for skills transfer to Sierra Leoneans

Regulation  
of essential  
Commodities

**50.** (1) Pursuant to Article 3 of the ECOWAS Regulation C/REG 13 on Supplementary Protection Measures (SPM) for the implementation of the ECOWAS Common External Tariffs (CET), the minister responsible for finance may take steps by statutory instruments to impose or alter taxes to regulate the production, supply and distribution of essential commodities and the trade therein, for reasons of regular supply and fair prices.

(2) For the purpose of subsection (1), essential commodities refer to produce such as rice, wheat flour, cooking oil and baby food, animal feeds, and if supply is obstructed or short would affect the normal life of the average Sierra Leonean.

(3) For the purpose of this Act "fair price" means the price of any essential commodity as determined by the Government for the purpose of-

- (i) regulating the prices at which any essential commodity may be bought or sold in any area;
- (ii) procuring any essential commodity for purpose of subsection (1),
- (iii) regulating, restricting or prohibiting the sale, disposal, transport and movement of any essential commodity.

Tourism  
relief

**51.** Notwithstanding this Act and any other enactment to the contrary all tourism establishments registered with the National Tourist Board shall be eligible for income tax relief for the period of 1st January 2021 to 31st December 2023.

Reparation  
of export  
proceeds.

**52.** (1) Notwithstanding any other law to the contrary, an exporter of produce such as coffee, cocoa, cashew nut, palm oil, vegetable oil, fisheries products and forest products shall from the 1st day of April 2021 repatriate through the commercial banking system, the minimum of 30 percent of his export proceeds to Sierra Leone within a period of 3 months from the day of export.

(2) The exporter referred to under sub-section (1) shall submit copies of the repatriation documents to the Bank of Sierra Leone as evidence of export.

(3) Where the exporter fails to submit evidence of repatriation referred to under sub-section (2) it shall be deemed that the exporter has contravened sub-section (1) and that the issued renewal of annual license and export clearance certificate shall be void and the contrary is proved.

**53.** Subject to sub-section (4) of section 110 of the Constitution of Sierra Leone 1991, the Minister responsible for finance may make regulations for the purpose of section 45 of the Local Government Act 1991, to regulate the operations of local government authorities and other related matters by statutory instrument for the implementation of the law (rates) in Sierra Leone and for other related matter.

**54.** Fees, rates and charges for outlined services shall be as set out in the Schedule.

- (a) Ministry responsible for information and communication
- (b) Ministry responsible for Internal Affairs;
- (c) Ministry responsible for environment;
- (d) The Judiciary;
- (e) National Civil Registration Authority;
- (f) Petroleum Regulatory Agency; and
- (g) Office of the Administration and Registrar General

**55.** Any business engaging in the provision of renewable energy from solar mini-grids in Sierra Leone shall be eligible for a five-year corporate tax relief, commencing from the date of registering first commercial production or 1st January 2021, whichever comes later

Provided that the relief is fully reflected in the tariff price of the goods between the government and the business concerned.

**SCHEDULES FOR NON-TAX REVENUE  
FEES AND LEVIES**

**1. LIQUOR LICENCES**

No	Description	Rate per Annum (L.e)
1.	Wine and Beer on and off	500,000
2*	Wine and Beer off	500,000
3.	Wine and Beer retail off	750,000
4.	Saloon Bar	750,000
5.	Hotel	2,500,000
6.	Occasional	100,000
7.	Wholesale	1,000,000
8.	Intoxicating Liquor (in Bars)	500,000

**1. SCHEDULE OF FEES PAYABLE IN  
THE MAGISTRATE COURT**

No	Description	Fees (L.e)
1.	Issuing of Claim	30,000
2.	Ejectment Notice	5,000
3.	Ejectment Summons	10,000
4.	Criminal Summons (per count)	10,000
5.	Practise Motion	5,000
6.	Filing of Defence and Counter Claim	10,000
7.	Filing of Defence	30,000
8.	Filing of Appeal Notice	30,000
9.	Filing of Counter Claim	25,000
10.	Entering of Consent Judgment	100,000
11.	Addition of Parties	50,000
12.	Affidavit of Service	25,000
13.	Filing of Affidavits	2,000
14.	Court Order	10,000
15.	Filing of Court Orders	5,000
16.	Issuing of Subpoena	20,000
17.	Ejectment Warrant	15,000
18.	Execution of Warrant	10,000
19.	Filing of Amendment	20,000
20.	Copy of Judgment (per page)	30,000
21.	Official copies of Court documents:	5,000
	1 - 10 pages	25,000
	11 - 20 pages	30,000
	Above 20 pages	50,000
23.	Official copies of transcript (per page)	2,000
24.	Filing of any other court Document not listed above	20,000
25.	Search Fee	10,000

