

# ACT

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*dated 7th January, 2026*

SIGNED this 29th day of December, 2025

DR. JULIUS MAADA BIO,  
*President.*

LS

No. 1



2026

Sierra Leone

## THE FINANCE ACT, 2026

Being an Act to provide for the imposition and alteration of taxes, to give effect to the financial proposals of the Government and to provide for other related matters beginning in the financial year 2026. Short title.

[

]

Date of commencement.

ENACTED BY THE PRESIDENT AND MEMBERS OF PARLIAMENT IN THIS PRESENT PARLIAMENT ASSEMBLED.

Date of  
commencement.

1. Unless otherwise provided, this Act shall be deemed to have come into operation on the 1st day of January 2026.

### THE CUSTOMS TARIFF ACT, 1978

Amendment  
of Schedule  
to Act No 16  
of 1978.

2. The Schedule to the Customs Tariff Act 1978 is amended by repealing and replacing Part II with the following new Part.

#### PART II

No	HS Code	Description	Tariff Rate
i	040711, 040719, 040721, 040729 040790	Imported eggs	35%
ii	2103.20.00	Imported tomato ketchup and other tomato sauces	35%
iii	2103.90.90	Imported tomato paste	35%
iv	2104.10.90,	Imported maggi cube	35%.
v	2201.10, 2201.90 2202.10	Imported bottled water	35%
vi	2711.19 2711.12 2711.13	LPG (butane/propane) (i) for a general mixture; (ii) for propane (iii) for butane	0%
vii	4404.20.00	Wooden poles	35%
viii	4412.10.00 4412.31.00 4412.33.00	Imported plywood	35%
ix	73110010	LPG Cylinders (6kg - 12kg)	0%

x	7317.00.90	Imported nails	30%
xi	7321.11.10, 7321.11.90 7321.19.90 7321.90 84137099	LPG stoves and others (including accessories)	0%
xii	8541.42.00, 8541.43.00 8541.49.00	for solar panel (< 300W)	0%
xiii	8541.41.00, 8539.51.00, 8539.52.00	for solar home system (accessories and component parts)	0%

### THE EXCISE ACT, 1982

3. The First Schedule to the Excise Act 1982 is amended as follows -

Amendment  
of First  
Schedule  
to Act No 6  
of 1982.

- (a) by repealing the tariff item numbers 24.01.24.02, 24.03 and 24.04, the corresponding description of goods under column 2 and the corresponding excise rate under column 3 and replacing with the following new tariff item numbers, description of goods and excise rates -

Tariff Item No.	Description of goods	Excise Rate
24.01	Unmanufactured tobacco	NLe98 per kg
24.02	Cigars, cheroots, cigarillos, containing tobacco or tobacco substitutes	NLe38 per packet
	Cigarette containing tobacco	NLe3 per packet of 20 sticks

Tariff Item No.	Description of goods	Excise Rate
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenous" and "reconstituted tobacco"; tobacco extracts and essences	NLe98 per kg
	Shisha (whether containing tobacco and herbal shisha with no tobacco or herbal molasses), hookah tobacco and other vaping and tobacco alternatives	NLe98 per kg and NLe225 per litre
24.04	Electronic cigarettes (device)	NLe0.75 per ml
	Cartridge for use in electronic cigarettes	NLe1.20 per unit

- (b) by repealing tariff item number 25.23, the corresponding description of goods under column 2 and the corresponding excise rate under column 3 and replacing with the following new tariff item number, description of goods and excise rate-

Tariff Item No.	Description of goods	Excise Rate
25.23	Portland cement, cement fondu, slag cement, super sulphate cement and other hydraulic cement whether or not coloured, or the form of clinker	NLe 10.0 per 50kg

- (c) by repealing tariff item number 27.10, the corresponding description of goods under column 2 and the corresponding excise rate under column 3 and replacing with the following new tariff item number, description of goods and excise rate -

Tariff Item No.	Description of goods	Excise Rate
27.10	<b>Petroleum oils and oils being the basic constituents of the preparations:</b>	
	A. Kerosene	NLe2.0 per litre
	B. Petrol	NLe5.0 per litre
	C. Diesel	NLe5.0 per litre
	D. Fuel oil	NLe7.40 per litre
	E. Lubricating oils	NLe4.00 per litre

#### INCOME TAX ACT 2000

4. Section 2 of the Income Tax Act 2000 is amended by repealing and replacing the definition of "royalty" with the following new definition -

Amendment of Section 2 of Act No 8 of 2000.

"royalty" means a payment for -

- (a) the use of or the right to use a copyright, patent, design, model, plan, secret formula or process, trademark, including franchise or other intangible property or right, including software use;
- (b) the execution of a performance and technical know-how;

- (c) the use of or the right to use a cinematographic film, video tape, sound recording or any other similar medium;
- (d) rendering assistance ancillary to a matter referred to under paragraphs (a) to (c); or
- (e) a total or partial forbearance regarding any matter referred to under paragraphs (a) to (d)"

Amendment  
of Section  
7A Act No. 8  
of 2000.

5. Section 7A of the Income Tax Act, 2000 is amended by repealing and replacing subsection (1) with the following new subsection -

"(1) Notwithstanding section 3, the income tax payable by a company in respect of any year of assessment shall be the higher of -

- (a) the income tax payable on the chargeable income as computed under this Act ; and
- (b) the minimum alternate tax which is the application of the percentage specified under Part III of the First Schedule that is applied to the company's turnover for the year "

Amendment  
of Section 23  
of Act No. 8  
of 2000.

6. Section 23 of the Income Tax Act, 2000 is amended in subsection (3) by repealing and replacing paragraph (h) with the following new paragraph-

"(h) any amount of redundancy payment or payment for termination or loss of office or employment or any similar type of payment"

Repeal of  
Section 40 of  
Act No. 8 of  
2000.

7. Section 40 of the Income Tax Act, 2000 is hereby repealed

Amendment  
of Section 97  
of Act No. 8  
of 2000.

8. Section 97 of the Income Tax Act, 2000 is amended as follows-

- (a) by repealing and replacing subsection (3) with the following new subsection-

" (3) The return of income including returns relating to transfer pricing shall-

- (a) be in the format;
- (b) contain the information; and
- (c) be filed as prescribed by the Commissioner-General and published in the gazette "

- (b) in subsection (6) by inserting the following new paragraph immediately after paragraph (c) -

" (d) in the case of a related party transaction the return shall include the following-

- (i) the master file- within one month from the date of submission of the master file to the tax administration in the country of residence of the parent entity by the parent company of the group of related parties;
- (ii) the local file- within two months from the date the taxpayer in Sierra Leone submits annual tax return;
- (iii) the country by country report -within one year from the end of the tax year related to examination and assessment

9. Section 106 of the Income Tax Act, 2000 is amended by repealing subsection (3).

Amendment of  
Section 106 of  
Act No. 8 of  
2000

Amendment  
of Section  
115 of Act  
No. 8 of  
2000.

