

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)	1,000,000.00
	13.	License for a distributor of pesticides or chemicals for general use (retail) (Section 19)	250,000.00
	14.	License for a distributor of restricted pesticides or chemicals (retail) (Section 19)	1,000,000.00
	15.	Commercial Applicators license (Section 24)	250,000.00

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..

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTING DEPARTMENT, SIERRA LEONE.
GAZETTE No. 1 OF 7TH January, 2021.

ACT

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

dated 7th January, 2021

SIGNED this 18th day of December, 2020.

DR. JULIUS MAADA BIO,
President.



No. 1



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 **1.** Unless otherwise provided, this Act shall be deemed to come into operation on the 1st day of January, 2021.

PAY-ROLL 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
			- Presented completely knocked down (CKD) or unassembled for the assembly industry	
	8471.50.10.000		-Processing units other than those of subheading 8471.41 or 8471.49	
			Presented completely knocked down (CKD) or unassembled for the assembly industry	5%

THE EXCISE ACT 1982

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

(a) deleting the tariff item No. 15.11, the corresponding description in column 2 and the corresponding rates in column 3 and inserting the following new tariff item numbers, descriptions and excise rates on import-

HEADING	H. S. CODE	SITC	DESCRIPTION	EXCISE RATE
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	10%

HEADING	H. S. CODE	SITC	DESCRIPTION	EXCISE RATE
	1511.90.90.000		- Other	10%
	1511:90:20:000		Palm Olein	10%
	1517:10:90:000		Magarine, edible mixtures or preparation of vegetable fats or oils fractions of different fats or oils.	10%

(b) by deleting heading 34.01 and inserting the following new headings.

HEADING	H. S. CODE	SITC	DESCRIPTION	TARIFF
34.01	3401.11.00 3401.11.10.000 3401.11.20 3401.11.90 3401.19.00 3401.19.10 3401.19.30 3401.19.90 3401.20.00		Soaps for toilet use Medicated soap Toilet Soap Bath Soap Multipurpose Soap Household Soap Soap noodles Laundry Soaps Soaps in other forms	20%
29.15	2915.60.00 2915.60.00 2915.70.00		Palmitic acid, steric acid their salts & esters Other salts of Palmitic acid	20%
38.23	3823.11.00		Industrial monocarboxylic fatty acid oils Steric acid - other forms of steric fatty acids	20%

(c) deleting the tariff item No. 22.09 , the corresponding description and excise rate and inserting the following new tariff item numbers, descriptions and excise rates -

Tariff Code	Description	Rate of Excise
22.09	D1. Locally manufactured beer using more than 80% locally produced raw materials including sorghum, cassava, maize, sugar and barley	5%
	D2. Locally manufactured beer using more than 70% but less than 80% locally produced raw materials including sorghum, cassava, maize, sugar and barley	8%
	D3. Locally manufactured beer using more than 60% but less than 70 % locally produced raw materials including sorghum, cassava, maize, sugar and barley	12%
	D4. Locally manufactured beer using more than 50% but less than 60% locally produced raw materials including sorghum, cassava, maize, sugar and barley	15%

- (d) deleting the tariff item No.73.17 the corresponding descriptions and the corresponding rates and inserting the following tariff item numbers, descriptions and rates-

HEADING	H. S. CODE	SITC	DESCRIPTION	EXCISE RATE
73.17	7317.00.10.00		- Nails	5%

THE FORESTRY ACT 1988

Amendment of Section 25A of Act No. 7 of 1988.

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

"Royalty on timber export 25A. An exporter of timber log, timber and timber products shall pay to the National Revenue Authority a timber royalty of \$3,000 per any 33.2 cubic metres before he exports any timber log, timber and timber products excluding furniture, edge glue boards, plywood and wooden transmission poles from planted forests.

THE INCOME TAX ACT 2000

Amendment of Section 2 of Act No. 8 2000.

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

- (a) deleting the definition of "gross income" and inserting the following new definition -

"gross income means the total income derived from all sources of a taxable person before any deduction or allowance"

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

"impeding tax administration" means any action by a person to corruptly, by force or threat of force (including any threatening letter or communication) intimidate, harm or obstruct any officer or employee of a person or agent assisting 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 -

"associated persons" 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.

