

ACT

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THE BUSINESS REGISTRATION ACT, 1983

(No. 13 of 1983)

ARRANGEMENT OF SECTIONS

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SIGNED this 15th day of December, 1983.

SIAKA STEVENS,
President.

LS

No. 13



1983

Sierra Leone

The Business Registration Act, 1983

Short title.

Being an Act to re-enact with amendments the Business Registration Act, 1972 (Act No. 17 of 1972)

[22nd December, 1983] Date of commencement.

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

Interpretation.

1. In this Act unless a contrary intention appears—

“agent” includes a general commission agent, a commercial traveller, a manufacturer’s representative whether or not engaged in or carrying on a trade, business, profession or vocation in Sierra Leone in the normal way so long as in addition thereto that person owns an exclusive right or otherwise is a sole distributor of specified products manufactured outside Sierra Leone under an agreement with a manufacturer or another person whether or not for gain or profit by way of commission or otherwise;

“business” means any trade, profession, including private professional practice or vocation carried on or exercised in Sierra Leone for any period of time, whether or not carried on or exercised through a permanent establishment or an agent or otherwise;

“Commissioner” has the same meaning as assigned to it under the Income Tax Act (Cap. 273);

“manufacturer’s representative” includes a roving agent a general commission agent, a commercial traveller or such other agent whether or not having or not operating from a registered, established or known office or place of business in Sierra Leone;

“Minister” means the Minister responsible for Finance;

“permanent establishment” has the same meaning as assigned to it under the Income Tax Act (Cap. 273);

“prescribed” means prescribed by rules made under section 15 of this Act;

“proprietor” means any person who manages or owns a business and includes a person in private professional practice; and

“Registrar” means the Administrator and Registrar-General and includes any Deputy Administrator and Registrar-General and also, any other public officer duly authorised in writing in that behalf by the Administrator and Registrar-General.

2. Subject to the provisions of this Act, no person shall carry on any business unless the business has been validly registered and licensed in accordance with the provisions of this Act.

Obligation to register and license business.

3. (1) The proprietor of every business required to be registered or licensed under this Act, shall make an application for that purpose in the prescribed form to the Registrar.

Application for registration and licensing.

(2) The application shall be accompanied by a statement in writing issued by the Commissioner of Income Tax certifying that the proprietor has discharged all his legal obligations under the Income Tax Act (Cap. 273)

(3) Without prejudice to the general effect of subsection (1) of this section, the prescribed form shall contain the following particulars—

- (a) the name, address and nationality of the proprietor;
- (b) the name, address and nationality (if any) of the business where different from those of the proprietor;
- (c) particulars of branches of the business in Sierra Leone;
- (d) the nature of the business;
- (e) the date of commencement of the business if the business is already in existence;
- (f) if the business is already registered, or in the case of an application for a licence, the date of registration of the business;
- (g) the capital employed in the business;
- (h) the turnover of the business;
- (i) if the business is in the nature of a partnership or a company, the name, address and nationality of each partner or shareholder and the contribution of each partner or shareholder as the case may be, to the capital of the business; and
- (j) such other particulars as may be prescribed.

(4) A copy of every application made under this section shall be forwarded to the Commissioner of Income Tax by the proprietor.

4. (1) Subject to the provisions of this section, where the Registrar is satisfied—

- (a) that the particulars contained in the application are correct and sufficient,
- (b) that the provisions of this Act have been fully complied with, and
- (c) that the business is registrable and licensable under the provisions of this Act,

Registration and licensing of business.

he shall, upon payment to him of the prescribed fee, register or, as the case may be, license the business and make entries thereof in a register kept by him for that purpose.

(2) In every case where the application for the registration and licensing of a business or for the renewal of its licence is accompanied by a valid written statement issued by the Commissioner of Income Tax as required by section 3 of this Act, the Registrar shall, upon payment to him of the prescribed fee, register and licence the business or as the case may be, renew its licence.

(3) Where in the opinion of the Registrar the business is not registrable and licensable under the provisions of this Act, the Registrar shall not refuse or reject the application for registration and licensing of a business or, as the case may be, for the renewal of its licence except after consultation with the Commissioner of Income Tax and, where necessary, with the concurrence of the Minister.

(4) For the purpose of satisfying himself in accordance with subsection (1) of this section, the Registrar may call upon any proprietor, partner, shareholder or former partner or shareholder to supply him with such further information as he may think fit and may require the books and accounts of the business to be produced or inspection.

(5) Subject to the provisions of subsections (2) and (3) of this section, where the Registrar refuses to register a business or to grant a licence to it for any reason whatsoever, any proprietor affected by the refusal shall have a right of appeal to the High Court against the decision of the Registrar:

Provided that written notice of appeal shall be given by the appellant to the Registrar at least twenty-eight days prior to the hearing of the appeal.

(6) Upon any such appeal, the High Court may make such order as it thinks fit confirming, rescinding or varying the decision of the Registrar and upon such terms and conditions as it thinks fit.

Certificate of
registration
and the
licence.

5. (1) Upon the registration or the licensing of any business under section 4 of this Act, the Registrar shall, forthwith, deliver to the proprietor of the business, a certificate of registration or, as the case may be, a licence of that business.