**10.** Section 115 of the Income Tax Act, 2000 is amended in subsection (3) by repealing paragraph (d) .

Amendment  
of Section  
120 of Act  
No. 8 of 2000

**11.** Section 120 of the Income Tax Act, 2000 is amended in subsection (3) by repealing paragraph (1) .

Amendment  
of Section  
150 of Act  
No 8 of 2000

**12.** Section 150 of the Income Tax Act, 2000 is amended by inserting the following new subsection immediately after subsection (3)-

"(4)Any person conducting related party transactions who fails to comply with subsection (3) shall be liable to pay the following penalties -

- (a) failing to disclose transactions with related parties within the tax return stipulated period the penalty shall be three percent (3%) of the value of the transactions;
- (b) failing to submit the local file the penalty shall be three percent (3%) of the value of transactions with related parties;
- (c) failing to submit the master file the penalty shall be three percent (3%) of the value of transactions with related parties;
- (d) failing to submit the country by country report on notification the penalty shall three percent (3%) of the value of transactions with related parties;
- (e) in the case of multiple violations the penalty shall not exceed three percent (3%) of the value of the related party transaction"

Amendment  
of First  
Schedule  
to Act No 8  
of 2000.

**13.** The First Schedule to the Income Tax Act 2000 is amended in -

- (a) Part III by repealing the 25% relating to the rate of tax applicable to resident companies in Sierra Leone for a year of assessment and replacing it with 30%;

- (b) Part IV by repealing the 10% rate corresponding to the 'rent' item under the 'type of payment' column of that part and replacing it with 15%.

14. The Second Schedule to the Income Tax Act 2000 is amended in Part II as follows-

Amendment  
of Second  
Schedule  
to Act No 8  
of 2000.

- (a) repealing the 10% rate corresponding to 'payments to contractors (section 117)' item under the 'type of payment' column of that part and replacing it with 20%;
- (b) repealing the 15% rate corresponding to the 'Dividends (section 118)' item under the 'type of payment' column of that part and replacing it with 20%;
- (c) repealing the 15% rate corresponding to the 'interest (section 119)' item under the 'type of payment' column of that part and replacing it with 20%;
- (d) repealing the 15% rate corresponding to the 'Management/professional fees' item under the 'type of payment' column of that part and replacing it with 20%.

15. The Ninth Schedule to the Income Tax Act 2000 is amended as follows-

Amendment  
of Ninth  
Schedule  
to Act No 8  
of 2000.

- (a) repealing paragraph 2;
- (b) repealing paragraph 6;
- (c) repealing and replacing paragraph 14 with the following new paragraph

"14. Tax Clearance Certificate Fee: The fee to be paid under Section 174 shall be NLe100 for a tax clearance certificate\*for all categories of taxpayers".

### THE FINANCE ACT 2008

Amendment  
of Section 6  
of Act No 7  
of 2008.

16. Section 6 of the Finance Act, 2008 is amended by repealing and replacing that section with the following new section 6 -

"Royalty on  
dimension  
stones marble  
and other stones  
(granite)

6. (1) An exporter of dimension stones, marbles and other stones (granite) shall pay to the National Revenue Authority the following royalties for every metric ton or 20ft container of the stones in United States Dollars or the equivalent in Leones before exporting the stones -

- (a) stones other than dimension stones and marble-US\$10.50 per metric ton or US\$200 for every 20-ft or 33.2 cubic metres container.
- (b) dimension stones and marble-US\$17.50 per metric ton or US\$350 for every 20-ft or 33.2 cubic metres container

(2) This section shall be deemed to have come into effect on the 9th day of May 2025"

### THE GOODS AND SERVICES TAX ACT, 2009

Amendment  
of Section 2  
of Act No 6  
of 2009.

17. Section 2 of the Goods and Services Tax Act, 2009 is amended by repealing and replacing the definition of digital marketplace with the following new definition-

"digital marketplace" means a platform that allows, enables or releases support for direct interactions between buyers and sellers of goods and services through any electronic or digital means for fee, commission, mark-up or direct business or personal benefit".

Amendment  
of Section 15  
of Act  
No 6 of 2009

18. Section 15 of the Goods and Services Tax Act, 2009 is amended in subsection (4) by inserting the following new paragraph immediately after paragraph (b)-

"(c) if the person makes a taxable supply of digital services to consumers in Sierra Leone, whether or not the person has a physical presence in Sierra Leone"

19. Section 19 of the Goods and Services Tax Act, 2009 is amended by repealing and replacing subsection (9) with the following new subsection - Amendment of Section 19 of Act No 6 of 2009.

"(9) Persons and organisations outlined under the Third Schedule shall be issued with a GST Relief Certificate to be used during purchases, unless the Commissioner-General has a cause to believe that such certificate will be subject to abuse, in which case the Commissioner-General shall not issue the certificate."

20. Section 28 of the Goods and Services Tax Act, 2009 is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (g) - Amendment of Section 28 of Act No 6 of 2009.

"(h) that acquisition or expense is incurred in the supply of digital service by a person who has no physical presence or registered office in Sierra Leone"

21. Section 34 of the Goods and Services Tax Act, 2009 is amended by inserting the following new subsection immediately after subsection (7) - Amendment of Section 34 of Act No 6 of 2009.

"(8) Where an electronic cash register (ECR) machine used by a taxpayer is to be replaced because it is damaged, faulty or defective, the taxpayer shall replace the damaged, faulty, or defective electronic cash register machine at a cost determined by the Commissioner General and published in the gazette."

22. Section 38 of the Goods and Services Tax Act, 2009 is amended by repealing and replacing subsection (1) with the following new subsection- Amendment of Section 38 of Act No 6 of 2009.

" (1) The GST payable by a taxable person to the National Revenue Authority under section 27 shall be due and payable not later than the end of the month following the tax period".

Repeal of  
Section 40A  
of Act  
No 6 of  
2009.

23. Section 40A of the Goods and Services Tax Act, 2009 is hereby repealed.

Amendment  
of Section  
100 of Act  
No 6 of  
2009.

24. Section 100 of the Goods and Services Tax Act, 2009 is repealed and replaced by the following new section -

100. A person supplying digital services in Sierra Leone without any physical presence or registered office in Sierra Leone shall, by notice in writing, appoint a person with physical presence or registered office in Sierra Leone to be his representative for the purposes of this Act."

Amendment  
of Second  
Schedule  
to Act No 6  
of 2009.

25. The Second Schedule to the Goods and Services Tax Act 2009 is amended as follows -

(a) by repealing and replacing item 4 with the following new item ;

"Power to  
appoint  
representative

"(4) **Supply: Water**

Supply of water, including sachet water but excluding bottled, distilled water, and industrial, commercial and high-end domestic use."

(b) by repealing and replacing item 5 with the following new item;

"(5) **Supply: Mini grids renewable energy and solar home system**

(a) The consumption, supply or use-of renewable energy from mini grids-connected solar power in Sierra Leone

**Description:** (b) Accessories and component parts of solar powered home lighting system comprising of a solar panel, multiple LED lights, battery, inverter, charge control unit, casing and cabling and classified as zero rated under the Harmonised Systems Commodity Classification Code”.

(c) repealing and replacing item 21 with the following new item-

“(21) **Supply:** Raw fish

**Description:** **Description:** The importation or supply of raw fish as described under HS Code 1604.1 but excludes processed and packaged fish”.

