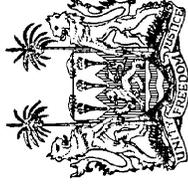


ACT

Supplement to the Sierra Leone Gazette Vol. CLXVI, No. 3
dated 16th January, 2025

SIGNED this 8th day of January, 2025

DR. JULIUS MAADA BIO,
President.



No. 1

2025

Sierra Leone

THE FINANCE ACT, 2025 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 beginning in the financial year 2025.

/ / 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 2025.

THE PAY-ROLL TAX ACT, 1972

Amendment of Act No 16 of 1972. 2. The Pay-Roll Tax Act, 1972 is amended by inserting the following new Section 10A immediately after Section 10

Filing of Pay-roll tax Return 10A (1) In addition to complying with the requirements of sections 10 and 11, every employer of non-citizens shall file with the Commissioner-General a corresponding pay-roll tax return in the manner and form prescribed by the Commissioner-General at the time of making payment of pay-roll tax due and payable by him.

(2) An employer of non-citizens who fails to comply with subsection (1) shall be termed a -

- (a) late pay-roll tax return filer if he files within 30 days after the due date;
- (b) non-filer of pay-roll tax return if he files after 30 days of the due date.

(3) A late pay-roll tax return filer without a good cause shall be liable to the following penalties-

- (a) large taxpayer - NLe25,000.00
- (b) medium taxpayer - NLe12,500.00
- (c) small taxpayer - NLe1,250.00

(4) A non-filer of pay-roll tax return shall be liable to the following penalties -

- (a) large taxpayer - NLe50,000.00
- (b) medium taxpayer - NLe25,000.00
- (c) small taxpayer - NLe2,500.00

(5) An employer of non-citizens who files a pay-roll tax return incorrectly stating his number of employees and their citizenships without a good cause shall be liable to a penalty of twenty five percent of the amount of pay-roll tax due and payable for each of the employee whose pay-roll tax return was incorrectly filed by the employer for that year of assessment.

THE CUSTOMS TARIFF ACT, 1978

3. Part II of Schedule A of the First Schedule of the Customs Tariff Act 1978 is amended by deleting the rate indicated under paragraph (i) and inserting the following new rate.

Amendment
of Schedule A
of Act No 16
of 1978

HS Code	Description	Rate
1006	Rice	5% (effective 1st January 2025)
7214	Bars and rods, of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling (excluding irregularly wound coils)	10% (effective 1st January 2026)
2711	Cooking Gas	5%

THE EXCISE ACT, 1982

4. Section 5 of the Excise Act 1982 is amended by repealing and replacing that section with the following new section (5)-

Amendment
of Section 5
of Act No 6
of 1982.

Payment of excise duty 5. The excise duty on any goods except those permitted by law to be delivered free from excise duty shall become due and payable to the Commissioner General-

(a) within 21 days after -

(i) delivery of the goods for home consumption from a factory or warehouse;

Passed in Parliament this 4th day of November in the year of our Lord two thousand and Twenty Four.

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.

- (ii) withdrawal of the goods by the manufacturer from his factory or warehouse for his use other than for purposes under section 7 or for export;
- (b) at the time of importation or ex-warehouse of such goods.

5. The Excise Act 1982 is amended by inserting the following new section 48A immediately after section 48-

Insertion of new section 48A Act No 6 of 1982.

Filing of excise return
 48A (1) In addition to complying with the requirements under sections 47 and 48 every manufacturer or importer of excisable goods shall file with the Commissioner-General a corresponding excise return in the manner and form prescribed by the Commissioner-General at the time of paying the required of 1982 description and rates-

(2) A taxpayer who fails to file the excise return stipulated under subsection (1) shall be termed a-

- (a) late excise return filer if he files within 30 days after the due date;
- (b) non-filer of excise return if he files after 30 days of the due date
- (3) A late excise return filer without a good course shall be liable to the following penalties -

- (a) large taxpayer- NLe5,000.00
 (b) medium taxpayer - NLe2,500.00
 (c) small taxpayer- NLe500.00