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 the directions, requests, suggestions or wishes are communicated to that person, or
- (ii) the other person is a legal person, or 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)-

“(4) 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 electronics, 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 Section 5 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 tax of 1.5 percent shall be imposed on the turnover of all digital and electronic transactions and sales on the universal income derived by a resident taxpayer in Sierra Leone ”

10. Section 3 of the Income Tax Act 2000 is amended in paragraph (s) of subsection (1) by deleting the word "gross" found immediately before the word "monthly" and inserting the word "basic" Amendment of Section 23 of Act No. 8 2000.

11. Section 32 of the Income Tax Act 2000 is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (c) - Amendment of Section 32 of Act No. 8 2000.

“(d)group members of a company fully registered in Sierra Leone with a minimum of 25 percent holding in the group, shall recoup losses of members in the same group up to ten years as provided for in this Act

Provided that ownership and control are tested by reference to the ordinary share capital, voting rights, dividend rights and rights to distributions on liquidation”.

12. Section 35 of the Income Tax Act 2000 is amended by repealing and replacing that section with the following new section - Amendment of Section 35 of Act No. 8 2000.

Interest expense 35 (1) In ascertaining a person's chargeable income for a year of assessment , the total deduction for financial costs shall not exceed the amount referred to in subsection (2)

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

- (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 make regulations relating to the circumstances in which financial costs may be set against financial gains.

(6) In this section -

"financial cost" means standard interest and any other amount payable under a financial instrument;

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

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

13. Section 57 of the Income Tax Act 2000 is amended by repealing and replacing subsection (1) with the following new subsection - Amendment of Section 57 of Act No. 8 2000.

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

14. Section 84 of the Income Tax Act 2000 is amended by repealing and replacing subsection (2) with the following new subsection- Amendment of Section 84 of Act No. 8 2000.

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

15. Section 85 of the Income Tax Act 2000 is amended by repealing and replacing paragraph (c) with the following new paragraph - Amendment of Section 85 of Act No. 8 2000.

"(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 finance may by statutory instrument make regulations relating to transfer pricing to be administered by the Commissioner General for the purpose of dealing with related party and other transactions.

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

(a)disregarding a transaction made between associated persons, if no transaction would have been made between independent persons acting in the same circumstances;

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

(c) recharacterizing debt financing as equity financing.

(6) This section shall apply to a transaction between a permanent establishment in Sierra Leone and its non-resident owner as if the permanent establishment and its non-resident 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 specified 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 paragraphs immediately after paragraph (b) Amendment of Section 115 of Act No. 8 2000.

"(c) A taxpayer upon filing of annual income tax returns on the due date, shall be entitled to utilise over a period of time any tax credit established and agreed by the Commissioner-General under a utilisation 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 outbreaks;
- (iv) maternal child health
- (v) agriculture (food and cash crop production, fisheries and animal husbandry) and agri-business
- (vi) Water and Sanitation.

20. Section 117 of the Income Tax Act 2000 is amended as follows- Amendment of Section 117 of Act No. 8 2000.

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

"(c) other payments made under a contract including management and technical fees and other remittances."

- (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.

- (6) The Commissioner-General or a designated officer may in writing grant the approval to extend the period of time beyond one month provided the reason given by the tax payer in the application is beyond the control of the taxpayer and therefore valid
- (7) Where the Commissioner -General or the designated officer does not grant the approval the one-month period of initial notification shall be deemed to be the effective period.
- (8) Where the taxpayer fails to provide the required information and evidence an administrative penalty shall be imposed by the Commissioner General or the designated officer in addition to full recovery of an assessment raised on the taxpayer based on the following assessment
 - (a) Le500,000,000 for Large Taxpayers;
 - (b) Le250,000,000 for Medium Taxpayers;
 - (c) Le5,000,000 for Small and Micro Taxpayers.
- (9) The recovery and enforcement provisions in this Act shall apply accordingly in the recovery of any assessments, penalties and interests including costs of enforcement relating to the tax liability so established".

22. Section 150 of the Income Tax Act 2000 is amended in subsection (1) by repealing and replacing that subsection with the following new subsection -

Amendment of Section 150 of Act No. 8 of 2000.

- (1) A taxpayer who without good cause fails to file an income tax return and any other return 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.