(d) inserting the following new item immediately after item 28

“(29) **Supply:** Equipment and accessories for clean cooking

**Description:** LPG stoves and other home use storage and distribution components like LPG cylinders, regulators, and hoses, as well as appliances that use LPG for cooking, which are classified as zero rated under the Harmonised Systems Commodity Classification Code”

26. The Third Schedule to the Goods and Services Tax Act 2009 is amended by repealing and replacing item 3 with the following new item-

Amendment  
of Third  
Schedule  
to Act No 6  
of 2009.

- " 3. Other international agencies, entities and persons subject to agreement with the Government of Sierra Leone, duly ratified by Parliament and specifically providing for relief from payment of taxes on goods and services".

### THE CUSTOMS ACT 2011

Amendment  
of Section 26  
of Act No 9  
of 2011.

27. Section 26 of the Customs Act, 2011 is amended as follows-

- (a) by repealing and replacing subsection (11) with the following new subsection-

" (11) Importers of petroleum products shall pay to the National Revenue Authority the full amount of all duty and taxes assessed on petroleum products to be uplifted from the warehouse "

- (b) by inserting the following new subsections immediately after subsection (11)

" (12) Where an importer presents a swift or any other payment document that misleads the Commissioner General that payment has been made in respect of subsection (11) wherein no payment is received by the Bank of Sierra Leone, the Commissioner General shall impose a 50 percent penalty on the amount stated on the swift, the payment advice or the payment to be transferred

(13) Where an importer fails to comply with the penalty imposed under subsection (12) the Commissioner General shall prevent the importer from carrying out any further uplift of petroleum products until the penalty is paid in full.

(14) Where a commercial bank misleads the Commissioner General that payment has been made by an importer wherein no payment is received by the Bank of Sierra Leone the Commissioner General shall impose a 50 percent penalty on the amount stated on the swift, the payment advice or the payment to be transferred

(15) Where a commercial bank fails to comply with the penalty imposed under subsection (14) the Commissioner-General shall apply any enforcement measures in order for the penalty to be paid in full

28. Section 40 of the Customs Act, 2011 is amended by repealing and replacing subsection (3) with the following new subsection-

Amendment of Section 40 of Act No 9 of 2011.

"(3) Various measures of customs control may be applied by the Commissioner-General to transshipments and customs transits, including third-party contracting and agreement, electronic and manual seals, documentary requirements, financial guarantees, and customs escort."

### FINANCE ACT 2011

29. Section 6 of the Finance Act 2011 is amended by repealing and replacing that section with the following section -

Amendment of section 6 of Act No. 12. of 2011.

**“Submission of electronic manifest**

6(1) A shipping agent shall submit the electronic manifest seven days before the arrival of the vessel to the Commissioner General of the National Revenue Authority.

(2) A shipping agent who contravenes this section shall be liable to a penalty of 25% of the value of the goods”

## FINANCE ACT 2023

Amendment  
of section 11  
of Act No.  
14. of 2023.

30. The Finance Act 2023 is amended by repealing and replacing Section 11 with the following new section -

"Annual Circulation Permit levy 11 (1) A circulation levy shall be imposed annually on each vehicle in Sierra Leone in the following manner-

NO	CATEGORIES	LEVY IMPOSED
1	Category A vehicles	NLe500
2	Category B vehicles	US\$1,000 (or Leones equivalent) for vessels and boats greater than 15-seaters and US\$500 (or Leones equivalent) for vessels and boats with at most 15-seaters
3	Category C vehicles	NLe200

(2). The levy referred in subsection (1) shall be paid during the importation, annual registration or licensing of the vehicle whichever may be applicable.

(3) For the purpose of this section, a vehicle means a piece of moveable mechanically powered objects or equipment by which someone travels, or something is carried, conveyed, or transported and shall include-

- (a) Category A: cars, trucks, buses, boats and vessels, and three/four wheelers but exclude motorbikes and bicycles;
- (b) **Category B:** large boats and vessels used as water taxis, industrial fishing or other similar high end consumption purpose; and
- (c) **Category C:** motorbikes

**FINANCE ACT 2024**

31. The Finance Act 2024 is amended by repealing and replacing section 27 with the following new section:

Amendment  
of section 27  
to Act No. 1.  
of 2024.

**"Demurrage**

27. (1) Subject to this section there shall be a fixed set number of demurrage free days for importers and exporters.

(2) The demurrage free days referred to under subsection (1) shall be ten calendar days excluding Sundays and public holidays for both importers and exporters.

(3) During the non demurrage free days, shipping lines and other port operators shall apply demurrage and storage charges per container and calendar days excluding Sundays and public holidays .

(4) This section shall not apply in the case of delay on the part of a carrier.

**EXCISE STAMPS AND OTHER MARKINGS REGULATIONS 2023**

32. The First Schedule to the Excise Stamps And Other Markings Regulations 2023 is amended by inserting the following new items immediately after paragraph (g)-

Amendment  
of first  
schedule to S.I  
No 2 of 2023

- “(h) bagged or packaged cement,
- (i) bagged or packaged sugar,
- (j) bagged or packaged fertilizer
- (k) cooking oil in containers”

**GENERAL**

33. The Minister may by statutory instrument make regulations relating to the taxation of digital services, including the supply of cross-border digital services

Regulations  
on digital  
services.

34. The fees , rates and charges set out for outlined services in the Schedule shall be for the respective Ministries , Departments, Agencies, Authorities and Boards referred to in the Schedule

Fees, rates  
and charges

Implementation of an integrated end-to-end Customs cargo management systems and clearance platform (Customs Single Window System)

35. (1) There shall be implemented an integrated end-to-end Customs cargo management systems and clearance platform (Customs Single Window System) as a single electronic platform for the submission and processing of all information and documentation required for import, export, and transit-related regulatory requirements.

(2) The System shall serve as the single point of entry for all customs transactions in Sierra Leone in order to support domestic revenue mobilisation and trade facilitation

(3) All electronic submissions through the System shall have the same legal standing as paper documents under the Customs Act 2011 and any other related legal instruments.

(4) For the purposes of this section, the Commissioner shall put modalities in place for the implementation of the Customs Single Window System specified herein, including development of user procedures on the system, third party contracting and agreement for the development and/or implementation of the system.

(5) The integrated end-to-end Customs cargo management systems and clearance platform referred to under this Section shall be implemented not later than 30th April, 2025.

Distribution of surface rent.

36. A land lease or any other concession right to use land obtained by any person for the purpose of carrying out any large-scale agricultural project, shall be subject to surface rent which shall be distributed as follows;

- a. 70 % Land owner
- b. 10% Chiefdom
- c. 10% Constituency Development fund
- d. 10% Local council

37. (1) There is hereby established a Committee to be known as the State Salaries, Benefits and Pension Committee consisting of:

Amendment  
to the section  
22 of Act No.  
36 of 2023

- a) the Speaker of Parliament, who shall be chairman;
- b) the Parliamentary leaders of all political parties in Parliament;
- c) one Paramount Chief Member of Parliament;
- d) one independent Member of Parliament, if any;
- e) the Minister responsible for finance or his representative;
- f) the Minister responsible for labour and industrial relations or his representative;
- g) the Clerk of Parliament as Secretary; and
- h) Any other person as the Committee may be deemed appropriate to co-opt.

