

- (e) fifty percent to the Civil Aviation Authority, Sierra Leone Maritime Administration, Pharmacy Board and Telecommunications Commission respectively; and
- (f) fifty percent shall be paid into the Consolidated Fund.

SIGNED this    day of    , 2009

DR. ERNEST BAI KOROMA,  
*President.*

Passed in Parliament this    day of    , in the year of our Lord two thousand and Nine.

VICTOR A. KAMARA,  
*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.

VICTOR A. KAMARA,  
*Clerk of Parliament.*



No.



2009

**Sierra Leone**

**THE FINANCE ACT, 2009.**

Short title.

**Being an Act to provide for the imposition and alteration of taxation for the year 2009 and for other related matters.**

*[1st January, 2009]* Date of commencement.

Commence-  
ment.

**1.** Unless otherwise provided, this Act shall be deemed to have come into operation on the 1st January, 2009.

Amendment  
of Act No. 6  
of 1982.

**2.** The Excise Act, 1982 is amended in the First Schedule, Tariff Item No. 22.09; for Alcoholic Beverages -

A: of alcoholic content of 10%, or less, rate of excise duty is 30% .

B: of alcoholic content of greater than 10%, rate of excise duty is 35%

Amendment  
of Act No. 8  
of 2000.

**3.** The Income Tax Act, 2000 is amended-

- (a) in section 13, by renumbering the existing section as subsection (1) thereof and inserting immediately thereafter the following:-

“(2) A permanent establishment of a non-resident person in Sierra Leone shall be treated as a resident legal person with respect to the business carried out by that permanent establishment in Sierra Leone.

(3) For the purposes of subsection (2), the permanent establishment of a non-resident person in Sierra Leone is, unless otherwise stated, the establishment through which it carries out business activities in full or in part, including activities carried out through an agent, for a period of no less than 182 days during the tax year.”;

- (b) by inserting in section 2 thereof the following definition:-

“permanent establishment” includes the following:-

- (a) a branch office of a non-resident legal person;
- (b) construction sites, assembly or batching facilities and the exercise of supervisory activities connected with such facilities;

- (c) sites, drilling equipment or ships used for prospecting for natural resources as well as the exercise of supervisory activities connected with such facilities;

- (d) a place used by a non-resident individual for business activity”.

- (c) in section 32 thereof-

- (i) in subsection (3) by substituting a semi-colon for the full-stop at the end of paragraph (s) thereof, and inserting immediately thereafter the following:-

“(t) donations towards good causes.”; and

- (ii) inserting after subsection (4) thereof the following:-

“(5) In paragraph (t) of subsection (3), the expression “donations towards good causes” refers to donations made in respect of community development programmes, charitable giving and sponsorship of sports, educational and health programmes”;

- (d) by the repeal and replacement of section 97 thereof by the following:-

“Filing of  
return of  
income.

97. (1) Subject to section 98, a taxpayer or nominated officer of a partnership or trust, shall file a return of income for each year of assessment and make arrangements to pay any balance of tax thereon not later than ninety days after the end of that year.

- (2) The return of income shall –
- (a) be in the form;
  - (b) state the information; and
  - (c) be filed,  
as prescribed by the Commissioner-General.
- (3) The return of income shall be accompanied by–
- (a) in the case of a person carrying on business in Sierra Leone with annual turnover of not less than three hundred million leones, a set of accounts certified by a firm of chartered accountants recognized by the Institute of Chartered Accountants of Sierra Leone and accepted by the Commissioner-General;
  - (b) in the case of a non-governmental organization (NGO) or an exempt organization under section 9, annual accounts and withholding tax compliance returns;
  - (c) in the case of a person carrying on business in Sierra Leone with annual turnover of less than three hundred million leones but not less than two hundred million leones, copies of the annual accounts.”.
- (e) by the insertion immediately after subsection (6) of section 117 thereof, of the following:-
- “(7) Non-governmental organizations shall file annual withholding tax returns showing their full compliance with this section.”;
- (f) in section 101, by the repeal and replacement of subsection (1) thereof by the following:–