(4) A non-filer of excise return shall be liable to the following penalties-

- (a) large taxpayer- NLe10,000.00
 (b) medium taxpayer -NLe5,000.00
 (c) small taxpayer -NLe1,000.00

xxx Non-Governmental Organisation

Description	NON - ECOWAS	ECOWAS
Full time staff	NLe5,000	NLe4,000
Missionaries/ Faith based organization / CBOs	NLe3,000	NLe3,000
Short term staff (0 - 6 months)	NLe5,000	NLe3,000

xxvii Agricultural Companies

Description	NON-ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 10,000
Employee	NLE 10,000	NLE 5,000
Student Researcher/Intern	NLE 3,000	NLE 1,500
Volunteer	NLE 3,000	NLE 1,500

xxviii Domestic Staff

Description	NON-ECOWAS	ECOWAS
Maid	NLE 10,000	NLE 5,000
House Help/Chief Cook	NLE 10,000	
Adult Dependant	NLE 3,000	NLE 1,500
Under Age Dependant	NLE 500	NLE 250
House Wife	NLE 3,000	NLE 1,500

xxix Hawkers

Description	NON-ECOWAS	ECOWAS
Hawkers	LE 5,000	LE 3,000

6. The First Schedule of the Excise Act 1982 is amended by- Amendment of First Schedule
- (a) deleting the tariff item No. 22.09, the of Act No 6 corresponding description and excise rate of 1982. and replacing them with the following new tariff number, description and excise rate –

Tariff Code	Description	Alcohol content	Rate of Excise
22.09	D1. Locally manufactured alcoholic beverages using more than 80% locally produced raw materials including sorghum, cassava, maize, sugar, barley and herbs, notably, "bitter kola" and bitter roots	<10	5%
		>10 but <20	8%
		>=20	12%
		<10	8%
22.09	D2. Locally manufactured alcoholic beverages using more than 70% but less than 80% locally produced raw materials including sorghum, cassava, maize, sugar, barley and herbs, notably, "bitter kola" and bitter roots	>10 but <20	12%
		>=20	15%
		<10	12%
		>10 but <20	15%
22.09	D3. Locally manufactured beer using more than 60% but less than 70% locally produced raw materials including sorghum, cassava, maize, sugar, barley and herbs, notably, "bitter kola" and bitter roots	<10	12%
		>10 but <20	15%
		>=20	17.5%
		<10	15%
22.09	D4. Locally manufactured beer using more than 30% but less than 60% locally produced raw materials including sorghum, cassava, maize, sugar, barley and herbs, notably, "bitter kola" and bitter roots	>10 but <20	17.5%
		>=20	20%
		<10	15%
		>10 but <20	17.5%

(b) deleting the tariff item Nos 24.01, 24.02, 24.03 and 24.04 and inserting the following new tariff item numbers, description and rates-

Tariff Item No.	Description/Goods specification	Excise Rate
24.01	Unmanufactured tobacco	NLe65 per kg
24.02	Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	NLe25per packet
	Cigarette containing tobacco	NLe2.0 per packet of 20 sticks
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenous" and "reconstituted tobacco"; tobacco extracts and essences	NLe65 per kg
	Shisha (whether containing tobacco and herbal shisha with no tobacco or herbal molasses), hookah tobacco and other vaping and tobacco alternatives	NLe65 per kg and NLe175 per litre
	Electronic cigarettes (device)	NLe0.5 per ml
24.04	Cartridge for use in electronic cigarettes	NLe0.8 per unit

xxiii Legal Practitioners

Description	NON - ECOWAS	ECOWAS
Legal Practitioner/Consultant	NLe10,000	NLe5,000

xxiv Journalism Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLe10,000	NLe6,000
Employee	NLe8,000	NLe5,000

xxv Water Drilling Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLe15,000	NLe10,000
Employee	NLe10,000	NLe5,000

xxvi Wild Life Zoo Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLe5,000	NLe3,000
Employee	NLe3,000	NLe3,000

xviii. Consultancy / Research

Description	NON - ECOWAS	ECOWAS
Employer (Self)	NLE 10,000	NLE 5,000
Employee	NLE 8,000	
Consultant/Researcher Student	NLE 4,000	NLE 3,000

xix. Garages/Automobiles / Car Dealer

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

xx. Sports Sector

Description	NON - ECOWAS	ECOWAS
Scouts/Footballer/ Referees/Coach/Athlete	NLE 10,000	NLE 5,000

xxi. Health Services (Hospitals / Clinics/Medical Practitioners) Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

xxii. Private Security Companies

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

INCOME TAX ACT, 2000

7. Section 2 of the Income Tax Act 2000 is amended by - ^{Amendment of Section 2 of Act No 8 of 2000.}
- (a) deleting the definition of large taxpayer and inserting the following new definition -