(2) The Committee established in subsection 1 shall be responsible for assessing for the determination by Parliament the salaries, pensions, gratuities and other conditions of service and benefits of the President, Vice President, Speaker, Deputy Speaker, Members of Parliament, Ministers, Deputy Ministers, Judges, the Chairman and Members of the Electoral Commission.

(3) Notwithstanding the generality of subsection 1, the Committee is hereby assigned the responsibility to assess for determination by Parliament, subject to subsections 1 and 2, the

salaries, gratuities, benefits and other conditions of service of the following office holders:

- (a) the President, pursuant to section 48 of the Constitution;
- (b) the Vice-President, Ministers and Deputy Ministers, pursuant to the proviso to subsection (3) of section 56 of the Constitution;
- (c) Judges, pursuant to section 138 of the Constitution; and
- (d) the Chairman and members of the Electoral Commission, pursuant to subsection (5) of section 32 of the Constitution.

(4) For the purpose of computing pension for the office holders referred to in subsection 3, the period of service for each of them to qualify for pension shall be as follows:

- (a) in the case of the President and Vice President, twelve months;
- (b) in the case of Judges, fifteen years for maximum pension; and
- (c) in the case of the other office-holders, a continuous period of five years.

(5) Every office-holder referred to in this section, except the President, the Vice-President and a Judge shall, on retiring or ceasing to hold office, in addition to any pension payable to him under this Act, be paid a gratuity equivalent to 17 percent of the

cumulative total of all his salaries during the period he served in that office.

(6) Every person who has been a Judge for a period or not less than five years may, on his retirement, be granted a pension and gratuity under this section appropriate to his case.

(7) This section shall be deemed to have come into effect on the 1st day of May, 2023.

38. (1) Any person who, before ceasing to be a Member of Parliament, has served as such Member or as the Speaker or Deputy Speaker for a qualifying period of five years or more, is entitled to a monthly pension computed on the basis of an annual pension rate determined by a resolution of Parliament and prescribed by statutory instrument.

Qualifying period of service and annual rate of pension.

(2) For the purposes of this section, a person ceases to be a Member of Parliament:

- (a) in the case of such Member as defined in subsection (1) of section 74 of the Constitution, if he vacates his seat under subsection (1) of section 77 of the Constitution and subsection 1 of section 159 of the Constitution;
- (b) in the case of the Speaker or Deputy Speaker if-
  - (i) he resigns or retires from Parliament; or

- (ii) he vacates his office under subsection (4) of section 79 of the Constitution or, as the case may be, under subsection (4) of section 80 of the Constitution (as amended)

(3) The qualifying period of service referred to in subsection (1) shall not include any period when:

- (a) in the case of the Deputy Speaker or a Member of Parliament as defined in subsection (1) of section 74 of the Constitution, the person concerned is not qualified for election as a member of Parliament under section 76 of the Constitution; and
- (b) in the case of the Speaker, he is required to vacate his office under subsection (4) of section 79 of the Constitution (as amended).

(4) Where any person who is in receipt of a pension paid under this section is re-elected to Parliament or is elected Speaker or Deputy Speaker, he may elect to receive his pension in lieu of salary as from the date of his re-election as a Member of Parliament or election as Speaker or Deputy Speaker, as the case may be.

(5) In addition to any pension paid or payable under this section, there shall be paid to any person ceasing to be a Member of Parliament a gratuity equal to 17 percent of the cumulative total of all his salaries and allowances during the period served as Member of Parliament.

(6) Where a Member of Parliament has served as such Member, or as the Speaker or Deputy Speaker for a period of less than five years, there shall be paid to him a gratuity not exceeding five times the annual amount of the pension which, if there had been no qualifying period, might have been paid to him under this section, together with gratuity that might have been paid to him if there had been no qualifying period.

(7) Where a person ceases to be a Member of Parliament by death, the gratuity which would have been paid to him if he had ceased to be such Member otherwise than by death shall be paid:

- a) to any widow, dependent child or relative of the deceased Member of Parliament; and (b) in such proportion and in such manner, as the Speaker may determine, acting on the advice of the appropriate Standing Committee of Parliament.

(8) This section shall be deemed to have come into effect on the 1st day of May, 2023.

**SCHEDULE (SECTION 34)**

**I MINISTRY OF WORKS AND PUBLIC ASSETS**  
**Registration of Consultants, Consultancies and Categories**

No	Classes	Annual Registration	
		Local (Le)	Foreign (Le)
<b>1.</b>	<b>Consultancy Service Category A - Architectural Services</b>		
A1	Architectural and Interior Design	2,500	5,000
A2	Urban Planning	2,500	5,000
A3	Landscaping and Site Development	2,500	5,000
<b>2.</b>	<b>Consultancy Service Category B - Civil Engineering Services</b>		
C1	Structural Designs	2,500	5,000
C2	Geo-tech Studies and Design	2,500	5,000
C3	Social and Environmental Studies	2,500	5,000
C4	Roads, Bridges, Buildings and Airports Studies & Design	2,500	5,000
C5	Irrigation, Hydraulics, Water supply, Sanitation, Sewage and Solid Studies and Designs	2,500	5,000
C6	Surveying; Land, Geodetic, Off-shore etc.	2,500	5,000
C7	Water Resources and Hydropower Projects Studies & Designs	2,500	5,000
C8	Laboratory Services	2,500	5,000

No	Classes	Annual Registration	
		Local (Le)	Foreign (Le)
3.	<b>Consultancy Service Category E - Electrical &amp; Electronic Engineering Services</b>		
E1	Investigation and Design of Electrical and/or Electronics biased Projects;	2,500	5,000
<i>Construction management and site supervision;</i>			
E2	Rural and Urban Electrification, Transmission, Communications Lines & Networks	2,500	5,000
E3	Fire Protection Installations and Systems;	2,500	5,000
E4	Substation	2,500	5,000
E5	Energy Efficiency Services	2,500	5,000
E6	Electrical Building Services (Electrification of buildings)	2,500	5,000
E7	Operation and Maintenance of Electrical and/or Electronics Projects	2,500	5,000
4.	<b>Consultancy Service Category M-Mechanical &amp; Auto-Mechanical Engineering Services</b>		
M1	Investigation and Design of Mechanical Engineering biased Projects	2,500	5,000
M2	Installation of Mechanical Plants and Equipment	2,500	5,000
M3	Heating, Ventilating and Air Conditioning	2,500	5,000