- “Ordinary deemed and special assessments. 101 (1) Subject to subsection (2) and section 104A, where a taxpayer has filed a return of income and the Commissioner-General has decided not to determine the amount of income in accordance with section 70, the Commissioner-General shall make an ordinary assessment of the tax payable and notify the taxpayer of any amount owned or overpaid”;
- (g) by the insertion immediately after section 104 thereof of the following new section:-
- “Self-assessment. 104A (1) A taxpayer makes a self-assessment of income where, in any year of assessment, the Commissioner-General decides to use the return of income filed by him as notice of his tax liability for that year of assessment.
- (2) Where a taxpayer has filed a self-assessment return of income for a year of assessment, the Commissioner-General shall be deemed to have made an assessment of the chargeable income of the taxpayer and the tax payable on that chargeable income for that year shall be the amounts shown respectively in the return.
- (3) Where subsection (2) applies, the taxpayer’s return of income is treated as a notice of an assessment served on the taxpayer by the Commissioner-General on the due date for filing the return or on the actual date the return was filed, whichever is the later.
- (4) Notwithstanding subsection (2), the Commissioner-General may make an assessment under section 101 on a taxpayer in any case in which the Commissioner-General considers necessary.
- (5) Where the Commissioner-General makes an assessment in accordance with subsection (4), the Commissioner-General shall include with the assessment a statement of reasons as to why the Commissioner-General considered it necessary to make such an assessment”;
- (h) in section 137 thereof, by the repeal and replacement of subsection (6) thereof by the following:–

“(6) Where an objection decision has not been made by the Commissioner-General within ninety days after the taxpayer has filed the objection with the Commissioner-General, the taxpayer may, by notice in writing to the Commissioner-General, elect to treat the Commissioner-General as having made a decision to allow the objection.

(6A) Where a taxpayer has filed an objection and the Commissioner-General has made an objection decision to allow the objection, the Commissioner-General shall amend such assessment in accordance with the objection decision made”.

- (i) in Part I of the First Schedule, by the substitution for the amount of Le1,500,000 per annum, the amount of Le1,800,000 per annum as the non-taxable threshold.
- (j) by the repeal and replacement of section 155A by the following:–

“Breaking sealed premises.

155A (1) Where a person liable to income tax fails to pay such tax within the time required, the Commissioner-General may, instead of issuing the warrant referred to in subsection (1) of section 109, seal the business premises of that person and, thereafter, the goods or chattels in those premises shall be deemed to be attached and at the disposal of the Commissioner-General.

(2) The Commissioner-General or any person designated by him in that behalf, may make an inventory of all goods and other property in the premises attached under subsection (1).

(3) Any person who without the authority of the Commissioner-General breaks the seal on any premises sealed under this section or removes any goods or chattels therefrom, commits an

offence and is liable on conviction to a fine of not less than Le10,000,000 or to a term of imprisonment not exceeding one year or to both”;

- (k) in section 150, by the repeal and replacement of paragraph (a) of subsection (1) thereof by the following:–

“(a) Le2,000,000, plus”;

- (l) in the Ninth Schedule–

- (a) in paragraph 11, by the repeal and replacement of Le10,000 by Le1,000,000;
- (b) in paragraph 12, by the deletion of section 150 and the maximum fine of Le50,000, stated in relation thereto.

4. The National Revenue Authority Act, 2002 is amended in section 12–

Amendment of Act No. 11 of 2002.

- (a) by the insertion immediately after paragraph (a) of subsection (2) thereof of the following:–

“(aa) to take over–

- (i) the collection of the revenues or other moneys, not derived from taxation, raised or received for the purpose of, or on behalf of, the Government, hereinafter referred to as “non-tax revenue”, and required by subsection (1) of section 111 of the Constitution to be paid into the Consolidated Fund, including but not limited to fees, fines and royalties payable under the enactments set out in the Second Schedule;

(ii) the printing of all licences, certificates and permits to be issued by departments of Government and other public bodies;

(iii) the printing of all licences, certificates and permits in respect of all non-tax revenues”.