"large taxpayer" means a taxpayer with an annual turnover of above NLe6,000,000.00 and any other additional requirements prescribed by the Commissioner-General

- (b) deleting the definition of medium taxpayer and inserting the following new definition: -

"medium taxpayer" means a taxpayer with an annual turnover of an amount above NLe500,000.00 and not exceeding NLe6,000,000.00

- (c) deleting the definition of small taxpayer and inserting the following new definition -

"small taxpayer" means a taxpayer with an annual turnover above NLe10,000.00 and not exceeding NLe500,000.00

- (d) deleting the definition of micro taxpayer and inserting the following new definition: -

"micro taxpayer" means a taxpayer with an annual turnover of NLe10,000.00 and below"

Amendment of Section 7A of Act No. 8 of 2000

8. Section 7A of the Income Tax Act, 2000 is amended by repealing and replacing subsection (4) with the following new subsection (4)

Minimum Alternate Tax " (4) Subsection (1) shall not apply: -

- (a) for the first three years of assessment after a company is incorporated;
- (b) for the first two years of assessment after a company goes into liquidation; and
- (c) to any existing investment agreements, including any bilateral tax agreement until their expiration or date of review, whichever comes earlier."

Amendment of Section 97A of Act No. 8 of 2000

9. Section 97A of the Income Tax Act, 2000 is amended by repealing and replacing that section with the following new section 97A-

Failure to file a return of income 97A. A taxpayer who fails to file an income tax return shall be termed a -

- (a) late filer if he files within 30 days after the due date;
- (b) non-filer if he files after 30 days of the due date.

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

10. Section 150 of the Income Tax Act, 2000 is amended by repealing and replacing that section with the following new section 150 -

Penalty for failure to file correct returns 150. (1) Subject to section 97A-

- (a) a late filer of an annual income tax return without a good cause shall be liable to the following penalties-
 - (i) large taxpayer - NLe25,000.00
 - (ii) medium taxpayer- NLe12,500.00
 - (iii) small taxpayer - NLe1,250.00

xiii. GSM (Telecoms / Internet / IT Service / Satellite /TV) Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE25,000	NLE8,000
Employee	NLE20,000	

xiv. Manufacturing Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE12,000	NLE5,000
Employee	NLE10,000	

xv. Fishing Company Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE15,000	NLE5,000
Employee	NLE10,000	

xvi. Construction Industries/ Quarrying / Engineering Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE12,000	NLE5,000
Employee	NLE10,000	

ix. Casino

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

x. Lottery, Betting Company Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

xi. Educational Institutions (Government) Sector

Description	NON - ECOWAS	ECOWAS
Lecturer/Teacher	NLE 2,000	NLE 500
Student	NLE 500	NLE 250

xii. Educational Institutions (Private) Sector

Description	NON - ECOWAS	ECOWAS
Lecturer/Teacher	NLE 5,000	NLE 2,000
Student	NLE 2,000	NLE 1,000

(b) a non-filer of an annual income tax return shall be liable to the following penalties-

- (i) large taxpayer - NLe50,000.00
- (ii) medium taxpayer - NLe25,000.00
- (iii) small taxpayer - NLe2,500.00

(c) a late filer of a monthly income tax return shall be liable to the following penalties-

- (i) large taxpayer - NLe5,000.00
- (ii) medium taxpayer - NLe2,500.00
- (iii) small taxpayer - NLe500.00

(d) a non-filer of a monthly income tax return shall be liable to the following penalties

- (i) large taxpayer - NLe10,000.00
- (ii) medium taxpayer - NLe5,000.00
- (iii) small taxpayer - NLe1,000.00

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

(3) The requirement for filing referred to under subsection (1) and the penalties referred to under subsections (2) and (3) shall be applicable to capital gains, withholding and PAYE taxes".

THE FINANCE ACT, 2008

Amendment of Section 6 of Act No 7 of 2008.

11. Section 6 of the Finance Act, 2008 is amended by repealing and replacing that section with the following new section 6 -

Royalty on dimension stones marble and other stones (granite)

6. An exporter of dimension stones, marbles and other stones (granite) shall pay to the National Revenue Authority the following royalties for every metric ton or 20ft container of such stone or part thereof, in United States Dollars or the equivalent in Leones before exporting the stones-

- (a) stones other than dimension stones and marble-US\$25 per metric ton or US\$500 for every 20-ft or 33.2 cubic metres container;
- (b) dimension stones and marble- US\$50 per metric ton or US\$1,000 for every 20-ft or 33.2 cubic metres container.

