

- (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



Sierra Leone

2008

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.

Commence-
ment. **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:—

- “Preship-
ment 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 —

Amendment
of Act No. 5
of 1995.

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

“(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:—