**1. OFFICE OF THE ADMINISTRATOR  
AND REGISTRAR GENERAL**

No	Services Offer
1.0.	Business Registration Section
1.1.	Sole proprietorship
1.2.	Partnership
1.3.	Change of Name
1.4.	Certified Copy
1.5.	Change of Address
1.6.	Change of Business Nature
1.7.	Filing Fee
1.8.	Closure of Business
1.9.	Search/Verification
1.10.	Opening of New Branch
2.0.	Marriage Registration Section
2.1.	Booking of Date
2.2.	Civil Wedding
2.3.	Registration of Christian Marriage Certificate
2.4.	Registration of Muslim Marriage Certificate
2.5.	Sale of Marriage Certificate
2.6.	Certified True Copy
2.7.	Sale of Muslim divorce Certificate
2.8.	Christian Marriage License
2.9.	Non-impediment Certificate
3.0.	Intellectual Property & Trademarks Registry
3.1.	Registration of Trademarks
3.2.	Renewal of Trademarks
3.3.	Assignment of Trademarks
3.4.	Merger of Trademarks
3.5.	Change of Name
3.6.	Change of Address
3.7.	Search Fee
3.8.	Withdrawal of Trademarks
3.9.	Cancellation of Trademarks
3.10.	Amendments of Trademarks
3.11.	Trademarks Certified True Copy

NO	SERVICES OFFER	Rate
3.12.	Opposition of Trademarks	100,000
3.13.	Restoration Fee	400,000
3.14.	Surcharge	50,000
<b>4.0. Land Registry and Conveyance</b>		
4.1.	Registration of Instrument	200,000
4.2.	Will Deposit	100,000
4.3.	Will Withdrawal	10,000
4.4.	Certify True Copy	50,000
4.5.	Search Fee	50,000
4.6.	Stamp Duty Fees	0.1% of Consideration

**NO SERVICES OFFER Rate**

<b>5.0 Land Tax:</b>		
5.1.	Central Freetown	200,000 per Acre
5.2.	Other Areas in the West	100,000 per Acre
5.3.	Farmland	10,000 per Acre

**4. PRICES OF GAZETTE AND PUBLICATION**

No.	Description	Rate
1.	Sierra Leone Gazette-Annual Subscription-Inland	400,000
2.	Annual Subscription-Overseas	2,750,000
3.	Bound Legislations	35,000
4.	Budget Speech	20,000
5.	Economic Bulletin	35,000
6.	Commissions of Inquiry Report	30,000
7.	Commission White Paper N.C.U. R	30,000
8.	Presidential Address	22,500

No.	Description	Rate
9.	Sierra Leone Studies	65,000
10.	Sierra Leone Figures	27,000
11.	New Education Policy	25,000
12.	Quarterly Economic Trends	50,000
13.	The Constitution of Sierra Leone 1991 (Bound)	45,000
14.	Parliamentary Debate	195,000
15.	Public Budgeting Act (Bound)	195,000
16.	Constitutional Review Commission	195,000
17.	The Public Service Commission	195,000
18.	Report of Salpost and White paper	195,000
19.	Report of Sierratel and White paper	195,000
20.	Sierra Leone Gazette-Local Sales	195,000
21.	The Local Government Act,2004 (Bound)	195,000
22.	The Education Act,2004	195,000
23.	National Social Security and Insurance Trust Act,2001	25,000
24.	The Legal Practitioners Act,2000	
25.	Privatisation Act, 2002	
26.	State Proceedings Act,2000	
27.	Economic Bulletin March,2004	