No	Classes	Annual Registration	
		Local (Le)	Foreign (Le)
M4	Drilling and related Mechanical Services;	2,500	5,000
M5	Installation of Lifts, Elevators & Escalators	2,500	5,000
M6	Operation and Maintenance of Mechanical & Auto-Mechanical Projects;	2,500	5,000
<b>5.</b>	<b>Consultancy Service Category P - Project Management Services</b>		
P1	Project Integration	2,500	5,000
P2	Project Scope Management	2,500	5,000
P3	Project Time Management,	2,500	5,000
P4	Project Cost Management	2,500	5,000
P5	Project Quality Management	2,500	5,000
P6	Project Human Resource Management	2,500	5,000
P7	Project Communication Management	2,500	5,000
P8	Project Procurement Management	2,500	5,000
P9	Project Risk Management including Financial & Environmental, Health and Safety issues	2,500	5,000
P10	Facility Management	2,500	5,000
<b>6.</b>	<b>Consultancy Service Category Q - Quantity Surveying Services</b>		
Q1	Construction Estimation & Property Valuation	2,500	5,000
Q2	Property Insurance, Rents and Rates	2,500	5,000

Category		Registration Fees (Le)		Project Threshold (in million Le)		Annual Turnover (in million Le)	
		Local	Foreign	Local	Foreign	Local	Foreign
<b>Road Works</b>							
AP	Asphaltic concrete roads	20,000	40,000	<2,000	3,000	1,500	2,500
A1	Auto seal, stabilization materials	10,000	20,000	≤1,250	2,000	1,500	2,500
A2	Asphaltic concrete pavement patching, Road marking etc.	5,000	10,000	≤800	1,500	1,250	1,250
A3	Gravel road works	3,000	6,000	≤800	n/a	n/a	n/a
A4	Roadside brushing & drainage clearing	1,000	n/a	≤800	n/a	n/a	n/a

### Works Category B - Building Works

Category		Registration Fees (Le)		Project Threshold (in million Le)		Annual Turnover (in million Le)	
		Local	Foreign	Local	Foreign	Local	Foreign
<b>Building Works</b>							
BP	Above 5 level buildings	12,000	24,000	Above 6 levels	Above 8 levels	1,500	2,000
B1	3-5 level buildings	6,000	12,000	4-5 levels	5-6 levels	1,000	1,500
B2	Not more than 2 level buildings	3,000	6,000	More than 3 levels	Not more than 4 levels	600	1,000
B3	Bungalows, VIP latrines & hand dug wells	1,500	3,000	500	n/a	500	n/a

### Works Category C - Civil Engineering Works

Category		Registration Fees (Le)		Project Threshold (in million Le)		Annual Turnover (in million Le)	
		Local	Foreign	Local	Foreign	Local	Foreign
<b>Civil Engineering Works</b>							
CP	Complex Eng. works i.e. above 50m major bridges, off shore const, drilling platforms, tunnels, railways lines, dams, airports	200,000	40,000	50m & above bridges	Above 8 levels	2,000	3,000
C1	Below 50m Bridges, Overhead Power Lines, Communication Mask(tower), Borehole Drilling,	10,000	20,000	40m span bridge	5-6 levels	1,000	1,500
C2	Below 20m Bridges	5,000	10,000	15m span bridge	Not more than 4 levels	600	1,000
C3	Below 10 m Bridges	3,000	6,000	50	n/a	100	n/a

### Works Category D - MEP Works

Category		Registration Fees (Le)		Project Threshold (in Thousand Le)		Annual Turnover (in million Le)	
		Local	Foreign	Local	Foreign	Local	Foreign
<b>MEP Engineering Works</b>							
DP	Power lines, solar works,	12,000	24,000	12,000	16,000 & above	24,000,000	32,000
D1	plumbing works,	6,000	12,000	6,000-12,000	6,000-12,000	12,000	24,000
D2	HVAC, Electrical	3,000	6,000	2,000-6,000	4,000-8,000	6,000	16,000
D3	and Mechanical installations, estate facility management	3,000	n/a	≤2,000	n/a	≤2,000	n/a

**Works Category E - Labour Based Works (For CBO, Youth Groups, Women Groups etc.)**

Category		Registration Fees (Le)		Project Threshold (in million Le)		Annual Turnover (in Le)	
		Local	Foreign	Local	Foreign	Local	Foreign
<b>Labour-based works for CBOs, Youth &amp; Women Groups</b>							
E	Hand dug wells, VIP latrines, clearing water ways, drainage cleaning, brushing, gravel road patching, earthworks and minor masonry works	1,000	n/a	Gravel road & road patching work	n/a	300,00	n/a

**Category: Local Councils Canoes (Devolved Functions)**

Period	Fees (Le)	Royalties
12 months (Kru Canoe)	60	Nil
12 months (STD 1-3)	500	Nil
12 month (STD 1-5)	500	Nil

**II. MINISTRY OF FISHERIES AND MARINE RE SOURCES**  
**Category A5 - Tuna Purse Seiners**

No.	Period	Fees (USD)	Royalties
1	6 months	US\$ 40,000 per vessel	Nil
2	12 months	US\$ 70,000 per vessel	Nil

**Category A6- Tuna Long Liner**

No.	Period	Fees (USD)	Royalties
1	6 months	US\$ 35,000 per vessel	Nil
2	12 months	US\$60,000 per vessel	Nil

CATEGORY A7- PURSE SEINERS FOR SMALL PELAGICS  
 CATEGORY C1- DECKED SEMI- INDUSTRIAL FISHING VESSELS  
 CATEGORY A1- SHRIMP TRAWLERS  
 A2 CEPHALOPOD TRAWLERS  
 CATEGORY A3- DEMERSALAND  
 A4 PELAGIC TRAWLER/MIDWATER TRAWLERS

**Semi-Industrial Fishing Vessel Decked**

No.	Period	Fees (USD)	Royalties (USD)
1	6 months	US\$ 10,000 per vessel	US\$ 5,000 per vessel
2	12 months	US\$ 20,000 per vessel	US\$ 7,000 per vessel

(Vessels under categories C1 are to pay an additional fee for Fisheries Protection and Statistics and Research)

**Semi - Industrial Fishing Vessels Undecked**  
**Category C2 -Std 5-10 Canoe**

Period	Fees (Le)	Royalties
12 months	1,000,000 <sup>a</sup>	Nil
12 months	1,500,000 <sup>b</sup>	Nil

- a includes snapper, capital morel mackerel canoes/boats  
 b Cuta canoes/boats

**Category-C4: Lobster Fishing Canoe**

Period	Fees (Le)	Royalties (USD)
12 months	3,000	Nil

**Category-C4: "Umbrella fish", "Shovelnose" And Shark Fishing Canoes**

Period	Fees (Le)	Royalties
12 months	3,000	Nil

**Category- C4: Foreign Canoes**

Period	Fees (USD)	Royalties
12 months	4,000	Nil

**Transshipment****Category- B4 Transshipment vessel (Carrier)<sup>a</sup>**

PERIOD	FEES(USD)	Royalties
6 months	24,375 per vessel	Nil
12 months	35,000 per vessel	Nil

<sup>a</sup> Vessels under this category are subjected to pay export fees of \$ 0.5 per 20 kg carton of fish

**Category- B5: Pertransshipment Vessel (Carrier) a**

Period	Fees (USD)	Royalties
One Transshipment	7,500 per vessel	Nil

a Vessels under this category are subjected to pay export fees of \$ 0.5 per 20 kg carton of fish

**Transshipping Fishing Vessels**

**Category-B6: Sierra Leone Fishing License**

Period	Fees (USD)	Royalties
One Transshipment	700 per vessel per transshipment	Nil

