

Request from BRITACOM on Previous and Latest Tax Policies in Sierra Leone – 12/11/2021

Latest tax policies in Sierra Leone;

1. Tax Guide 2019 (<https://www.nra.gov.sl/documents/publications>) and 2021 (Annex 1)
2. Transfer Pricing Regulation 2021
3. Electronic Cash Register Regulation 2021
4. Finance Act 2021(<http://www.sierra-leone.org/Laws/2021-01.pdf>)
5. Business Continuity Plan 2020 (Annex 2)
6. QAERP Tax Relief guidelines 2020 (Annex 3)
7. Tax incentives Guide 2021 (Annex 4)

Policies previously adopted but still effective in your jurisdictions

1. Fiscal Management and Control Act (FMCA 2017)
2. Extractive Industry Revenue Act 2018
3. Liberalization of Fuel Pump Prices
4. Finance Acts 2006, 2007, 2008, 2009, 2010, 2011, 2013, 2015, 2016, 2018, 2018, 2019, 2020
5. Implementation of ECOWAS CET
6. The Income Tax Act 2000
7. The Goods and Services Tax Act 2009
8. The Revenue Administration Act 2017
9. The Customs Act 2011
10. The Customs Tariff Act 1978
11. The Excise Act 1982