**5. MINISTRY OF INFORMATION AND COMMUNICATIONS**  
**GOVERNMENT PRINTING DEPARTMENT**

No.	Description	Rate
1.	Pension cards	65,000
2.	General Receipt Books	27,000
3.	Accountant-General Receipt Books	25,000
4.	Store Form II Receipt Books	50,000
5.	I.D.T.Books	45,000
6.	Impress Cash Book	195,000
7.	Vote Service Ledger	195,000
8.	Revenue Cash Book	195,000
9.	Way Bill Books	25,000

No.	Description	Rate	No. of Unit
10.	Payment Voucher Book in Quad	100,000	1 book
11.	Commitment Control Forms Book	65,000	Per Book
12.	S.I.V.Books	65,000	Per Book
13.	Allocated Store Ledgers	85,000	Per Book
14.	Special Imprest Book	65,000	Per Book
15.	Treasury Forms 71	45,000	Per 100
16.	Weights and Measures Books	40,000	Per Book
17.	Bank paying Slip Book	55,000	Per Book
18.	Receipt Cash Books	195,000	Per Book
19.	Bank Authority	60,000	Per 100
20.	Cattle Traders Licence Receipt Books	60,000	Per Book
21.	Advice of Changes Books	50,000	Per Book
22.	Special Imprest Forms	80,000	Per 100
23.	Standing Imprest Forms	80,000	Per 100
24.	Cheque Order Forms	80,000	Per 100
25.	Revenue Vouchers	45,000	Per 100
26.	Salary Voucher No.68	45,000	Per 100
27.	Retirement of Impress Forms	45,000	Per 100
28.	Imprest Treasurer Form 129	45,000	Per 100
29.	Imprest Adjustment Forms No.130	80,000	Per 100
30.	Departmental Warrant	45,000	Per 100
31.	Customs Assessment Books	45,000	Per 100
32.	Salary Voucher Verification	50,000	Per 100
33.	Store Requisition Books	45,000	Per 100
34.	Hard Cover Diaries	27,000	Per Book
35.	Soft Cover Diaries	20,000	Per Book
36.	Calenders	15,000	Per Copy
37.	Invitation cards (cut cards) 4x5 41/ 2x6 5x7 6x8	85,000 95,000 120,000 135,000	Per 100 Per 100 Per 100 Per 100
38.	Visiting Cards	1,000,000	Per 100

No.	Description	Rate
39.	Invitation cards 4x5	45,000
40.	Invitation cards 4x5	85,000
41.	Invitation cards 4x5	50,000
42.	Invitation cards 4x5	40,000
43.	Invitation cards 4x5	170,000
44.	Invitation cards 4x5	27,000
45.	Invitation cards 4x5	80,000
46.	Invitation cards 4x5	50,000
47.	Invitation cards 4x5	95,000
48.	Invitation cards 4x5	50,000
49.	Invitation cards 4x5	12,000
50.	Invitation cards 4x5	140,000
51.	Invitation cards 4x5	150,000
52.	Invitation cards 4x5	120,000
53.	Invitation cards 4x5	170,000
54.	Invitation cards 4x5	195,000
55.	Invitation cards 4x5	130,000
56.	Invitation cards 4x5	160,000
57.	Invitation cards 4x5	180,000
58.	Invitation cards 4x5	200,000
59.	Invitation cards 4x5	85,000
60.	Invitation cards 4x5	120,000
61.	Invitation cards 4x5	190,000
62.	Invitation cards 4x5	70,000
63.	Invitation cards 4x5	45,000
64.	Invitation cards 4x5	45,000
65.	Invitation cards 4x5	45,000
66.	Invitation cards 4x5	45,000
67.	Invitation cards 4x5	45,000
68.	Invitation cards 4x5	45,000
69.	Invitation cards 4x5	45,000
70.	Invitation cards 4x5	45,000
71.	Invitation cards 4x5	45,000
72.	Invitation cards 4x5	45,000
73.	Invitation cards 4x5	45,000
74.	Invitation cards 4x5	45,000
75.	Invitation cards 4x5	45,000
76.	Invitation cards 4x5	45,000
77.	Invitation cards 4x5	45,000
78.	Invitation cards 4x5	45,000
79.	Invitation cards 4x5	45,000
80.	Invitation cards 4x5	45,000
81.	Invitation cards 4x5	45,000
82.	Invitation cards 4x5	45,000
83.	Invitation cards 4x5	45,000
84.	Invitation cards 4x5	45,000
85.	Invitation cards 4x5	45,000
86.	Invitation cards 4x5	45,000
87.	Invitation cards 4x5	45,000
88.	Invitation cards 4x5	45,000
89.	Invitation cards 4x5	45,000
90.	Invitation cards 4x5	45,000
91.	Invitation cards 4x5	45,000
92.	Invitation cards 4x5	45,000
93.	Invitation cards 4x5	45,000
94.	Invitation cards 4x5	45,000
95.	Invitation cards 4x5	45,000
96.	Invitation cards 4x5	45,000
97.	Invitation cards 4x5	45,000
98.	Invitation cards 4x5	45,000
99.	Invitation cards 4x5	45,000
100.	Invitation cards 4x5	45,000

