

DECREE

Supplement to the Sierra Leone Gazette Vol. CXXVI, No. 16

dated 13th April, 1995.

**N.P.R.C. Decree
No. 5**



Sierra Leone

1995

The Sales Tax Decree, 1995

Short title.

Being a Decree to provide for the levying of sales tax on certain goods and for other related purposes.

[29th June, 1990] Date of Commencement.

PURSUANT to paragraph 3 of the Proclamation entitled "The Administration of Sierra Leone (National Provisional Ruling Council) Proclamation, 1992", the National Provisional Ruling Council makes and issues the following Decree —

1. Unless otherwise provided, this Decree shall be deemed to have come into force on the 29th day of June, 1990. Commencement.

Interpretation.

2.

In this Decree unless the context otherwise requires —

Cap. 271
Act No.16
of 1978.

“Customs Laws” mean the Customs Act, the Customs
Tariff Act, 1978 and any amendment, order,
proclamation, regulation or other instrument issued
under them;

Act No. 6
of 1982.

“Excise Laws” mean the Excise Act, 1982 and any
amendment, order, proclamation, regulation or other
instrument made or issued under it;

“Secretary of State” means the Secretary of State charged
with responsibility for matters relating to finance.

Administration
of this
Decree.

3.

The Comptroller of Customs and Excise is for the time
being charged with responsibility for the administration of this Decree.

Levying of
sales tax, etc.

4. (1)

Subject to the provisions of section 5, a tax to be known
as sales tax shall be levied on —

- (a) all goods subject to customs duty under Customs
Laws;
- (b) all goods subject to excise duty under Excise Laws;
and
- (c) all goods listed in the First Schedule.

(2) The rate of sales tax shall be twenty percent of the taxable
value of goods referred to in subsection (1).

(3) Notwithstanding the provisions of subsection (2), the rate of
sales tax shall be ten percent on the taxable value of goods for the period
commencing 29th June, 1990 and ending on 26th June, 1992.

Goods exempt
from sales tax.

5.

The goods listed in the Second Schedule shall not be subject
to sales tax under this Decree.

*repealed and
replaced by section
1 x 2 B
Act no 7, 2006*

(b) that where goods liable to sales tax to be valued are manufactured in accordance with any patented or registered design or under any trade mark the normal price covers the right to use the patent design or trade mark.

(3) A sale in the open market between a manufacturer and a buyer independent of each other presupposes that—

(a) the price is the sole consideration;

(b) the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the manufacturer or any person associated in business with him and the buyer and any other person associated in business with him, other than the relationship created by the sale of the goods in question;

(c) no part of the proceeds of the subsequent resale, use or disposal of the goods will accrue either directly or indirectly to the manufacturer or any person associated in business with him.

(4) For the purposes of this section two or more persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property, or a third person has an interest in the business or property of both of them.

Time of pay-
ment.

8. (1) Subject to subsection (2), sales tax shall become due and payable on goods when duty under Customs Laws or Excise Laws is due and payable on those goods.

(2) For the purposes of payment of sales tax, where goods are neither subject to duty under Customs Laws nor Excise Laws, such goods shall be deemed to be subject to excise duty and the provisions of section 10 of the Excise Act, 1982 (relating to time of payment) shall apply.

Act No. 6 of
1982.

Tariff
Item No.

- 35.06 Prepared glues not elsewhere specified or included; products suitable for use as glues put up or sold by retail as glues in packages not exceeding a net weight of 1 kg.
- 36.06 Matches (excluding bengal matches).
- 38.11 Disinfectant, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers).
- 39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones).
- O. Polyurethanes in other form, including waste and scrap.
1. Foam sheet.
 2. Other.
- 39.07 Articles of materials of the kinds described in Headings No. 39.01 to 39.06.
- A. Polythene bags.
 - B. Plastic containers.
 - C. Plastic tableware.
 - D. Other.
- 48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding.
- C. Handkerchiefs, cleansing tissues, towels, table napkins, table cloths, bed sheets and other paper linen; paper under garments.
 1. Towels, table napkins and cleansing tissues.
- 73.21 Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge sections, lock gates, towers, lattice masts,

Tariff Item No.	Description
84.05	Steam and other vapour power units, not incorporating boilers.
84.07	Hydraulic engines and motors (including water wheels and water turbines).
84.08	Other engines and motors.
84.09	Mechanically propelled road rollers.
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds.
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free piston generators for gas turbines); fans, blowers and the like.
84.12	Air conditioning machines, self-contained, comprising a motor driven fan and elements for changing the temperature and humidity of air.
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.
84.14	Industrial and laboratory furnaces and ovens, non-electric.
84.15	Refrigerators and refrigerating equipment (electrical and other).
	C. Other refrigerators and refrigeration equipment.
	1. Air conditioners not self-contained.
	2. Refrigerators and refrigerating equipment for industrial and commercial use in which the refrigerated compartments have a capacity of 15 cubic feet or more.
	3. Other.
	D. Parts.