**Category-B7: Foreign Fishing Licence**

Period	Fees (USD)	Royalties
One Transshipment	2,000 per vessel per transshipment	Nil

**Category B8 - Supply Vessel Local Carriers**

PERIOD	FEES(USD)	Royalties
12 months	7,500 per vessel	Nil

**Fishery Support and Processing Licences**

**Category-B1- Processing Plant and Establishment**

Period	Fees (USD)	Royalties
6 months	25,000 <sup>a</sup>	Nil
12 months	42,250 <sup>a</sup>	Nil
12 months	15,000 <sup>b</sup>	Nil
12 months	5,000 <sup>c</sup>	Nil
12 months	1,500 <sup>d</sup>	Nil
12 months	2,000 <sup>e</sup>	Nil
12 months	1,000 <sup>f</sup>	Nil

a Fish Processing Plant with blast freezers, ice making machine, or cold room for processing fresh and frozen fish for export

- b Fish Processing Establishment with cold rooms (40 ft container size) and smoke ovens
- c Fish Processing Establishment with cold rooms (20 ft container size) and smoke ovens/ "banda"
- d Fish Processing Establishment with smoke ovens "banda"
- e Fish Processing facility processing fish bladder for export
- f Fish Processing facility salting and sun drying fish for export

#### Cold Room

Period	Fees (USD)	Royalties
6 months	1,500 <sup>a</sup>	Nil
12 months*	3,000 <sup>a</sup>	Nil
6 months**	2,000 <sup>b</sup>	Nil
12 months**	4,000 <sup>b</sup>	Nil

a Size in volume as a 20 ft container

b Size in volume as a 40 ft container

#### Category - B2: Mothership for Processing

Period	Fees (USD)	Royalties
12 months	60,000 per processing vessel	Nil

(Operators B1 and B 2 are to pay an additional fee for Fisheries Protection and Statistics and Research)

#### 1. Aquaculture

##### Category-D1: Semi Commercial Aquaculture

Period	Fees (USD)	Royalties
12 months	500 per company	Nil

## Category-D2: COMMERCIAL AQUACULTURE

Period	Fees (USD)	Royalties
12 months	1,500 per company	Nil

## 2. Recreational /Sport Fishing

Period	Category	Royalties (USD)	Royalties
12 months	Individual Sport Fishing vessel with length up to 15 m (LOA)	500	Nil
12 months	Individual Sport Fishing canoes (ie STD 5-10 and Ghana planked canoes)	100	Nil
12 months	Individual Sport Fishermen with more than 1 rod	500	Nil
12 months	Divers for fish and fishery products	500	Nil

## Recreational /Sport Fishing

Period	Unit	Amount
Import Fee	20 kg/ctn	Le5
Local Discharge	20 kg/ ctn	Le3
Export levy for Herring ( <i>Sardinella spp</i> ) for Fishing Companies with Licensed Fish Processing plants with local partnership agreement and majority shares	Per 20kg. ctn	US\$ 1.0
Export fee for croakers including Gwangwa, lady fish etc. for Fishing Companies with Fish Processing plants with local partnership agreement and majority shares	Per 20kg. ctn	US \$2
Export fee for smoked Fish by companies operating fishing vessel	Per 20kg. ctn	US \$ 2.0 (old fee was \$3)
Export fee for smoked Fish by other businesses or individuals	Per 20kg. ctn	US \$ 3.0 (old fee was US\$5)
Export Fees for crustaceans (shrimps, lobsters, crabs etc.) caught by vessels other than Shrimp Trawlers	Per 20kg. ctn	US \$ 3 (old fees was \$5.0)
Bunkering Fees Per Fishing Vessel per Bunkering,	Per vessel	\$100
Fee per ton for fishmeal exported	Per ton	\$15
Export fees for cephalopods (squids, octopus etc.) caught by vessels other than Cephalopod Trawlers	Per 20kg. ctn	US \$ 3.0 (old fees was \$5)
Export fee for Fish bladder	Per kg.	US \$ 2.0
Export fee for sea cucumber	Per kg. ctn	US \$ 3.0
Entry clearance permit for fishing vessels	Per vessel	US \$ 1,000
Export fee for smoked Fish by companies operating fishing vessel	Per 20kg. ctn	US \$ 2.0 (old fee was \$3)

**III. MINISTRY OF LABOUR AND SOCIAL SECURITY**  
**Structured Categorization Fees for Work Permit**

<b>Category</b>	<b>Roles/Description</b>	<b>Fees (USD)</b>
<b>Category A</b>	All foreigners who seek employment in the formal sector, i.e. institutions, cooperate bodies, partnerships, other employing entities, industries & self-employed (see attached previous revenue streams schedule)	1,500
<b>Category B</b>	All ECOWAS citizens seeking employment in the formal sector, i.e. institutions, cooperate bodies, partnerships, other employing entities, industries & self-employed (see attached previous revenue streams schedule)	1,000
<b>Category C</b>	Non-ECOWAS citizens who seek employment in the informal sector	1,000
<b>Category D</b>	All foreigners who enter written contract bilateral or otherwise with the GoSL to perform services with government and foreigners employed by religious or humanitarian organization/NGOs	220
<b>Category E</b>	ECOWAS citizens who seek employment in the informal sector (i.e. self-employed, petty traders, General merchandise)	500
<b>Penalty for noncompliance to obtain work permit as required under categories A to E</b>	All categories (for both employers and non-citizen employees)	5,000

**IV. IMMIGRATION DEPARTMENT**  
**Structured Categorization Fees for Residence Permit**

Category	Roles	ECOWAS (USD)	Non-ECOWAS (USD)
Category A	<b>Mining</b> (Miner, Dealer, Industrial, Agent & Administrator, Artisanal & Explorer) <b>Energy</b> (Oil, Petroleum, Gas, Solar, etc.) Petroleum/Gas Mining <b>Aviation</b> (Airlines, Travelling Agencies, Sea Transport), <b>Marine</b> (Shipping, Clearing & Forwarding, Fishing Company), <b>Casino</b> (Casino – Lotto -Betting companies, entertainment centres etc.), <b>Mobile Companies</b> (Telecommunication, Internet Providers, Mobile Money etc.) <b>EMPLOYER &amp; EMPLOYEE</b>	350	1,000
Category B	General Merchandise; (Business, Self-Owner/Employees); Banking/Finance/Insurance/Microfinance/Bureau; Hotel/Catering/Restaurant; Manufacturing; Construction Industries/Quarrying/Engineering; Garages/Automobiles/Car Dealers; Private Security Companies; Legislation; Water Drilling; Agricultural Companies <b>EMPLOYER &amp; EMPLOYEE</b>	250	700
Category C	Educational Institutions (Government and Private); Consultancy/Research; Sports; Health Services (Hospitals, Clinics, Medical Practitioners); Journalism; Wildlife Zoo; Domestic Staff; Hawker <b>EMPLOYER &amp; EMPLOYEE</b>	150	350
Category D	<b>HOUSEWIFE &amp; CHILDREN</b>	100	200
Category E	<b>NON-GOVERNMENTAL ORGANIZATIONS</b>	150	350
Penalty for noncompliance to obtain residence permit as required under categories A to E	All categories (for both employers and noncitizens, as applicable)	3,000	