THE GOODS AND SERVICES TAX ACT, 2009

Amendment of Section 19 of Act No 6 of 2009.

12. Section 19 of the Goods and Services Tax Act, 2009 is amended by-

- (a) repealing and replacing subsection (9) with the following new subsection (9) -
 - '(9) Persons and organisations outlined under the Third Schedule shall not be required to pay GST on goods and services during purchases.'
- (b) repealing subsection (10)

v. Marine (Shipping, Clearing & Forwarding, Fishing Company Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE 13,000	
Employee	NLE 8,000	NLE 5,000
Divers	NLE 8,000	

vi. General Merchandise (Business, Self-Owner/ Employee Sector

Description	NON - ECOWAS	ECOWAS
Self-Owner/Proprietor	NLE 10,000	NLE 5,000
Employee	NLE 8,000	

vii. Banking/ Finance/ Insurance / Microfinance / Bureau

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

viii. Hotel / Catering / Restaurant / Entertainment Sector

Description	NON - ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 8,000	

B. RESIDENT PERMITS**i. Mining Sector**

Description	NON-ECOWAS	ECOWAS
Miner, Dealer, Industrial, Agent & Administrator	NLE 20,000	
Artisanal & Explorer	NLE 15,000	NLE 10,000
Exporter	NLE 25,000	

ii. Energy (Oil, Petroleum, Gas, Solar etc.) Sector

Description	NON-ECOWAS	ECOWAS
Employer	NLE 15,000	NLE 5,000
Employee	NLE 10,000	

iii. Petroleum/Gas Mining Sector

Description	NON-ECOWAS	ECOWAS
Employer	NLE 25,000	NLE 8,000
Employee	NLE 20,000	

iv. Aviation (Airlines, Travelling Agencies, Sea Transport Sector

Description	NON-ECOWAS	ECOWAS
Employer	NLE 15,000	
Employee	NLE 10,000	NLE 5,000
Profiler	NLE 10,000	

13. Section 37 of the Goods and Services Tax Act, 2009 is amended by-

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

GST returns

"(1) A taxable person shall lodge a GST return together with a schedule detailing claims for both inputs and output GST for each tax period not later than 21 days following the tax period "

- (b) repealing and replacing subsection (5) with the following new subsection (5)-

"(5) The following penalties shall apply to a -

- (a) late filer of a monthly GST return without a good cause -

- (i) large taxpayer - NLe5,000.00
(ii) medium taxpayer - NLe2,500.00
(iii) small taxpayer - NLe500.00

- (b) non-filer of a monthly GST return-

- (i) large taxpayer - NLe10,000.00
(ii) medium taxpayer - NLe5,000.00
(iii) small taxpayer - NLe1,000.00"

THE FINANCE ACT, 2009

14. The Finance Act 2009 is amended by inserting the following new section 6A immediately after section 6-

processing 6A (1) The Commissioner-General shall from time to time charge a processing fee for each transaction relating to the maintenance, upgrade and management of its support systems, including but not limited to ITAS and ASYCUDA.

- (2) The processing fee referred to under subsection (1) shall be approved by the Minister before it is gazetted and published

Amendment of Section 37 of Act No 6 of 2009

Amendment of Act No. 6 of 2009.

THE TAX AND DUTY EXEMPTIONS ACT, 2023

Amendment
of Section 6
of Act No 25
of 2023.

15. Section 6 of the Tax and Duty Exemptions Act, 2023 is amended in sub-section (1) by repealing and replacing paragraph (a) with the following new paragraph (a)-

Responsibility of the Minister. "(a) negotiating all exemptions on behalf of the State, provided the Minister or any person on which such powers is conferred upon pursuant to subsection (2) of Section 110 of the Constitution of Sierra Leone, 1991 shall not negotiate to grant exemptions on corporate income tax (CIT) and withholding tax (WHT) on payments to contractors on any-

- (i) new investment agreement
- (ii) existing investment agreement after expiration of the CIT and WHT exemptions or its review date, whichever comes earlier".

Amendment
of Section 13
of Act
No 25 of
2023

16. Section 13 of the Tax and Duty Exemptions Act, 2023 is amended by-

- (a) repealing and replacing subsection (3) with the following new subsection (3)-

Donor and Charity Organisations.