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

- (a) to pay an administrative penalty of not more than Le20,000,000 and taxes outstanding for the period; or
- (b) upon conviction to a fine not exceeding Le100,000,000; or to a term of imprisonment of one year or both the fine and the prison term.

25. The first schedule of the Income Tax Act is amended by

(a) repealing and replacing paragraphs (1) and (2) with the following new paragraphs-

Amendment of first schedule to Act No. 8 of 2000.

- 1 Where the turnover, excluding income from property, of a person, not being a company specified under Part III of the First Schedule is less than Le350,000,000 but not less than Le10,000,000, the income tax payable shall be taxes under the Small and Micro Taxpayer regime at the rate of 3 percent on turnover;
- 2 Where the taxpayer is a transport service provider; or engaged in alluvial gold, diamond and sand-based exporting, dealing in mining activities, the tax payable by that person shall be the higher between the tax rate on turnover specified in subparagraph (i), and the rates applicable to the business; or any provision in this Act; or taxable persons falling under paragraph 2 or 3 of the Finance Act of 2017.

(b) inserting the following new paragraph 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 Le50,000,000 and inserting the new fine of Le250,000,000

THE GOODS AND SERVICES TAX ACT, 2009

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

"advertising-based platform" means any digital platform that provides users free access to a web-based service, including a search engine or social media, and charge other persons 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 from the sale or earn a mark-up.

"digital marketplace" means a platform that allows, enables or releases support for direct interactions between buyers and sellers of goods and services through any electronic or digital means for fee, commission, mark-up or direct business benefit.

"E-commerce platform" means any digital platform that facilitates the sale of goods between suppliers, whether own-goods-sellers or sales intermediaries, and consumers who transact through the platform,

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

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

28. Section 6 of the Goods and Services Tax Act 2009 is amended by inserting the following new subsection immediately after subsection (1) Amendment of section 6 of Act No. 7 of 2009.

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

29. Section 8 of the Goods and Services Tax Act 2009 is amended by inserting the following new paragraph immediately after paragraph (g)- Amendment of section 8 of Act No. 7 of 2009

"(h) digital market supply or digital services through a digital marketplace, refers to e-platforms, whether e-medium, e-commerce, peer-to-peer (P2P), advertising-based, agency or subscription-based that include

- (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 a GST invoice from a taxable person or GST-registered supplier for purchase or supply made, may request a GST invoice as evidence 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 or business shall comply with subsection (1) by issuing to the customer an original GST receipt or invoice generated from the electronic cash register (ECR) system or any automated system of the National Revenue Authority, in respect of all supplies of goods or services made, whether such GST receipt or invoice is requested by the customer or not"
- (c) by inserting the following new subsections immediately after subsection (3):
 - (4) A registered GST taxpayer shall report within 24 hours to the Commissioner-General any breakdown or fault in the use of the electronic cash register System so as to allow timely repairs or replacement of the machine.
 - (5) A registered GST taxpayer who fails to use the electronics cash register system or fails to report a breakdown or any fault affecting the effective use of the electronic cash register system, shall be subject to the penalty provisions prescribed in the regulations relating to the electronics cash register system".
 - (6) In the case of breakdown in the systems issuing electronically generated receipts from the electronic cash register system and other

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.

Insertion of
New Section
In Act No. 7
2009.

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

GST
payment
for
professional
services.

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 expertise and 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 50- Insertion of
New Section
In Act No. 7
2009.

Real time
and direct
capture of
data

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

- (a) casinos and related facilities;
- (b) money market operatives including Money Gram, Western Union, RIA, Afro International, banks, foreign exchange bureaux, etc.;
- (c) mobile network operators (MNOs) and Internet Service Providers (ISPs);
- (d) utility service providers including Electricity Distribution and Supply Authority (EDSA), Electricity Generation and Transmission Company (EGTC), Independent Power Producers (IPPs), water production and supply services; and
- (e) other similar businesses.

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: Medical services and pharmaceuticals.
Description: 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: Financial services
Description: 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 Bureaux"

(c) inserting the following new item immediately after items (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 items (24)

"(25) Supply: Teaching and Learning materials
Description: 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. 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"

"(26) Supply: Environmentally friendly activities
Description: supply relating to the management and recycling of plastics and other wastes in support of environmentally friendly activities"

"(27) Supply: Bulk wheat (grain)
Description: wheat is considered as bulk wheat when it is used as input for industrial manufacturing of flour"

"(28) Supply: Wheat Flour
Description: supply in respect of imported and 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 restrained, prohibited, removed, set aside or otherwise dealt with except to the extent and in the manner provided for under Sections 30 to 32.

