

(5) Subsection (1) shall not apply to the following imports—

- (a) goods brought in as aid, gifts and non-repayable grants received by the Government or charitable organisations registered as such under the laws of Sierra Leone and intended for charitable purposes for the common good;
- (b) goods imported as part of financing agreements containing provision expressly exempting the goods concerned from any fiscal or para-fiscal levy;
- (c) goods on which the levy has been previously paid in an African Union country.

Passed in Parliament this 25th day of May, in the year of our Lord two thousand and Seventeen.

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 Vol. CXLVIII, No. 30*  
*dated 8th June, 2017*

SIGNED this 1st day of June, 2017.

DR. ERNEST BAIKOROMA,  
*President.*



No. 1

2017

**Sierra Leone**

**THE FINANCE ACT, 2017**

Short title.

**Being an Act to provide for the imposition and alteration of taxes for the year 2017 and for other related matters.**

[ ] Date of commencement.

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

commence-  
ment.

1. This Act shall commence on the 1st day of January 2017.

**CONTROL OF BETTING AND LOTTERIES ACT, 1969**

Amendment  
of section 3A  
of Act No.3.  
of 1969.

2. Section 3A of the Control of Betting and Lotteries Act, 1969 is amended by deleting that section and substituting the following new section-

“Tax on lottery winnings. 3A (1) A person who receives prize winning money of at least Le 500,000 that is paid in accordance with this Act shall be liable to pay income tax on that prize winning money.

(2) The person or body making a payment of prize winning money under subsection (1), shall withhold tax as follows-

- (a) for prize winning money up to Le10,000,000 – at the rate of 10% of the prize-winning amount; or
- (b) for prize winning money above Le 10,000,000 at the rate of 20% of the amount

Provided that the withholding tax under this subsection shall be final.

(3) The deadline for the withholding of any monies under subsection (2) shall be not later than fifteen days after the end of the month in which the draw is made or such monies are paid.

(4) Section 129 of the Income Tax Act, 2000 shall apply to the failure to withhold the tax imposed by subsection (2).

(5) A withholding agent of any prize- winning money shall submit to the Commissioner-General the following particulars in respect of every person to whom any prize winning money is paid, namely-

- (a) name and contact address of that person;
- (b) total prize money won;
- (c) total tax withheld;
- (d) tax winnings for the month.”

3. The Control of Betting and Lotteries Act 1969, is amended by inserting the following new section immediately after section 3A- Insertion of new section in Act No 3 of 1969.

3B A royalty tax of 0.25% on gross revenue from sales of all gaming and lotteries products shall be paid by all gaming and lottery companies

\* Tax on gaming and lottery products

**PAY-ROLL TAX ACT, 1972**

4. Section 2 of the Pay-Roll Tax Act, 1972 is amended by deleting subparagraphs (i) and (ii) and substituting the following new subparagraphs- Amendment of section 2 of Act No. 16 of 1972.

- “(i) for each employee, who is a citizen of an ECOWAS country – Le1,500,000.
- (ii) for each employee, who is a citizen of a Non-ECOWAS country – Le 5,000,000”.

**FOREIGN TRAVEL (TICKET) TAX ACT, 1975**

5. Section 3 of the Foreign Travel (Ticket) Tax 1975 is amended by deleting that section and substituting the following new section- Amendment of section 3 of Act No. 14 of 1975.

3. “(1) Subject to this Act every person departing from Sierra Leone by ship, aircraft or any other means of transport shall pay on or before the date of his departure a foreign travel ticket tax calculated at the rates specified in the Schedule, irrespective of whether such ticket is purchased, obtained, issued or received in Sierra Leone.”

Imposition of tax on persons liable to pay.

(2) The tax shall be paid by the person departing from Sierra Leone to the owner or to any other person issuing the travel ticket or from whom the travel ticket is purchased or obtained and the owner or any other such person, as the case may be, shall on or before issuing or delivering the travel ticket or granting accommodation to the travel ticket holder—

- (a) collect the tax thereon; and
- (b) provide the travel ticket holder with a written statement in duplicate certifying that the tax has been fully paid and collected by him.

Amendment of section 4 of Act No 14 of 1975.

6. Section 4 of the Foreign Travel (Ticket) Tax 1975 is amended by deleting that section.

Amendment section 5 of Act No 14 of 1975.

7. Section 5 of the Foreign Travel (Ticket) Tax 1975 is amended by—

- (a) renumbering that section as section 4 and sections 6 to 16 are renumbered accordingly;
- (b) deleting the word “and 4” in line 7 of subsection (1); and
- (c) deleting sub-section (2) and substituting the following new subsection -

“(2) For the purpose of subsection (1) a person shall be liable to pay the tax or additional tax, as the case may be, on the ticket from Sierra Leone to a destination beyond that originally declared by such person prior to his departure from Sierra Leone where it appears to the Commissioner General that such person travelled beyond his

declared destination or returned to Sierra Leone from a place other than the originally declared destination or was in that destination in transit only from the date of his arrival in the said place; the tax payable shall in such event be determined on the ticket from Sierra Leone to the ultimate destination as if the ticket was purchased, obtained, issued or received in Sierra Leone prior to his departure.”