"(3) A registered and reputable charitable institution,

2. SIERRA LEONE MARITIME ADMINISTRATION

Revised freight levies for products

Commodity	Revised Freight Levy per metric ton (US\$)
Zircon	1.00
Rutile	1.00
Iron Ore (Concentrate)	1.00
Iron Ore (DSO)	0.50
Bauxite	0.50
Ilmenite	0.75
Lithium	2.00
All others	1.20

3. SIERRA LEONE IMMIGRATION DEPARTMENT

NEW PRICE LIST FOR PASSPORT APPLICATION FORM, RESIDENT PERMIT, EMERGENCY TRAVEL CERTIFICATE AND OTHER SERVICES IN SIERRA LEONE

A. PASSPORT AND RELATED DOCUMENT

Description of Revenue Stream	NON-ECOWAS	ECOWAS
Passport Application Form (Ordinary, Service & Diplomatic)	NLE 50	NLE 50
New & Replacement of Passport. Leone equivalent of		\$100
Emergency Travel Certificate (ETC)		NLE 500
Seaman Passport		NLE 500

No.	Category	New Entrants		Existing
		Provisional Authorization	Confirmation/ Authorization	
11.	Dealers for service stations (Regional)			NLe4,200
12.	Dealers for service stations (Western Area)		NLe20,000	NLe4,200
13.	Dealers for filling stations (Regional)			NLe3,200
14.	Dealers for filling stations (Western Area)		NLe15,000	NLe4,200
15.	Provisional Petroleum Operators' license for Gas Stations, Western Area (Urban and Rural)	NLe50,000	N/A	N/A

D: Petroleum Regulatory Agency Fund

No.	Category	Fees
1.	Regulatory fees per litre	NLe0.40

E: Site Inspections Fee

No.	Category	Fees
1.	Western Area	NLe25,000
2.	Regional	NLe5,000
3.	Mining Companies-Bulk depot construction)	NLe25,000

or any other nonprofit organisation shall be allowed to import the following number of vehicles for their charitable operations free from import duty and import taxes every five years-

- (a) not more than ten (10) vehicles in the case of International Non-Governmental Organisation (INGO);; and
 - (b) not more than four (4) vehicles in the case of National Non-Governmental Organisation (NNGO)."
- (b) inserting the following new subsections (4) and (5) immediately after subsection (3)-

"(4)Any vehicle importation exceeding the numbers indicated under subsection (3) as import duty and tax free vehicles, shall be subject to the applicable taxes, fees and duties"

- (5) No used vehicle shall be granted an exemption, unless it is directly donated to a charitable organisation which shall demonstrate a strong need for it and such vehicle shall not be more than 5 years old."

THE FINANCE ACT, 2024

17. The schedule of the Finance Act 2024 is amended by Amendment of Schedule of repealing and replacing item 1 relating to fees for the Petroleum Regulatory Agency (PRA) with the following new item 1: Act No 1 of 2024.

1. PETROLEUM REGULATORY AGENCY (PRA)

A: Registration Fee (New Entrants)

No.	Category	Fees
1.	Import, refinery, offshore bunkering, bulk depot storage, OMC/traders, bunkering services, tank farm, etc	NLe150,000
2.	Gas Stations	NLe15,000
3.	Storage tank fabrication companies	NLe15,000

B: Registration Fee (Existing)

No.	Registration	Fees	Renewal
1.	Storage tank fabrication companies	NLe30,000	NLe30,000
2.	Tank farm (bulk storage depot)	NLe30,000	NLe30,000

No.	Category	New Entrants		Existing
		Provisional	Confirmation/ Authorization	
1.	Gas Station Construction Firms	NLe20,000	NLe20,000	
2.	Refiners	US\$50,000	US\$100,00	US\$100,000
3.	Bunkering companies (service/agents)	NLe25,000	NLe15,000	NLe6,500
4.	Off-shore bunkering companies	US\$25,000	US\$15,000	US\$10,000
5.	Transportation by vessel (none importer/ off-shore bunker)	US\$20,000	US\$10,000	US\$10,000
6.	Bulk storage depot (Mining companies)	US\$10,000	US\$10,000	US\$10,000
7.	Bulk storage depot (Oil Marketing Companies)	NLe100,000	NLe100,000	NLe75,000
8.	Pipeline License per km	NLe20,000	NLe10,000	NLe10,000
9.	Import (Mining Companies)	NLe300,000	NLe300,000	NLe300,000
10.	Import (Other Operators)	NLe50,000	NLe20,000	NLe20,000