

No. 12



Sierra Leone

2018

**THE FINANCE (AMENDMENT) ACT, 2018**

Short title.

**Being an Act to amend the provisions of the Finance Acts of  
 2008, 2017 and 2018 and for other related matters.**

[ ] Date of com-  
 mencement.

**THE CUSTOMS TARIFF ACT, 1978**

- 1.** The First Schedule to the Customs Tariff Act, 1978 is amended by
- (a) repealing the tariff rate under the heading 11.0 and replacing it with the following new tariff rate:-
- Amendment of First Schedule to Act No. 16 of 1978

<i>Heading</i>	<i>H.S. Code No.</i>	<i>STC</i>	<i>Description</i>	<i>Tariff Rate</i>
11.0	1101.00	046.1	Wheat or meslin flour	10%
(b) repealing the tariff rates under the heading 20.09 and replacing them with the following new tariff rates-				
11.0	1101.00	046.1	Wheat or meslin flour	10%
20.09			Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. Orange juice:	20%
	2009.11	059.1	Frozen	20%
	2009.12	059.1	Not frozen, of a Brix value not exceeding 20	20%
	2009.19	059.1	Other-Grapefruit (including pomelo) juice:	20%
	2009.21	059.2	Of a Brix value not exceeding 20	20%
	2009.29	059.2	Other-Juice of any other single citrus fruit:	20%
	2009.31	059.3	Of a Brix value not exceeding 20	20%
	2009.39	059.3	Other Pineapple juice:	20%
	2009.41	059.91	of a Brix value not exceeding 20	20%
	2009.49	059.91	Other	20%
	2009.50	059.92	Tomato juice Grape juice (including grape must):	20%
	2009.61	059.93	Of a Brix value not exceeding 30	20%
	2009.69	059.93	- Other Apple juice:	20%

<i>Heading</i>	<i>H.S. Code No.</i>	<i>STC</i>	<i>Description</i>	<i>Tariff Rate</i>
	2009.71	059.94	Of a Brix value not exceeding 20	20%
	2009.79	059.94	- Other Juice of any othersingle fruit or vegetable:	20%
	2009.81	059.95	<i>Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice</i>	20%
	2009.89	059.95	-Other	<b>20%</b>
	2009.90	059.96	- Mixtures of juices	<b>20%</b>
(c) repealing the tariff rates under the headings 22.01, 22.02 and 22.03 replacing them with the following new tariff rates-				
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter non flavor	<b>35%</b>
	2201.10	111.01	Mineral waters and aerated water	<b>35%</b>
	2201.90	111.01	Other	<b>35%</b>
<b>22.02</b>			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading	<b>35%</b>
	2202.10	111.02	Waters, including mineral and aerated waters, containing added sugar or other sweetening matter or flavoured Other: 35%	<b>35%</b>
	2202.91	111.02	Non-alcoholic	<b>35%</b>
	2202.99	111.02	Other	<b>35%</b>
	<b>2203.00</b>	112.300	Beer made from malt	<b>30%</b>

Heading	H.S. Code No.	STC	Description	Tariff Rate
(d) repealing the excise rates under the heading 2206 and replacing them with the following new rates:-				
24.01			Unmanufactured tobacco; tobacco refuse	<b>35%</b>
	2401.10	121.1	Tobacco, not stemmed/stripped	<b>35%</b>
	2401.20	121.2	Tobacco not partly or wholly stemmed/stripped	<b>35%</b>
	2401.30	122.3	Tobacco refuse	<b>35%</b>
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	<b>35%</b>
	2402.10	122.1	Cigars, cheroots and cigarillos, containing tobacco	<b>35%</b>
	2402.20	122.2	Cigarettes containing tobacco	<b>35%</b>
	2402.90	122.31	Other	<b>35%</b>
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or reconstituted" tobacco; tobacco extracts and essences. -Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	<b>35%</b>

Heading	H.S. Code No.	STC	Description	Tariff Rate
	2403.11	122.32	Water pipe tobacco specified in Subheading Note 1 to this Chapter	<b>35%</b>
	2403.19	122.32	Other - Other:	35%
	2403.91	122.39	"Homogenised or reconstituted" tobacco	<b>35%</b>
	2403.99	122.39	Other	<b>35%</b>

**EXCISE ACT, 1982**

2. The First Schedule to the Excise Act 1982 is amended by -
- Amendment  
of First Schedule to Act  
No. 6 of 1982

- (a) repealing the excise rates under the heading 2203 and replacing them with the following new excise rates:-

Heading	H. S. Code No	Description/ Goods Specification	Alcohol Content per solution (%)	Excise Rate
2203		Beer made from malt		
	220300.10.000	Stout & Porter	<10	US\$0.015 per cl or US\$1.50 per litre
	220300.20.000	Beer	<10	US\$0.015 per cl or US\$1.50 per litre
	Non-alcoholic not > 0.5%		<10	US\$0.015 per cl or US\$1.50 per litre

Heading g	H. S. Code No	Description/ Goods Specification	Alcohol Content per solution (%)	Excise Rate
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	220300.90.000	Other forms of beer	<10	US\$0.015 per cl or US\$1.50 per litre
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(b) repealing the excise rates under the heading 2204 and replacing them with the following new rates:-

2203	220300.10.000	Beer made from malt Stout & Porter	<10	US\$0.015 per cl or US\$1.50 per litre
	220300.20.000	Beer	<10	US\$0.015 per cl or US\$1.50 per litre
		Non-alcoholic not > 0.5%	<10	US\$0.015 per cl or US\$1.50 per litre
	220300.90.000	Other forms of beer	<10	US\$0.015 per cl or US\$1.50 per litre

(c) repealing the excise rate under the heading 2205 and replacing it with the following new rates:-

2205	Vermouth & Other wine of Fresh Grapes 220510.10.000	Wine of Fresh Grapes	<10	US\$0.015 per cl or  US\$1.50 per litre
	220590.10.000		>10	US\$0.02 per cl or US\$2.0 per litre

(d) repealing the excise rates under the heading 2206 and replacing them with the following new rates:-

Heading	H. S. Code No Goods	Description/ Content per Specification	Alcohol Rate solution (%)	Excise
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Heading	H. S. Code No Goods	Description/ Content per Specification	Alcohol Rate solution (%)	Excise
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<b>2206</b>		Other Fermented Beverages (Cider, Perry etc); Mixture of fermented beverages and non-alcholic beverages, NES		
	220600.10.000	Cider, Perry & Mead	>10	US\$0.02 per cl or US\$2.0 per litre
	220600.20.000	of alcohol	<10	US\$0.015 per cl or US\$1.50 per litre
	220600.30.000	of alcohol>10%	>10	US\$0.02 per cl or US\$2.0 per litre
	220600.40.000	Rasin wine	<10	US\$0.015 per cl or US\$1.50 per litre
	220600.50.000	Rice wine	<10	US\$0.015 per cl or US\$1.50 per litre
	220600.60.000	Palm wine	<10	US\$0.015 per cl or US\$1.50 per litre