## Naturalization

No.	Category	Fees
1	Sale of Naturalization Form	US\$1,000
2	Naturalization Fees	US\$6,000

**V. PHARMACY BOARD OF SIERRALEONE**  
**User Fees and Services Charges**

No.	DESCRIPTION	Rate /Fees (Le)	Rate/Fees (US\$)
<b>Application Forms Processing Fees for Premises</b>			
1	Patent	100	-
2	Cosmetic Licence	100	-
3	Drugstore Licence	100	-
4	Pharmacy Licence	100	-
5	Establishment of a Pharmaceutical Industry (Form EM)	100	-
<b>Application Forms for Products</b>			
1	Registration of Medicinal Product (Form A)	100	-
2	Registration of Medical Device (Form H)	100	-
3	Registration of Chemical Substances (Form I)	100	-
4	Re-Registration of Medicinal Product (Form J)	100	-
5	Variation/ Modification of A Medicinal Product (Form K)	100	-
6	Advertisement of a Pharmaceutical Product, Drugs, Cosmetics, Food Supplement & Medical Devices (Form L)	100	-
7	Registration of Herbal/Homeopathic Medicine (Form M)	100	-
8	Registration of Cosmetics (Form N)	100	-
9	Registration of Food Supplement (Form O)	100	-
10	Registration of Food/Dietary Supplement/Nutritional Agent OR/Sachet/Bottled Water (Form P)	100	-
<b>Guidelines</b>			
1	Operate a Pharmacy/Drugstore	100	-
2	Medicinal Product Registration	250	-
3	Registration of Herbal / Homeopathic Products	100	-
4	Registration of Cosmetic / Chemical Substances / Medical Devices	100	-
5	Registration of Food / Dietary Supplement / Nutritional Agent	100	-
6	Guidelines for the Registration of Sachet & Bottled Water	100	-
7	Advertisement of Drugs, Cosmetics, Household Supplement & Medical Devices	100	-
8	Good Manufacturing Practices Inspection	250	-
<b>Drug List</b>			
1	Class 'A' Drug List	100	-
2	Class 'C' Drug List	100	-
<b>Register</b>			
1	Prescription Register	200	-
2	Controlled Register	200	-
3	Class A & B Retail Register	200	-
4	Class A & B Wholesale Register	200	-
5	Pharmacy & Drug Acts	30	-

<b>GMP Inspection Fees</b>			
1	Good Manufacturing Practices Inspection Fees - Local *	6,000	
2	Good manufacturing Practices Inspection Fees - International *		10,00
<b>Application Fees for Products Registration</b>			
1	New Drug Specialities & New Chemical Entity		1,00
2	New Drug specialities & New Chemical Entity		1,00
3	New registration of Branded Products		60
4	New registration of Generic Products		55
5	Renewal of the registration of Branded Products		60
6	Renewal of the registration of Generic Products		55
7	Modification/Variation of Drugs/Company		60
8	Cosmetics product		20
9	Listing of Specialised Products		20
10	Quality Analysis Fee		50
<b>Clinical Trial Fees</b>			
1	Industry funded (Phase I) for therapeutics, vaccines and other biological products	-	6,500
2	Industry funded (Phase II) for therapeutics, vaccines and other biological products	-	6,500
3	Industry funded (Phase III) for therapeutics, vaccines and other biological products	-	7,000
4	Research Institution funded (therapeutics, vaccines and other biologics)	-	5,000
5	Research institution funded for medical devices and food supplements such as in-vitro diagnostics and other products (Clinical and nonclinical)	-	1,500
6	Research institution funded for validation studies for example for medical devices or other in-vitro diagnostics and food supplements (non-clinical or clinical)	-	1,000
7	Protocol amendment	-	1,000
8	Expedited protocol review	-	1,200
9	Renewal of clinical trial certificate (yearly)	-	100
<b>Locally sponsored clinical trials</b>			
10	Investigator/local phases for therapeutics and vaccines and other biologics	-	2,000
11	Medical devices and other products	-	1,500
12	Validation studies for example for medical devices such as invitro diagnostics	-	1,000
13	Protocol amendment	-	750
14	Expedited protocol review	-	900
15	Renewal of clinical trial certificate (yearly)	-	50
<b>Permit Fees</b>			
1	Clearance Permit (Lungi)	500	-
2	Clearance Permit (Quay)	500	-
3	Import Permit	1,500	-

4	Import Permit (Narcotic Drug)	500	-
5	Export Permit	500	-
<b>Other Service Fees</b>			
1	Product Withdrawal Fee	10,000	-
2	Product Advertisement	1,000	-
3	Drug Destruction	Le8 Per Kilo /Le10 Per Kilo	-
4	Fines/Penalties for offense Committed	500 Per Offence	-
5	Re-inspection Fee (Urban)	500	-
6	Re-inspection Fee (Rural)	400	-
7	Training Fee for Qualify Person for Pharmacovigilance (QPPV)	5,000	-
<b>Application fees for Opening of a New Premises</b>			
1	Pharmacy Licence Manufacturing (Pharmaceutical Products)	30,000	-
2	Pharmacy: Importation	12,000	-
3	Pharmacy: Wholesale	10,000	-
4	Pharmacy: Retail	6,000	-
5	Drugstore	5,000	-
6	Patent Retail: Urban Area	5,000	-
7	Patent Retail: Rural Area	2,500	-
8	Cosmetic: Importation	10,000	-
9	Cosmetic: Wholesale	5,000	-
10	Cosmetic: Retail Urban Area	1,000	-
11	Cosmetic: Retail Rural Area	1,000	-
12	Licence Alteration for Change of Name: Urban Area	500	-
13	Licence Alteration for Change of Name: Rural Area	250	-
14	Licence Alteration for Change of Location: Urban Area	1,000	-
15	Licence Alteration for Change of Name: Rural Area	500	-
16	Location Clearance Fee: Urban Area	500	-
17	Location Clearance Fee: Rural Area	500	-
<b>Pre-Registration Fee (Pharmacy Professional)</b>			
1	Attestation	250	-
2	Pre- Registration Exam - Pharmacist	500	-
3	Pre- Registration Exam - Pharmacy Technician	250	-
4	Pre- Registration Exam/Interview - Foreign		300
<b>Annual Licence Fees</b>			
1	Retention: Retention/Practicing Licence Fee – Pharmacist	50	-
2	Retention/Practicing Licence Fee - Pharmacy Technician	30	-
3	Manufacturing Licence	5,000	-

4	Patent Importation Licence Fee	1,500	-
5	Patent Wholesale Licence	1,000	-
6	Patent Retail Licence	500	-
7	Cosmetic Importation Licence Fee	1,500	-
8	Cosmetic Wholesale Licence	600	-
9	Cosmetic Retail Licence	300	-
10	Drugstore Licence	700	-
11	Pharmacy Importation Licence Fee	3,000	-
12	Pharmacy Wholesale Licence	2,000	-
13	Pharmacy Retail Licence	1,000	-
14	Suitability (Urban)	500	-
15	Suitability (Rural)	300	-
16	Newsletter	300	-
17	Poster	300	-
18	Continuous Professional Education	300	-