(5) Duties and taxes re-determined under subsection (1), except otherwise dealt with as provided for under Sections 30 to 32, shall be paid within 72 hours from the time and date such debts were communicated.

39. The Customs Act 2011 is amended by inserting the following new section immediately after section 53- Insertion of New Section In Act No. 9 2011.

Failure to submit books and maintain proper records 54A. A person who fails to produce to customs for post clearance audit purposes any account, books, letters, invoices, statements or other documents required under subsections (1)(2) and (3) of section 53 shall be deemed to have contravened this Act and shall be subject to a fine in accordance with subsection (8) of section 80".

THE FINANCE ACT 2016

40. Section 37 of the Finance Act, 2016 is hereby expunged. Amendment of section 37 of Act No. 6 of 2016

41. Section 38 of the Finance Act, 2016 is amended by repealing and replacing that section with the following new section. Amendment section 38 of Act No. 6 of 2016.

"Any business employing a female employee in a management position between 1st day of January 2021 and 31st day of December 2023 shall be eligible to a tax credit at a rate of 6.5 percent on the PAYE of that female employee".

THE REVENUE ADMINISTRATION ACT, 2017

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 (e):

(f) in relation to the Extractive Industries Revenue Act 2018-

(i) a return of royalties filed under section 43 of the Extractive Industries Revenue Act, 2018;

(ii) an estimate of mineral resource rent tax or petroleum resource rent tax filed under sub-section (1) of section 45 of the Extractive Industries Revenue Act, 2018; and

(iii) a return of mineral resource rent tax or petroleum resource rent tax filed under sub-section (1) of section 46 of the Extractive Industries Revenue Act, 2018.

(b) sub-paragraph (c) of paragraph 2(1) by inserting the words "and (f)" immediately after the letter (d)

(c) paragraph 3(1) by inserting a new subparagraph immediately after subparagraph (e)-

"(f) royalty return, estimate of resource rent tax, return of resource rent tax."

THE FINANCE ACT 2019

43. Section 32 of the Finance Act, 2019 is amended by repealing and replacing that section with the following new section Amendment of Section 32 of Act No. 32 of 2019.

32 (1) Notwithstanding any law, rates fees and charges passed by Parliament on or before the commencement of this Act shall be deemed to have been passed under the authority of a Finance Act.

(2) Notwithstanding any Law to the contrary, rates, fees and charges shall be made under the authority of a Finance Act

limitation on legislative changes of rates fees and charges .

(3) Where a rate, fee or charge is to be applied by a ministry, department or an agency of government without being made to pass under the authority of a Finance Act, such a rate, fee or 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 repealing 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

Evading
Taxation by
not Using
or Tampering
with the
system.

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 of 20,000,000 or upon conviction a fine of Le50,000,000 or an imprisonment term of up to three years or both the imprisonment term and fine.

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

(3) The Commissioner-General shall fully recovery all 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

Startups
for Small
Medium
Enterprises
(SMEs).

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

Fees to be
Collected by
NRA

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 for Paramount Chief, medallion for awards and voters identification cards on behalf of the Government shall attract a zero percent import duty rate.

Import duty
Rate on
Specific
Imported
Materials.

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

Withholding
Tax
exemption
For
expatriates.

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.

Repatriation 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 presumed that the exporter has contravened sub-section (1) and shall not be issued renewal of annual license and export clearance certificate unless 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 shall for the purpose of section 45 of the Local Government Act 2004 make regulations by statutory instrument for the implementation of property tax (rates) in Sierra Leone and for other related matter.

- 54.** Fees, rates and charges for outlined services relating to.
- (a) Ministry responsible for information and communications;
 - (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.

shall be as set out in the Schedule.

55. Any business engaging in the provision or supply 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, or whichever comes later

Corporate tax exemption for mini grids.

Provided the relief is fully reflected in the tariff price negotiated between the government and the business concerned.

