

ACTS

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dated 30th December, 1989

SIGNED this 29th day of December, 1989.

J.S. MOMOH
President.

LS

No. 6



Sierra Leone

1989

The Restaurant Food Tax Act, 1989

Short title.

Being an Act to impose taxation on food consumed or supplied in restaurants; and for connected purposes.

[1st July, 1987] Date of commencement

BE IT ENACTED by the President and Members of Parliament in this present Parliament assembled as follows:—

1. This Act shall be deemed to have come into force on the 1st day of July, 1987. Commencement.

Interpretation.

2. In this Act unless the context otherwise requires—

“Commissioner” means the Commissioner of Income Tax;
 “food” includes drinks when food is eaten or served with drinks;

“Minister” means the Minister for the time being charged with responsibility for matters relating to finance;

“proprietor” includes manager or any person who for the time being exercises control over the restaurant;

“records” include bills and receipts;

“restaurant” includes any premises, whether in an hotel or not, where food is supplied for sale; but does not include a workers’ or staff canteen or a way-side cookery shop;

Imposition of ten percent tax on food.

3. There shall be charged, levied and paid on any food consumed or supplied in any restaurant a tax equal to ten per centum of the amount charged by the restaurant for that food.

Collection of the tax.

4. (1) The proprietor of the restaurant shall be responsible for the collection of the tax imposed by section 3 and shall pay to the Commissioner of Income Tax each month or within fifteen days after the end of each month, all the tax collected for the month in respect of every restaurant of which he is the proprietor.

(2) The Commissioner may recover the tax from the proprietor as a civil debt owed to the Government of Sierra Leone by the proprietor.

Commissioner may inspect books and records.

5. The Commissioner or any person authorised by him in writing may enter any restaurant whilst open for the purpose of inspecting or checking the records or books kept by the proprietor in pursuance of the provisions of this Act.

Offences.

6. Any proprietor who wilfully prevents the Commissioner or any person authorised by him from exercising the powers conferred by section 5, shall be guilty of an offence and liable on summary conviction to a fine not exceeding two thousand leones or to a term of imprisonment not exceeding one year or to both such fine and imprisonment.

Exemption.

7. The Minister may by Order exempt any person from the payment of the tax imposed by this Act.

Penalty for offences.

8. Subject to the provisions of section 6, any person who contravenes any of the provisions of this Act shall be guilty of an offence and liable on summary conviction to a fine not exceeding ten thousand leones or to a term of imprisonment not exceeding five years or to both such fine and imprisonment, and in the case of a

continuing offence, to a further fine not exceeding one thousand
lesons for each day on which the offence continues.

9. The Minister may make rules for securing the payment of Power of
the tax imposed and for ensuring full compliance with the provisions Minister
of this Act, to make
rules.

Passed in Parliament this *12th* day of *December*, in the year of our *Lord*
one thousand nine hundered and eighty-nine

C. B. FOFANA
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 correctly printed
copy of the said Bill.

C. B. FOFANA
Clerk of Parliament.