

- (d) by the substitution for the word "Schedule" wherever it occurs in the Act, of the words "First Schedule".

Amendment of Act No. 7 of 2006.

**10.** The Finance Act, 2006, is amended by the repeal and replacement of subsection (1) of section 3 thereof by the following:-

"Duty waiver administration by Minister.

3(1) Subject to section 110 of the Constitution of Sierra Leone, 1991 the responsibility for duty waiver administration is hereby conferred on the Minister responsible for finance."

Amendment of Act No. 22 of 2007.

**11.** Section 6 of the Finance Act, 2007 is amended by the insertion immediately after the words "Consolidated Fund", appearing therein, of the words "by the National Revenue Authority".

Passed in Parliament this *5th day of June*, in the year of our Lord two thousand and eight.

VICTOR 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 KAMARA,  
*Clerk of Parliament.*

## ACTS

*Supplement to the Sierra Leone Gazette Vol. CXXXIX, No. 37*  
*dated 31st July, 2008*

SIGNED this *21st day of July, 2008.*

DR. ERNEST BAI KOROMA,  
*President.*



No. 7



2008

Sierra Leone

**The Finance Act, 2008.**

Short title.

**Being an Act to provide for the imposition and alteration of taxation for the year 2008 and for other related matters.**

*[1st January, 2008.]* Date of commencement.

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

Commencement.

**1.** Unless otherwise provided, this Act shall be deemed to have come into operation on the 1st January, 2008.

Amendment of Cap. 271.

**2.** The Customs Acts, is amended by the insertion immediately after section 9 thereof of the following:—

“Preshipment and destination inspection.

9A. Any goods imported into Sierra Leon shall be subject to—

- (a) pre-shipment or destination inspection; and
- (b) the payment of the appropriate inspection fees.”

Amendment of Act No. 3 of 1969.

**3.** The Control of Betting and Lotteries Act, 1969, is amended by the insertion immediately after section 3 thereof of the following:—

“Tax on winnings of lottery.

3A. Every winner or other person to whom any prize-winning money in respect of any lottery is paid or is payable, shall, if that prize-money is Le500,000 or more, pay thereon a tax at the rate of ten per centum or such other rate as the Minister may, from time to time, specify by order made by statutory instrument, to be withheld by the person or body making the payment.”.

Amendment of Schedule to Act No. 16 of 1978.

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

- (a) for cigarettes under H.S. Code 23402.20.00 the duty is 10%;
- (b) for other tobacco products under H.S. Code 2402.90.00, the duty is 10%;
- (c) for computers or word processing machines under H. S. Code 8469.11.00, the duty is 0%;
- (d) for computer accessories under H.S. Code 8473.10.00 the duty is 0%;
- (e) for rice (broken) under H.S. Code 1006.40.00, the duty is 10%.

(f) for wheat flour under H.S. Code 1106.30.00 the duty is 10%;

(g) for sugar under H.S. Code 1701, the duty is 10%.

**5.** The Forestry Act, 1988 is amended by the insertion immediately after section 25 thereof, of the following:—

Amendment of Act No. 7 of 1988.

“Export levy on timber.

25A. An exporter of any timber or timber products shall, before the exportation, pay to the National Revenue Authority as export levy on every twenty cubic metres of such timber or part thereof, the leone equivalent of US\$ 1500.”.

**6.** The Mines and Minerals Act, 1994 is amended by the insertion immediately after section 107 thereof, of the following:—

Amendment of Act No. 5 of 1994.

“Export levy on dimension stones.

107A. An exporter of dimension stones shall, before the exportation, pay to the National Revenue Authority as export levy on every twenty cubic metres of such stones or part thereof, the leone equivalent of US\$ 500”.

**7.** The Sales Tax Act, 1995 is amended in section 4 thereof —

- (a) by the insertion at the end of subsection (1) thereof, of the following:—

Amendment of Act No. 5 of 1995.

“(f) cigarettes and other tobacco products”

- (b) by the insertion immediately after paragraph (c) of subsection (2) thereof, of the following:—

“(d) fifteen percent of the taxable value of cigarettes and other tobacco products.”.

**8.** The Income Tax Act, 2000 is amended—

Amendment of Act No. 8 of 2000.

- (a) in section 31 thereof by the repeal and replacement of paragraph (k) by the following:—

- “(k) winnings below Le500,000 from any lottery;”
- (b) in section 105 thereof—
- (i) in subsection (3), by the substitution for the full stop at the end of paragraph (b) of a semi-colon; and the insertion immediately after that paragraph of the following:-
- “(c) a tax payer who files an objection to, notice of appeal against, or an application for an amendment to, an assessment which is not determined in his favour, shall pay as penalty 25% interest on the difference between that assessment and the undisputed tax liability.”.
- (ii) by the substitution for the words “seventy-two hours” appearing in subsections (5) and (6) thereof, of the words” five days”;
- (c) in section 114 thereof—
- (i) by the repeal and replacement of subsection (4) by the following:-
- “(4) The Commissioner-General shall not release any consignment of goods unless the consignee produces to the Commissioner-General—
- (a) a customs income tax clearance certificate; and
- (b) evidence that the consignee is not in arrears of any other tax collected by the National Revenue Authority which is applicable to the consignee.”;
- (ii) by the insertion immediately after subsection (5) thereof, of the following:-

- “(6) Notwithstanding the payment of the amount specified in subsection (1), the Commissioner-General may prevent the release of goods to the importer, where the importer is in arrears of other taxes collected by the National Revenue Authority which are applicable to him.”;
- (d) by the insertion in Part IV of the First Schedule thereof, of the following:-
- “Winnings of Le500,000 and above from any lottery;..... 10%”;
- (e) by the insertion immediately after section 155 thereof of the following:-
- “Breaking sealed premises.
- 155A. Any person who breaks the seal on any sealed premises without the authority of the Commissioner-General commits an offence and is liable on conviction to a fine of not less than Le5,000,000 or to a term of imprisonment not exceeding 6 months or to both.”;
- (f) in section 2, by the insertion of the following definition:-
- “lottery” includes any scheme, system or device for the sale, gift, distribution or disposal of any property or right in any manner, depending on, or to be determined by, chance, whether by the throwing or casting of dice, or by the drawing of tickets, cards, lots, numbers or figures, or by means of a wheel or trained animal or by football pool or otherwise;”.
- 9.** The National Revenue Authority Act, 2002 is amended in section 12-.
- (a) by the insertion immediately after paragraph (a) of subsection (2) thereof, of the following:-

Amendment  
of Act No. 11  
of 2002.

“(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 and required by subsection (1) of section 111 of the Constitution to be paid into the Consolidated Fund, 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 the revenues or other moneys referred to in subparagraph (i)”.

- (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”.

- (c) by renumbering the existing Schedule as the First Schedule and inserting immediately thereafter the following as the Second Schedule:-

“SECOND SCHEDULE

**ENACTMENTS IN RELATION TO WHICH THE NATIONAL REVENUE 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)  
 Constitution of Sierra Leone, 1991 (Act No. 6 of 1991)  
 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)