

- (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.

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

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:–