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

1. LIQUOR LICENCES

No	Description	Rate per Annum (Le)
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	Fes (Le)
1.	Issuing of Claim	30,000
2.	Ejectment Notice	5,000
3.	Ejectment Summons	10,000
4.	Criminal Summons (per count)	10,000
5.	Præcipe	5,000
6.	Motion	10,000
7.	Filing of Defence and Counter Claim	30,000
8.	Filing of Defence	30,000
9.	Filing Appeal Notice	25,000
10.	Filing of Counter Claim	100,000
11.	Entering of Consent Judgment	50,000
12.	Addition of Parties	25,000
13.	Affidavit of Service	2,000
14.	Filing of Affidavits	10,000
15.	Court Order	5,000
16.	Filing of Court Orders	20,000
17.	Issuing of Subpoena	15,000
18.	Ejectment Warrant	10,000
19.	Execution of Warrant	20,000
20.	Filing of Amendment	30,000
21.	Copy of Judgment (per page)	5,000
22.	Official copies of Court documents: 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	Rate
1.0. Business Registration Section		
1.1.	Sole proprietorship	165,000
1.2.	Partnership	172,500
1.3.	Change of Name	60,000
1.4.	Certified Copy	30,000
1.5.	Change of Address	60,000
1.6.	Change of Business Nature	60,000
1.7.	Filing Fee	7,500
1.8.	Closure of Business	7,500
1.9.	Search/Verification	15,000
1.10.	Opening of New Branch	97,500
2.0. Marriage Registration Section		
2.1.	Booking of Date	150,000
2.2.	Civil Wedding	450,000
2.3.	Registration of Christian Marriage Certificate	75,000
2.4.	Registration of Muslim Marriage Certificate	75,000
2.5.	Sale of Marriage Certificate	75,000
2.6.	Certified True Copy	30,000
2.7.	Sale of Muslim divorce Certificate	75,000
2.8.	Christian Marriage License	375,000
2.9.	Non-Impediment Certificate	375,000
3.0. Intellectual Property & Trademarks Registry		
3.1.	Registration of Trademarks	300,000
3.2.	Renewal of Trademarks	300,000
3.3.	Assignment of Trademarks	150,000
3.4.	Merger of Trademarks	150,000
3.5.	Change of Name	100,000
3.6.	Change of Address	100,000
3.7.	Search Fee	10,000
3.8.	Withdrawal of Trademarks	100,000
3.9.	Cancellation of Trademarks	100,000
3.10.	Amendments of Trademarks	100,000
3.11.	Trademarks Certify True Copy	25,000

NO	SERVICES OFFER	Rate
3.12.	Opposition of Trademarks	100,000
3.13.	Restoration Fee	400,000
3.14.	Surcharge	50,000
4.0. Land Registry and Conveyance		
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
5.0 Land Tax:		
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.	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.	Rate
9. Sierra Leone Studies	22,500
10. Sierra Leone Figures	22,500
11. New Education Policy	85,000
12. Quarterly Economic Trends	30,000
13. The Constitution of Sierra Leone 1991 (Bound)	37,500
14. Parliamentary Debate	60,000
15. Public Budgeting Act (Bound)	30,000
16. Constitutional Review Commission	30,000
17. The Public Service Commission	30,000
18. Report of Salpost and White paper	45,000
19. Report of Sierratel and White paper	45,000
20. Sierra Leone Gazette-Local Sales	50,000
21. The Local Government Act,2004 (Bound)	10,000
22. The Education Act,2004	17,500
23. National Social Security and Insurance Trust Act,2001	20,000
24. The Legal Practitioners Act,2000	20,000
25. Privatisation Act, 2002	20,000
26. State Proceedings Act,2000	20,000
27. Economic Bulletin March,2004	25,000

5. MINISTRY OF INFORMATION AND COMMUNICATIONS GOVERNMENT PRINTING DERARTMENT

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

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	
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	85,000	Per 100
	41/ 2x6	95,000	Per 100
	5x7	120,000	Per 100
	6x8	135,000	Per 100
38.	Visiting Cards	1,000,000	Per 100