No.	Description	Rate	No. of Units
63.	Survey Forms	14,000	Per 100
64.	Grant-in-Aid Application Forms	140,000	Per 100
65.	Bond Forms	75,000	Per 100
66.	Register of File Books	200,000	Per Book
67.	Register of Student Books	195,000	Per Book
68.	Fuel Wood/Charcoal Transport Permit book	80,000	Per Book
69.	Shrimper Books	52,000	Per Book
70.	Demersal Trawler book	62,000	Per Book
71.	Purse Steiner bk	62,000	Per Book
72.	Gender and Dev Terminology Booklet	45,000	Per Book
73.	Request Forms FM 999	50,000	Per Book
74.	S.L.B.S Invoice Books	65,000	Per Book
75.	Customs Vehicle Slip bk	65,000	Per Book
76.	Daily Occurrence bk	195,000	Per Book
77.	S.M.D Books	65,000	Per Book
78.	Statistics Import Daily Cards	250,000	Per 100
79.	Valuation Import Cards	250,000	Per 100
80.	Contractors Reg. Form	85,000	Per Book
81.	Muslim Marriage Certbks	320,000	Per Book
82.	Christian Marriage Cert bks	320,000	Per Book
83.	Business Reg.Cert.	300,000	Per 100
84.	Estate File Cover	10,000	Per 100
85.	Trade Mark	10,000	Per 100
86.	Renewal of Licence Cert	300,000	Per 100
87.	Muslim Divorce Cert.bk	320,000	Per 100
88.	Partnership Forms	85,000	Per 100
89.	Business Name Forms	85,000	Per 100
90.	Civil Marriage Cert.bk	320,000	Per Book
91.	Business Name File Cover	10,000	Per copy
92.	Company File Cover	10,000	Per copy
93.	Business Reg.File Cover	10,000	Per copy

No.	Description	Rate
94.	Fairy Cards	150,000
95.	Fuel Coupon Bk	20,000
96.	T.E.6 Forms	65,000
97.	T.E.8 Forms	80,000
98.	Agreement Monthly Progress Report Forms	60,000
99.	T.E.1 Certificates	90,000
100.	PEYO Labels Certificate	25,000
101.	Registration Import Form	45,000
102.	Import Licenses	20,000
103.	Valuation Card	30,000
104.	Shrimper Books (to be deleted)	12,000
105.	SLB.S Invoice Books	12,000
106.	Customs Vehicle Books	25,000
107.	Import Card	100,000
108.	Sampled Booklet (to be deleted)	200,000
109.	Paid Assignment Form (to be deleted)	25,000
110.	Motor Fuel Permit Books	250,000
111.	Contribution Sheets	250,000
112.	Permit Card	250,000
113.	Official Chart	300,000
114.	Discharge Cards	50,000
115.	Permission for Operator	40,000
116.	In-Patient Registers	175,000
117.	In-Patient Registers	175,000
118.	Mat Forms (to be deleted)	100,000
119.	Mat Forms (to be deleted)	100,000
120.	Mat Form (to be deleted)	100,000
121.	Mat Form (to be deleted)	100,000
122.	Mat Form (to be deleted)	100,000
123.	Mat Form (to be deleted)	100,000
124.	Mat Form (to be deleted)	100,000
125.	Mat Form (to be deleted)	100,000
126.	Mat Form (to be deleted)	100,000
127.	Mat Form (to be deleted)	100,000
128.	Mat Form (to be deleted)	100,000
129.	Mat Form (to be deleted)	100,000
130.	Mat Form (to be deleted)	100,000
131.	Mat Form (to be deleted)	100,000
132.	Mat Form (to be deleted)	100,000
133.	Mat Form (to be deleted)	100,000
134.	Mat Form (to be deleted)	100,000
135.	Mat Form (to be deleted)	100,000
136.	Mat Form (to be deleted)	100,000
137.	Mat Form (to be deleted)	100,000
138.	Mat Form (to be deleted)	100,000
139.	Mat Form (to be deleted)	100,000
140.	Mat Form (to be deleted)	100,000
141.	Mat Form (to be deleted)	100,000
142.	Mat Form (to be deleted)	100,000
143.	Mat Form (to be deleted)	100,000
144.	Mat Form (to be deleted)	100,000
145.	Mat Form (to be deleted)	100,000
146.	Mat Form (to be deleted)	100,000
147.	Mat Form (to be deleted)	100,000
148.	Mat Form (to be deleted)	100,000
149.	Mat Form (to be deleted)	100,000
150.	Mat Form (to be deleted)	100,000