8. Section 14 of the Foreign Travel (Ticket) Tax, 1975 is amended by deleting the words “five hundred Leones” and substituting the words “Five thousand United States dollars or its equivalent in leones”. Amendment of section 14 of Act No 4 of 1975.

9. Section 16 of the Foreign Travel (Ticket) Tax, 1975 is amended by inserting immediately after that section the following Schedule— Amendment of section 16 of Act No 14 of 1975.

**SCHEDULE**

	<b>Economy</b>	<b>Business</b>	<b>First Class</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Departing to an ECOWAS country</b>	25	50	75
<b>Departing to a non-ECOWAS country</b>	55	170	250

**CUSTOMS TARIFF ACT, 1978**

Amendment  
of Section 7  
of Act No.  
16 of 1978.

**10.** Section 7 of the Customs Tariff Act, 1978 is amended by inserting immediately after section 7 the following new section—

\*Exemption  
from import  
duty.

“7A (1) Section 7 shall not apply to institutions registered as non-governmental organization with the Ministry of Finance unless the import duty on their imports have been paid into an escrow account established by the Minister for that purpose and then subsequently reclaimed on proof of exemption from import duty under Second Schedule to the Customs Tariff Act, 1978.

(2) Where import duty has been paid as referred to under sub section (1), the Ministry of Finance shall refund the paid import duty within 60 days failing which the refund shall be made with interest at the Commercial Bank lending rate”.

Amendment  
of First  
Schedule to  
Act No. 16  
of 1978.

**11.** The First Schedule to the Customs Tariff Act, 1978 is amended by –

(a) deleting Heading 11.01 and substituting the following new Heading—

HEADING	H.S. CODE	STIC	DESCRIPTION	TARIFF
<b>11.01</b>	1101.00	046.1	<b>Wheat or meslin flour</b>	20%

(b) deleting Heading 20.09 and substituting the following new Heading –

HEADING	H.S. CODE	STIC	DESCRIPTION	TARIFF
<b>20.09</b>			<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
	2009.11	059.1	-Orange juice:	30%
	2009.12	059.1	-- Frozen	30%
			--Not frozen, of a Brix value not exceeding 20	
	2009.19	059.1	-- Other-	30%
			-Grapefruit (including pomelo) juice:	
	2009.21	059.2	--Of a Brix value not exceeding 20	30%
	2009.29	059.2	-- Other	30%
			-Juice of any other single citrus fruit:	
	2009.31	059.3	-- Of a Brix value not exceeding 20	30%
	2009.39	059.3	-- Other	30%
			-Pineapple juice:	
	2009.41	059.91	-- of a Brix value not exceeding 20	30%
	2009.49	059.91	-- Other	30%
	2009.50	059.92	-Tomato juice	30%
			-Grape juice (including grape must):	
	2009.61	059.93	-- Of a Brix value not exceeding 30	30%
	2009.69	059.93	-- Other	30%
			- Apple juice:	
	2009.71	059.94	-- Of a Brix value not exceeding 20	30%
	2009.79	059.94	-- Other	30%
			- Juice of any other single fruit or vegetable:	
	2009.81	059.95	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	30%
	2009.89	059.95	-- Other	30%
	2009.90	059.96	- Mixtures of juices	30%

(c) deleting Headings 22.01, 22.02 and 22.03 respectively and substituting the following new Headings -

HEADING	H.S. CODE	STIC	DESCRIPTION	TARIFF		
22.01	2201.10	111.01	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	30%		
			-Mineral waters and aerated waters			
22.02	2201.90	111.01	<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 20.09</b>	30%		
			-Other			
22.03	2203.00	112.3	<b>Beer made from malt</b>	30%		
			2202.10		111.02	-Waters, including mineral and aerated waters, containing added sugar or other sweetening matter or flavoured
			2202.91		111.02	-Other:
	2202.99	111.02	- - Non-alcoholic beer	30%		
			- - Other	30%		

(d) deleting Headings 24.01, 24.02 and 24.03 respectively and substituting the following new Headings -

HEADING	H.S. CODE	STIC	DESCRIPTION	TARIFF
24.01	2401.10	121.1	<b>Unmanufactured tobacco; tobacco refuse.</b>	25%
			-Tobacco, not stemmed/stripped	
			-Tobacco, not partly or wholly stemmed/stripped	
24.02	2401.30	121.3	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	25%
			-Tobacco refuse	
24.03	2402.10	122.1	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	20%
			-Cigars, cheroots and cigarillos, containing tobacco	
			-Cigarettes containing tobacco	
	2402.20	122.2	-Other	20%
	2402.90	122.31	-Other	20%
	2403.11	122.32	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	20%
	2403.19	122.32	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	20%
	2403.91	122.39	- - Other	20%
	2403.99	122.39	-Other:	20%
			--"Homogenised or reconstituted" tobacco	20%
			- - Other	20%