No.	Description	Rate	No. of Unit
39.	Complementary Slips	45,000	Per 100
40.	Letter Head A4	80,000	Per 100
41.	Letter Head A5	45,000	Per 100
42.	Christmas Cards-Art Board	160,000	Per 100
43.	Christmas Cards-Manilla	120,000	Per 100
44.	Way Books	27,000	Per Book
45.	Attendance Registers	80,000	Per Book
46.	Record of Service	350,000	Per 100
47.	Pensions Computation	95,000	Per 100
48.	Economic Bullentin	50,000	Per Book
49.	File Covers	12,000	per copy
50.	Invitation Cards-Plain Gilt Edge		Per 100
	4x5	140,000	Per 100
	4x6	150,000	Per 100
	5x7	170,000	Per 100
	6x8	190,000	Per 100
51.	Invitation Cards-Plain Gilt Edge Crested		
	4x5	150,000	Per 100
	4x6	160,000	Per 100
	5x7	180,000	Per 100
	6x8	200,000	Per 100
52.	ALlocated Store Ledgers	85,000	Per Book
53.	Visitors Books	130,000	Per Book
54.	Order of Service	190,000	Per 100
55.	Unauthorized Dev.Forms	70,000	Per 100
56.	Disapproval Notice Form	45,000	Per 100
57.	Approval Notice Form	45,000	Per 100
58.	Notice to Building Operation	45,000	Per 100
59.	Notice to Dangerous Building	45,000	Per 100
60.	Rent Forms	75,000	Per 100
61.	Employment Cards	65,000	Per 100
62.	Cert. or Renewal of Registration of Factory	85,000	Per 100

No.	Description	Rate	No. of Unit
63.	Survey Forms	45,000	Per 100
64.	Grant-in-Aid Application Forms	110,000	Per 100
65.	Bond Forms	75,000	Per 100
66.	Register of File Books	195,000	Per Book
67.	Register of Student Books	195,000	Per Book
68.	Fuel Wood/Charcoal Transport Permit book	50,000	Per Book
69.	Shrimper Books	62,000	Per Book
70.	Damersal Trawler book	62,000	Per Book
71.	Purse Seiner bk.	62,000	Per Book
72.	Gender and Dev. Terminology Booklet	45,000	Per Book
73.	Request Forms FM.99.9	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 Cert.bks	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.	Pertnership Forms	85,000	Per 100
89.	Business Name Forms	85,000	Per 100
90.	Civil Marriage Cet.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	No. of Unit
94.	Tally Cards	150,000	Per 100
95.	Fuel Coupon bk.	20,000	Per Book
96.	T.I.6 Forms	65,000	Per 100
97.	T.I.8 Forms	80,000	Per 100
98.	Assessment Monthly Progress Report Forms	90,000	Per 100
99.	I.T.I. (Schedule)	90,000	Per 100
100.	Phyto-Sanitary Certificate	45,000	Per Book
101.	Phyto-Sanitary Import Permit	45,000	Per Book
102.	Football Tickets	20,000	Per Book
103.	Vaccination Cards	375,000	Per 100
104.	Answer Books (State Register)	12,000	Per Book
105.	Answer Books (Midwife)	12,000	Per Book
106.	Exams Entry Cards	25,000	Per 100
107.	Out-Patient Cards	100,000	Per 100
108.	Surgical (Bed-head ticket 4pp)	300,000	Per 100
109.	Pads (Prescription forms) size A6	25,000	Per Book
110.	Medical bed head tickets	350,000	Per 100
111.	Continuation Sheets	250,000	Per 100
112.	Treatment Chart	250,000	Per 100
113.	Clinical Chart	300,000	Per copy
114.	Discharge Cards	40,000	Per 100
115.	Permission for Operation	40,000	Per 100
116.	In-Patient Registers	175,000	Per Book
117.	In-Patient Registers	175,000	Per Book
118.	Met Forms (SL098)	100,000	Per 100
119.	Met Forms (101/3)	100,000	Per 100
120.	Met Forms (101/40)	100,000	Per 100
121.	Met Forms (SL012)	100,000	Per 100
122.	Met Forms (SL0101)	100,000	Per 100
123.	Met Forms (SL101/3)	100,000	Per 100
124.	Met Forms (SL100)	100,000	Per 100
125.	SI Met 061	110,000	Per 100