**VI. JUDICIARY DEPARTMENT**  
**Liquor License Payment**

No.	Description	Rate per Annum (NLe)
1	Wine and Beer on and off	1,000
2	Wine and Beer off	1,000
3	Wine and Beer retail	1,500
4	Saloon bar	1,500
5	Hotel	5,000
6	Occasional	200
7	Wholesale	2,000
8	Intoxicating Liquor	1,000

## I. ADMINISTRATOR AND REGISTRAR GENERAL

### Patent

Services Offered	Fees (NLe)
Application fee	5,000
Request for substantive examination	10,000
Prior art search	7,500
Publication or republication	10,000
Surcharge for each additional page from 31 to 100 pages	100
Surcharge for additional pages from 101 and each subsequent page thereafter.	100
Surcharge for each additional claim from 11 to 50 claims	1,500
Surcharge for additional claims from 51 and each subsequent claim thereafter	2,000
Request for early grant and publication	15,000
Grant	7,500
<b>Annual maintenance fee</b>	
1 <sup>st</sup> anniversary	500
2 <sup>nd</sup> anniversary	700
3 <sup>rd</sup> anniversary	900
4 <sup>th</sup> anniversary	1,110
5 <sup>th</sup> anniversary	1,130
6 <sup>th</sup> anniversary	1,150
7 <sup>th</sup> anniversary	1,170
8 <sup>th</sup> anniversary	1,190
9 <sup>th</sup> anniversary	2,210
10 <sup>th</sup> anniversary	2,230
11 <sup>th</sup> anniversary	2,250
12 <sup>th</sup> anniversary	2,270
13 <sup>th</sup> anniversary	2,290
14 <sup>th</sup> anniversary	2,310
15 <sup>th</sup> anniversary	2,330
16 <sup>th</sup> anniversary	2,380
17 <sup>th</sup> anniversary	2,430
18 <sup>th</sup> anniversary	2,480
19 <sup>th</sup> anniversary	2,530
Surcharge for late payment of renewal	20% of the fee to be paid
Surcharge for late payment of any outstanding amount	20% of the fee to be paid

<b>Request for alteration of name or address or for correction of error(s)</b>	
First request	1,000
Second request and subsequently thereafter	2,000
<b>Request for copies of extracts from Register from files</b>	
Electronic copy	1,000
Additional fee for hard copy per page	500
Certified copy of patent application or granted patent (electronic format)	2,000
Certified copy of patent application or granted patent up to 30 pages (hard copy)	5,000
From page 31 and any subsequent page thereafter per page	1,000
Request for priority document of patent application	5,000
Registration of assignments, licenses and other rights	2,500
<b>Request for an extension of the time limit</b>	
1st Request for the extension	2,500
2nd Request for the extension of the same case	3,000
3rd Request for the extension of the same case	4,000
Further requests for extensions of the same case/per request	5,000
Search request (status, validity)	2,500
Change of representative per application	1,000
Request for replacement of lost or destroyed certificate	3,000
Request for restoration of rights	10,000
Request for post-grant amendment	10,000
Voluntary amendment of claims, descriptions and drawings	2,000
Request for expedited or delayed examination	10,000
Request for early publication of the application	5,000
Late sequence listings furnishing	1,000
Request for a sample of the biological material	7,500
Re-examination after decision to grant	15,000
Request for notification in non-electronic format per page	1,000
Technical opinion	15,000
Certificate of Grant (hard copy)	2,000

### Copyright Schedule of Fees

Services Offered	Fees (NLe)
Application for registration of copyright or related rights	1,000
Application for registration of assignment, transfer or license	500
Application for Certified Copies	200
Amendment or correction of an application	200
Publication	500 for the 1 <sup>st</sup> 50 pages
	40 for any additional page

### Trademarks

No.	Services Offered	Fees (NLe)
1	Application for registration of trademark	300
2	Application of SERIES of trademarks for ONE class	1,200
3	Application for collective trademark of goods or services included in ONE class	600
5	Registration of trademark	600
6	Registration for collective trademark in ONE class	600
7	An addition to the specification of the goods in each class in the registered	100
8	Application to dissolve the collective mark	500
9	Application for registration of registered user	500
10	Application by registered proprietor and registered user of mark to vary entry of registered user	500
11	Inspection of the register	150
12	Cancellation of entry of registered user thereof	200
13	Request for classification of a trademark in accordance with the latest edition of the Nice Classification	100
14	Application to remove mark from register for non-use or to rectify a registry	300
15	Application by registered proprietor to strike out goods or services from those for which mark is registered	200
16	Renewal of registration of collective mark	600
17	Expiration of registration surcharge late fees for renewal	1,000
18	Request for replacement of lost or destroyed or destroyed certificate	500
19	Fees for each publication within stipulated time	500
20	Request for early publication of an accepted application	1,000

### Nuclear Safety and Radiation Protection Authority (NSRPA)

Revenue Sources		Proposed Rate
<b>1. Fees and Charges for Activities relating to Prospecting, Exploration, Mining and Processing of Radioactive Ores and Oil Exploration. (NLe)</b>		
i	Application Fee for siting and construction of a new small-scale mining site and/or processing facility	NLe 88,000 per site for small scale mining companies
ii	Application Fee for siting and construction of a new large-scale mining site and or processing facility	NLe 264,000 per site for large mining companies
iii	Oil exploration (Per well-logging) per annum	NLe 440,000 per well logging
iv	Vehicular License for the transport of radioactive or mineral ores	No propose rate
v	License for Oil processing and production per annum	NLe 4,400,000 per annum
<b>2. Fees and Charges for Radiation Clearance Certificate and Inspection of Mineral Ores, Tailings and Scrap Metals</b>		
i	Radiation clearance certificate for the export of Natural Occurring Radioactive Materials (NORMs)	NLe 22,000 per consignment
ii	Radiation clearance certificate for export of geological samples	NLe 22,000 per sample
iii	iii. Radiation clearance inspection for export of bulk of rutile (standard and industrial grade)	NLe 0.09 per metric ton
iv	iv. Radiation clearance inspection for export of bulk of Bauxite	NLe 0.07 per metric ton
v	Radiation clearance inspection for export of zircon and rutile per container	NLe 5,500 per 20 foot container
vi	Radiation clearance inspection for export of Tantalite (Coltan/ Black sand)	NLe 66,000 per 20 foot container
vii	Radiation clearance inspection for export of Iron ore (Above 30 metric tons)	NLe 0.08 per metric ton
viii	Radiation clearance inspection for export of clear rock.	NLe 2,200 per metric ton
ix	Inspection of decommissioning and closure of mine or ore processing facility (small scale)	NLe 66,000
x	Inspection of decommissioning and closure of mine or ore processing facility (large scale)	NLe 154,000
<b>3. Annual License Fees for Mobile Masts/ Base Station Monitoring (Nonionizing)</b>		
i	Base station monitoring: Non- ionizing radiation	NLe 5,500 per base station