No.	Description	Rate	No. of Units	No.	Description	Rate
126.	Met Forms 152	60,000	Per Unit	156.	Criminal Summons	60,000
127.	Pocket Register	50,000	Per Unit	157.	Summons	60,000
128.	Warrant of Commitment (Non-payment)	60,000	Per Unit	158.	Ejectment Notice	60,000
129.	Summons (Item 30)	40,000	Per Unit	159.	Information Form	60,000
130.	Warrant of Commitment (Non-Alternative)	80,000	Per Unit	160.	Pages	60,000
131.	Order to bring up a Prisoner Form	40,000	Per Unit	161.	Register Minute Book	120,000
132.	Warrant Forms	40,000	Per Unit	162.	Continuation Forms	60,000
133.	Magistrate Court Forms	40,000	Per Unit	163.	Foreigner Travelling Certificate	80,000
134.	P.M. Forms No.30	60,000	Per Unit	164.	Charge Form	80,000
135.	Statement of Fines Form	60,000	Per Unit	165.	Arrest Form A	60,000
136.	Death Certificate	60,000	Per Unit	166.	Arrest Form B	60,000
137.	Verification of Signature Cards	40,000	Per Unit	168.	Application for Passport Form A	110,000
138.	Affidavit of Signature Cards	40,000	Per Unit	169.	Application for Replacement Form B	60,000
139.	Affidavit Forms	60,000	Per Unit	170.	Application for Renewal Form D	60,000
140.	High Court Record Book	120,000	Per Book	171.	Application Affidavit Form A	60,000
141.	File Covers	40,000	Per Unit	172.	Application Affidavit Form B	60,000
142.	Affidavit of Service Sign across out of the Jurisdiction	60,000	Per Unit	173.	Registration Card	60,000
143.	Sheriff Forms No.2	60,000	Per Unit	174.	Investigation Officer Bonding Book	90,000
144.	Returns of Fines Summons	60,000	Per Unit	175.	Re-entry permit Visa Form	60,000
145.	Affidavit of Service	60,000	Per Unit	176.	Non-Childern Certificate	60,000
146.	Sheriff Forms No.6	60,000	Per Unit	177.	Funeral Form Sp. A	200,000
147.	Sheriff Forms No.12	60,000	Per Unit	178.	Wedding License Sheet	220,000
148.	Sheriff Forms No.37	60,000	Per Unit			
149.	Court Notice	60,000	Per Unit			
150.	Insert Sheet	60,000	Per Unit			
151.	Bailiff Process Service Book	60,000	Per Unit			
152.	Notice Forms	60,000	Per Unit			
153.	Payment Slips	60,000	Per Unit			
154.	Remand Warrants	60,000	Per Unit			
155.	Red Car Stickers	60,000	Per Unit			

