

NGO registration fees. **28.** Every Non-Governmental Organisation conducting operational activities in Sierra Leone shall pay a non-refundable annual registration fees as followings:-

NGO REGISTRATION FEES

<i>Category</i>	<i>Fee</i>
New Registration for International Organisation	\$ 1,500.00
Renewal for International Organisation	\$ 1,000.00
New Repristration for Local Organisation	Le1,500,000.00
Renewal Repristration for Local Organisation	Le1,000,000.00

Passed in Parliament this *17th day of December*, in the year of our Lord two thousand and fourteen.

IBRAHIM S. SESAY,
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.

IBRAHIM S. SESAY,
Clerk of Parliament.

ACT

Supplement to the Sierra Leone Gazette Extraordinary Vol. CXLV, No. 72
dated 30th December, 2014

SIGNED this *23rd day of December, 2014.*

DR. ERNEST BAI KOROMA,
President.



No. 15

2014

THE FINANCE ACT, 2015

Short title.

Being an Act to provide for the imposition and alteration of taxes for the year 2015 and for other related matters.

[] Date of commencement.

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

The Customs Tariff Act, 1978

Amendment of Schedule to Act No. 16 of 1978.

1. The Schedule to the Customs Tariff Act, 1978, being the External Tariff of the Republic of Sierra Leone, is amended as follows—

Heading	HS Code	Stats Unit	Goods	Tariff
02.09	0209:00:10	KG	pig feet, frozen, salted in brine or smoked	5%
15.15	1515:29:00	litre	cooking oil	30%
22.01	2201.10.20	litre	Mineral and aerated water	30%
25.01	2501.00.20	KG	table salt	20%
32.08	3208.20.20	KG	Paints including enamels	30%
34.01	3401.1110	KG	Medicated soap	30%
34.01	3401.11.20	KG	toilet soap	30%
34.01	3401.19.10	KG	laundry soap	30%
25.23	2523.29.00	KG	Portland cement	30%
70.10	7010.90.30	KG	Glass bottle of capacity exceeding 0.15litre but not exceeding 0.33 litre	5%
70.10	7010.90.40	KG	Glass bottle of capacity exceeding 0.33litre but not exceeding 1litre	5%

The Excise Act, 1982

Amendment of First Schedule to Act No 6 of 1982.

2. The First Schedule to the Excise Act, 1982 is amended by—

(a) repealing and replacing tariff item 22.02 (B) with the following—

22.02	B. soft drinks bottled or canned	0% on sales
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(b) repealing and replacing tariff item 24.02(B) with the following—

24.02	B. Cigarettes	0% on sales
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(c) inserting the following new tariff items immediately after tariff item 22.09-

22.10	Locally manufactured alcoholic drinks with less than 10% alcoholic content	20% on sales
22.11	Imported alcoholic drinks of less than 10% alcoholic content	30% CIF

(d) inserting the following new tariff item immediately after tariff item 39.07—

39.08	Imported rubber	10% CIF
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Income Tax Act, 2000

3. Section 61A of the Income Tax Act, 2000 is amended by - Amendment of section 61A of Act No. 8 of 2000.

(a) repealing and replacing paragraph (a) of subsection (1) with the following new paragraph—

“(a) a statement of the capital gain of a person that is within the minimum chargeable income of Le 3,600,000.00 per annum or per transaction.”

(b) inserting the following new paragraph in subsection (1) immediately after paragraph (f)-

“(g) capital gains resulting from a transfer of ownership of the asset by a person to a religious, charitable, educational organization which uses the asset for the benefit of the public or a section of the public and does not confer any personal or commercial benefit”.

4. Section 97 of the Income Tax Act, 2000 is amended- Amendment of section 97 of Act No. 8 of 2000.

(a) in subsection (3), by inserting the following new paragraph immediately after paragraph (c) –

“(d) in the case of a person who has opted to be taxed under the Small and Medium Taxpayer Regime, a simple return completed by an agent approved under a domestic preparer scheme for SMEs specified by the Commissioner-General.”

(b) by inserting the following new subsection immediately after subsection (6)–

“(7) A taxpayer may file his income tax and other returns under this Act and make payment through an automated system administered by the National Revenue Authority.”

Amendment of section 117 of Act No.8 of 2000. 5. Section 117 of the Income Tax Act, 2000 is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (b)–

“(c) Notwithstanding any law to the contrary, the obligation to withhold tax from payment to a contractor shall not be absolved or extinguished, because the service was rendered or other taxable event occurred outside Sierra Leone.”

Amendment of section 120 of Act No. 8 of 2000. 6. Section 120 of the Income Tax Act, 2000 is amended in–

(a) subparagraph (i) of paragraph (a) of subsection (3) by repealing and replacing that subparagraph with the following new subparagraph –

“(i) non-taxable threshold of Le 3,600,000.00 in the aggregate;”

(b) paragraph (d) of subsection (3) by repealing and replacing that paragraph with the following new paragraph –

“(d) a landlord receiving rent above the non-taxable threshold shall submit a copy of the tenancy agreement to the National Revenue Authority not later than 90 days after concluding such agreement.”