(b) by the repeal and replacement of subsection (3) thereof, by the following:—

“(3) The Minister may, after consultation with the Authority, amend the First and Second Schedules by statutory instrument.

**(3A)** For the purposes of the functions of the Authority under subsections (1) and (2), the Commissioner-General shall have the power to—

- (a) publish in the *Gazette* or otherwise details of defaulters and their debts;
- (b) require security for the payment of any non-tax revenue and sue for and recover, penalties and interest arising thereon;
- (c) prosecute any offences arising under subsections (1) and (2); and
- (d) prevent any person owing any non-tax revenue from absconding therewith”.

## “SECOND SCHEDULE

### ENACTMENTS IN RELATION TO WHICH AUTHORITY IS TO TAKE OVER COLLECTION OF NON-TAX REVENUE

Christian Marriage Act, Cap. 95

Mohammedan Marriage Act, Cap. 96

Civil Marriage Act, Cap. 97

Agricultural Act, Cap. 185

Liquor Licensing Act, Cap. 238

Trade Marks Act, Cap. 244

Patents Act, Cap. 247

Companies Act, Cap. 249

General Registration Act, Cap. 255

Registration of Instruments Act, Cap. 256

State Lands Act, 1960 (Act No. 19 of 1960)

Consular Fees Act, 1964 (Act No. 48 of 1964)

Passports Act, 1964 (Act No. 49 of 1964)

Non-Citizens (Registration, Immigration and Expulsion) Act, 1965 (Act No. 14 of 1965)

Building Fees Act, 1973 (Act No. 23 of 1973)

Factories Act, 1974 (Act No. 3 of 1974)

National Registration Act, 1974 (Act No. 20 of 1974)

Births and Deaths Registration Act, 1983 (Act No. 11 of 1983)

Forestry Act, 1988 (Act No. 7 of 1988)

Constitution of Sierra Leone, 1991 (Act No. 6 of 1991)

Fisheries (Management and Development Act, 1994 (Act No. 19 of 1994)

Mines and Minerals Act, 1994 (Act No. 5 of 1994)

Standards Act, 1996 (Act No. 2 of 1996)

National Commission for Privatisation Act, 2002 (Act No. 12 of 2002)

Merchant Shipping Act, 2003 (Act No. 3 of 2003)

Revenue stamps to replace postage stamps on official documents.

5. (1) Notwithstanding anything in any law to the contrary, with effect from ninety days after the coming into operation of this Act, the use of postage stamps for the authentication of any official document is hereby prohibited.

(2) With effect from the ninety days referred to in subsection (1), only revenue stamps issued by the National Revenue Authority shall be used for the authentication of official documents.

(3) Any person who contravenes this section commits an offence and shall be liable on conviction to a fine not exceeding Le100,000 or ten times the value of the stamps used in the contravention of this section.

Automated customs procedures.

6. As from the commencement of this Act—

- (a) the following customs procedures shall apply—
  - (i) compulsory submission by all shipping companies or agents of electronic manifests within a stipulated time;
  - (ii) electronic completion and lodgment of declarations by all declarants;
  - (iii) payment of customs duties and other customs related taxes at designated banks;
  - (iv) the Port Authority to receive and discharge goods electronically;

(v) the imposition of a processing fee for declarations processed through the electronic system for the maintenance of the system; and

(vi) the use of World Trade Organization Agreement on customs valuation instead of the Brussels definition of value; and

(b) the National Revenue Authority shall ensure that all penalties imposed by law for offences and discrepancies found on declarations completed and registered with the Authority for processing are enforced or applied, as the case may be.

7. Fees, revenues or other moneys collected by the Civil Distribution Aviation Authority, Sierra Leone Maritime Administration, Pharmacy of fees, etc. Board and the National Telecommunications Commission under the following enactments:—

- Act No. 2 of 2008. (a) the Civil Aviation Act, 2008;
- Act No. 11 of 2000. (b) the Sierra Leone Maritime Administration Act, 2000;
- Act No. 12 of 2001. (c) the Pharmacy and Drugs Act, 2001; and
- Act No. 9 of 2006. (d) the Telecommunications Act, 2006

shall be distributed as follows:—