Tariff Item No.	Description
	or leguminous vegetables and egg-grading and other grading machines for agricultural products (other than those of a kind used in the bread grain milling industry falling within Heading No. 84.29).
84.26	Dairy machinery (including milking machines).
84.27	Presses, crushers and other machinery, of a kind used in wine making, cider making, fruit juice preparation or the like.
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.
84.30	Machinery, not falling within any other Heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing.
84.31	Machinery for making or finishing cellulosic pulp paper or paperboard.
84.32	Book-binding machinery, including book-sewing machines.
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.
84.34	Machinery, apparatus and accessories for type founding or type setting; machinery, other than the machine tools of Heading No. 84.45, 84.46 or 84.47 for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).

Tariff Item No.	Description
84.35	Other printing machinery; machines for uses ancillary to printing.
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines, textile doubling, throwing and reeling (including weft winding) machines.
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines.
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present Heading or with machines falling within Headings Nos 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles).
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felthat making machines and hat making blocks.
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings, for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefore.
	C. Dry-cleaning machines.
	D. Drying machines, industrial.
	E. Drying machines, other than industrial.
	F. Other machinery and machines.
	G. Parts.

Tariff Item No.	Description
84.57	Glass working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.
84.59	Machines and mechanical appliances, having individual functions, not falling within any other Heading of this Chapter.
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral material (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09. A. Miners' safety lamps.
85.13	Electrical line, telephonic and telegraphic apparatus (including such apparatus for carrier current line systems).
85.15	Radio-telegraphic and radio-telephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus. 1. Radio navigational aid apparatus, radar apparatus and radio remote control apparatus.
86.01	Steam rail locomotives and tenders.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity.

Tariff Item No.	Description
86.03	Other rail locomotives.
86.04	Mechanically propelled tramway and railway coaches, vans and trucks and mechanically propelled track inspection trolleys.
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.
86.06	Railway and tramway rolling stock, (for example, workshops, cranes and other service vehicles).
86.07	Railway and tramway goods vans, goods wagons and trucks.
86.08	Containers specially designed and equipped for carriage by one or more mode of transport.
86.09	Parts of railway and tramway locomotives and rolling stock.
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment.
87.06	Parts and accessories of the motor vehicles falling within Headings Nos. 87.01 to 87.03.
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not).
87.12	Parts and accessories of articles falling within Heading Nos. 87.09, 87.10 or 87.11.
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof.
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof.

Tariff Item No	Description
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within Heading No. 90.14.
90.25	Instruments or apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters, calorimeters); microtomes.
	B. Other.
90.26	Gas, liquid and electricity supply or production meters, calibrating meters thereof.
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within Heading No. 90.14).
90.28	Electrical measuring, checking, analyzing or automatically controlling instruments and apparatus.
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading Nos. 90.23, 90.24, 90.26, 90.27, 90.28.

WARRANT OF DISTRESS

To

I.....
 Comptroller of Customs and Excise, by virtue of the powers vested in me by section
 10 (2) of the Sales Tax Decree, 1995 hereby authorize you to collect and recover the
 sum of being the amount or/outstanding balance
 of, sales tax due from Importer/
 Manufacturer, having his/her/its place of business/registered office/factory at
 and for such recovery I
 further authorize you, with the aid (if necessary) of your assistants and calling to your
 assistance any member of the Police Force which assistance they are hereby required
 to give, forthwith levy by distress the sum of
 together with the costs and charges of and incident to the taking and keeping of such
 distress on the goods, chattels, machinery, plant, vehicles and other distrainable things
 of the said Importer/Manufacturer wherever the same may be found.

And for the purpose of levying such distress you are authorized if necessary with such assistance as aforesaid to break open any building or place in the daytime.

Given under my hand at this
 day of 19.....

.....
 Comptroller of Customs and Excise.

MADE and ISSUED this 23rd day of March, 1995.

CAPTAIN VALENTINE E. M. STRASSER,
 Chairman,
 National Provisional Ruling Council.