(c) subsection (3) by inserting the following new paragraph (h), immediately after paragraph (g)–

“(h) The Commissioner-General may take or authorize an officer to take other enforcement measures, including sealing off the premises for which rental income tax remains unpaid beyond the grace period of 90 days.”

7. Section 147 of the Income Tax Act, 2000 is amended in–
(a) subsection (1) by repealing and replacing that subsection with the following new subsection–
Amendment of section 147 of Act No. 8 of 2000.

“(1) Subject to subsection (5), a person who fails to pay tax or a penalty after the first seven days on which such payment was due under this Act, shall be liable to pay interest at a rate equal to three percent higher than the specified rate on the amount due, calculated from the due date to the date the payment is actually made”

(b) subsection (5) by inserting the following new paragraphs immediately after paragraph (b)–

“(c) Where good cause is shown and accepted by the Commissioner-General”;

“(d) For the purposes of paragraph (c) of subsection (5) of section 147 and subsection (2) of section 152A ‘good cause’ refers to circumstances beyond the control of the taxpayer, which includes but is not limited to, death in the family, illness, imprisonment, and an act of God”.

8. The Income Tax Act, 2000 is amended by the insertion of the following new section immediately after section 152–
Amendment of Act No. 8 of 2000.

152 A. (1) Subject to section 149, a person who fails to pay income tax seven days after payment is due under this Act is liable to a penalty–

(a) where the failure is for a period of not more than 30 days, to a sum equal to 10 % of the tax payable in addition to the unpaid tax;

(b) where the failure is for a period of more than 30 days and up to 90 days, to a sum equal to 15% of the tax payable;

- (c) where the failure is for a period of more than 90 days, to a sum equal to 25% of the tax payable.

(2) The Commissioner-General may waive the penalty due, where he has reasonable grounds to believe that a delay in the payment of income tax is due to circumstances beyond the taxpayer's control and good cause is shown by application in writing by the taxpayer to the satisfaction of the Commissioner-General."

Amendment of Part I of First Schedule to Act No.8 of 2000. **9.** Part I of the First Schedule to the Income Tax Act, 2000 is amended by repealing and replacing Part I by the following—

“Part I
(Section 4(1))

Rates of tax applicable to individuals resident in Sierra Leone for the year of assessment commencing 1st January, 2014 and each succeeding year of assessment.

Chargeable income	Taxable rate
Below Le3,600,001.00 per annum	Nil
Le3,600,001.00 to Le7,200,000 per annum	15%
Le7,200,001.00 to Le10,800,000 per annum	20%
Over 10,800,001.00	30%

Amendment of Ninth Schedule to Act No. 8 of 2000. **10.** The Ninth Schedule to the Income Tax Act, 2000 is amended by repealing and replacing paragraph 2 by the following—

- (a) paragraph 2 by repealing and replacing that paragraph with the following new paragraph—

“2. Maximum Redundancy or Termination Payment.

The maximum redundancy or termination payment which is to be excluded from employment income under paragraph (h) of subsection (3) of section 23, shall be Le 50,000,000.00 and any excess above this amount shall be taxed at 5%.”

- (b) paragraph 14 by repealing and replacing that paragraph with the following new paragraph—

“14. Tax Clearance Certificate Fee

The fee to be paid under section 174 shall be—

- (a) for a tax clearance certificate -

- (i) in the case of a student Le10,000.00;
- (ii) in the case of an unemployed person Le10,000.00;
- (iii) in the case of an employed Le20,000.00;
- (iv) in the case of an unincorporated business Le30,000.00;
- (v) in the case of a company Le 40,000.00;
- (vi) in any other case Le 20,000.00

- (b) for a written statement for the purposes of business registration—

- (i) in the case of a company Le 50,000.00;
- (ii) in any other case Le 40,000.00.”

The Goods and Services Tax Act, 2009

11. Section 31 of the Goods and Services Tax Act, 2009 is amended by repealing and replacing subsection (3) with the following new subsection— Amendment of section 31 Act No. 6 of 2009.

“(3) The GST invoice issued by a GST registered person shall be printed under the authority and direction of the Minister responsible for finance, whether printed by the National Revenue Authority or an authorized agent”

12. Section 37 of the Goods and Services Tax Act, 2009 is amended in subsection (3) by inserting immediately after subsection (3), the following new subsection— Amendment of section 37 Act No.6 of 2009.

“(4) Registered GST traders may file their GST returns and make payment of GST liabilities through an automated system administered by the National Revenue Authority.”

13. Section 41 of the Goods and Services Tax Act, 2009 is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (b)- Amendment of section 41 Act No. 6 of 2009.

- “(c) notwithstanding subsection (1) of section 41, a GST refund or input GST credit shall be utilized to offset current and future GST claims within a three year period and unutilized GST credit shall be deemed ineligible and written off after the third year.”