## 6. NATIONAL CIVIL REGISTRATION AUTHORITY

### CATEGORY 1: BIRTHS AND DEATHS CERTIFICATES

No.	Description	Rate
1.	Delayed Certificates (1 year & above)	Le 50,000
2.	Late Certificates (btw 90 days to 1 year)	Le 20,000
3.	Verification fee	Le 5,000
4.	Search fee	Le 20,000
5.	Correction of Personal Information	Le 50,000
6.	Registration of Overseas Births	Le 100,000

### CATEGORY 2: ADOPTION, MARRIAGE & DIVORCE

No.	Description	Rate
1.	Registration of Adoption (Non-Nationals)	Le 300,000
2.	Registration of Adoption (Nationals)	Le 200,000
3.	Registration of Marriage	Le 200,000
4.	Registration of Divorce	Le 200,000

### CATEGORY 3: IDENTITY SERVICES

No.	Description	Rate
1.	Identity Card (S/Leonean Citizens)	Le 30,000/fee
2.	ECOWAS Identity Card with ECOWAS Specifications (Nationals)	Le 100,000
3.	ECOWAS Identity Card with ECOWAS Specifications (Non-Nationals)	Le 1,000,000
4.	Yearly Renewal of ID Card (Non-Nationals)	Le 600,000
5.	Lost/Replacement of ID Card (Non-Nationals)	Le 600,000
6.	Lost/Replacement of ID Card (Non-Nationals)	Le 60,000
7.	Electronic Identity Verification System	Le 10,000
8.	Correction of personal information for ID Services	Le 50,000

## MINISTRY OF INTERNAL AFFAIRS

Category	Description	New Licence Fees	Renewal Licence Fees
Class A	Owned by Foreign Nationals	Le60,000,000	Le40,000,000
Class B	Owned by Sierra Leonean	Le14,000,000	Le12,000,000

## PETROLEUM REGULATORY AGENCY (PRA) T

### (A) LICENCE FEES FOR BULK ROAD VEH

Tank Capacities 'Liters'	Rate
1. 0- 8,172	
2. 8,172 - 13,620	
3. 13,620 - 18,160	
4. 18,160 - 22,700	
5. Above 22,700	

### (B) SITE INSPECTION FEES

Areas	Rate
1. Western Area	
2. Provincial Cities & Towns	

### (C) RECONNECTION FEES

1. Western Area	
2. Provincial Cities & Towns	

### (D) PRIVATE PETROLEUM BULK STORAGE

1. Storage 'Liters'	905 - 2,000,000
------------------------	-----------------

### (E) PETROLEUM REGULATORY FUND LI

1. Description	Rate per litre
----------------	----------------

## HAZARDOUS CHEMICALS AND PESTICIDES CONTROL ACT, 2016 FOR THE STOCKHOLM AND ROTTERDAM

### Schedule of Fee

1. Application for registration of pesticide or chemical (Section 11)
2. Registration of a pesticide or chemical (Section 11)
3. Provisional clearance of a pesticide or chemical (Section 11)
4. Registration of a restricted pesticide or chemical (Section 12)



48	No.	Finance Act	2021
	6.	Application for renewal of registration (Section 13)	50,000.00
	7.	Renewal of registration (Section 13)	500,000.00
	8.	License for the manufacturer of a pesticide or chemical (Section 19)	1,000,000.00
	9.	License for an importer of pesticides or chemicals (Section 19)	500,000.00
	10.	License for an exporter of pesticides or chemicals (Section 19)	500,000.00
	11.	License for a distributor of pesticides or chemicals wholesale (Section 19)	250,000.00
	12.	License for warehousing pesticides or chemicals (except in cases of distributors) (Section 19)	1,500,000.00
	13.	License for a distributor of pesticides or chemicals for general use (Part B) (Section 19)	1,000,000.00
	14.	License for a distributor of restricted pesticides or chemicals (retail) (Section 19)	1,000,000.00
	15.	Commercial Applicators (Section 74)	150,000.00

Passed in Parliament this 17th day of November in the year of our Lord two thousand and twenty.

PARAN UMAR TARAWALLY,  
*Clerk of Parliament.*

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

PARAN UMAR TARAWALLY,  
*Clerk of Parliament.*