No.	Description	Rate	No. of Unit
126.	Met Forms 152	90,000	Per 100
127.	Pocket Register	70,000	Per copy
128.	Warrant of Commitment (Non-payment)	60,000	Per 100
129.	Summons (Form 30)	85,000	Per 100
130.	Warrant of Commitment (Non-Alternative)	85,000	Per 100
131.	Order to bring up a Prisoner Form	45,000	Per 100
132.	Warrant Forms	45,000	Per 100
133.	Magistrate Court Forms	60,000	Per 100
134.	P.M. Forms No.30	60,000	Per 100
135.	Statement of Fines Forms	60,000	Per 100
136.	Death Certificate	60,000	Per 100
137.	Verification of Signature Cards	60,000	Per 100
138.	Affication of Signature Cards	60,000	Per 100
139.	Affidavit Forms	60,000	Per 100
140.	High Court Record Book	160,000	Per Book
141.	File Covers	10,000	Per copy
142.	Affidavit of Service Summons out of the Jurisdiction	60,000	Per 100
143.	Sheriff Forms No.2	60,000	Per 100
144.	Returns of Jurors Summon	60,000	Per 100
145.	Affidavit of Service	60,000	Per 100
146.	Sheriff Forms No.6	60,000	Per 100
147.	Sheriff Forms No.12	60,000	Per 100
148.	Sheriff Forms No.37	60,000	Per 100
149.	Court Notice	60,000	Per 100
150.	Insert Sheet	80,000	Per 100
151.	Bailiff Process Service book	150,000	Per 100
152.	Notice Forms	60,000	Per 100
153.	Payment Slips	60,000	Per 100
154.	Remand Warrants	60,000	Per 100
155.	Red Car Stickers	65,000	Per 100

No.	Description	Rate	No. of Unit
156.	Criminal Summons	60,000	Per 100
157.	Summons	60,000	Per 100
158.	Ejectment Notice	60,000	Per 100
159.	Information Form	60,000	Per 100
160.	Passes	60,000	Per 100
161.	Register Minute Book	120,000	Per Book
162.	Declaration Forms	65,000	Per 100
163.	Emergency Travelling Certificate	85,000	Per Book
164.	Guarantors Forms	85,000	Per 100
165.	Embarkation Cards	60,000	Per 100
166.	Affidavit Form A	65,000	Per 100
167.	Affidavit Form B	65,000	Per 100
168.	Application for Passport Form A	110,000	Per 100
169.	Application for Replacement Form E	60,000	Per 100
170.	Application for Renewal Form D	60,000	Per 100
171.	Application Affidavit Form A	60,000	Per 100
172.	Application Affidavit Form B	60,000	Per 100
173.	Registration Cards	60,000	Per 100
174.	Immigration Officers Boarding Book	95,000	Per Book
175.	Re-entry permit Visa Form	65,000	Per 100
176.	Non-Citizen Certificate	65,000	Per 100
177.	Funeral Hymn Sheet	200,000	Per 100
178.	Wedding Hymn Sheet	220,000	Per 100

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 Death	Le 100,000
	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/free
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	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) TARIFF 2021

(A) LICENCE FEES FOR BULK ROAD VEHICLES

Tank Capacities 'Litters'	Rate (Le)
1. 0- 8,172	2,000,000
2. 8,172 – 13,620	2,000,000
3. 13,620 – 18,160	2,500,000
4. 18,160 - 22,700	3,000,000
5. Above 22,700	3,500,000

(B) SITE INSPECTION FEES

Areas	Rate (Le)
1. Western Area	2,500,000
2. Provincial Cities & Towns	2,750,000

(C) RECONNECTION FEES

Areas	Rate (Le)
1. Western Area	5,000,000
2. Provincial Cities & Towns	5,000,000

D) PRIVATE PETROLEUM BULK STORAGE FEES

Storage 'Litters'	Rate (Le)
1. 905 – 2,000,000	1,200,000

(E) PETROLEUM REGULATORY FUND LEVY

Description	Rate (Le)
1. Rate per litre	55

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

Schedule of Fee	Leones
1. Application for registration of pesticide or chemical (Section 10)	50,000.00
2. Registration of a pesticide or chemical (Section 11)	500,000.00
3. Provisional clearance of a pesticide or chemical (Section 11)	250,000.00
4. Registration of a restricted pesticide or chemical (Section 12)	1,000,000.00