(2) The certificate of registration or the licence shall be prepared in triplicate the original copy of which shall be forwarded to the proprietor, the duplicate copy to the Commissioner of Income Tax and the triplicate copy shall be retained by the Registrar.

(3) The certificate of registration or the licence or a certified copy thereof shall be kept exhibited in a conspicuous position at a principal place in which the business is carried on and, if not so exhibited, the proprietor of the business, and, if there is more than

one proprietor, each of them shall be guilty of an offence and shall, upon summary conviction, be liable to a fine not exceeding two hundred leones.

6. (1) Every licence issued under this Act shall be renewed annually, not later than the 31st day of January of every year and shall become invalid unless so renewed. Annual renewal of registration.

(2) For the purpose of obtaining a renewal of a licence, the proprietor shall submit an application to the Registrar in the prescribed form, not later than the 7th day of January in each year.

(3) The provisions of sections 3 and 4 of this Act shall apply to an application for renewal under this section.

7. Upon receipt of an application for renewal of a licence under section 6 of this Act, the Registrar, if satisfied— Renewal of licences.

(a) that the particulars contained in the application are correct and sufficient, and

(b) that the provisions of sections 3 and 4 of this Act have been complied with,

shall, upon payment to him of the prescribed fee, issue a licence in the prescribed form which shall be valid for a period commencing on the 1st day of January and ending on the 31st day of December and he shall make a record of the renewal in the register.

8. Where any change has been made or has occurred in any of the particulars contained in any application made under this Act, the proprietor shall, except where he has been exempted from so doing by any rule made under section 15 of this Act, within fourteen days after the day on which the change was made or occurred, deliver to the Registrar and to the Commissioner of Income Tax a written statement of the particulars of the change. Change of particulars in application to be notified.

9. The Accountant-General or any other public officer designated by him, may collect and receive the prescribed fees on behalf of the Registrar in respect of any registration, or licence or renewal thereof under this Act. Accountant-General authorised to collect fees.

10. Where the Registrar refuses for just cause to register and license any business under the provisions of section 4 of this Act, or to renew any licence in accordance with the provisions of section 7 of this Act, he may retain any fees paid in respect of any application for the registration and licensing or renewal as a set-off against any income tax that may be owed by the applicant under the provisions of the Income Tax Act (Cap. 273). Power of Registrar to set-off fees against income tax on refusal to register or to renew licence.

he shall, upon payment to him of the prescribed fee, register or, as the case may be, license the business and make entries thereof in a register kept by him for that purpose.

(2) In every case where the application for the registration and licensing of a business or for the renewal of its licence is accompanied by a valid written statement issued by the Commissioner of Income Tax as required by section 3 of this Act, the Registrar shall, upon payment to him of the prescribed fee, register and licence the business or as the case may be, renew its licence.

(3) Where in the opinion of the Registrar the business is not registrable and licensable under the provisions of this Act, the Registrar shall not refuse or reject the application for registration and licensing of a business or, as the case may be, for the renewal of its licence except after consultation with the Commissioner of Income Tax and, where necessary, with the concurrence of the Minister.

(4) For the purpose of satisfying himself in accordance with subsection (1) of this section, the Registrar may call upon any proprietor, partner, shareholder or former partner or shareholder to supply him with such further information as he may think fit and may require the books and accounts of the business to be produced or inspected.

(5) Subject to the provisions of subsections (2) and (3) of this section, where the Registrar refuses to register a business or to grant a licence to it for any reason whatsoever, any proprietor affected by the refusal shall have a right of appeal to the High Court against the decision of the Registrar:

Provided that written notice of appeal shall be given by the appellant to the Registrar at least twenty-eight days prior to the hearing of the appeal.

(6) Upon any such appeal, the High Court may make such order as it thinks fit confirming, rescinding or varying the decision of the Registrar and upon such terms and conditions as it thinks fit.

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(2) The certificate of registration or the licence shall be prepared in triplicate the original copy of which shall be forwarded to the proprietor, the duplicate copy to the Commissioner of Income Tax and the triplicate copy shall be retained by the Registrar.

(3) The certificate of registration or the licence or a certified copy thereof shall be kept exhibited in a conspicuous position at a principal place in which the business is carried on and, if not so exhibited, the proprietor of the business, and, if there is more than

one proprietor, each of them shall be guilty of an offence and shall, upon summary conviction, be liable to a fine not exceeding two hundred leones.

6. (1) Every licence issued under this Act shall be renewed annually, not later than the 31st day of January of every year and shall become invalid unless so renewed. Annual-renewal of registration.

(2) For the purpose of obtaining a renewal of a licence, the proprietor shall submit an application to the Registrar in the prescribed form, not later than the 7th day of January in each year.

(3) The provisions of sections 3 and 4 of this Act shall apply to an application for renewal under this section.

7. Upon receipt of an application for renewal of a licence under section 6 of this Act, the Registrar, if satisfied— Renewal of licences.

(a) that the particulars contained in the application are correct and sufficient, and

(b) that the provisions of sections 3 and 4 of this Act have been complied with,

shall, upon payment to him of the prescribed fee, issue a licence in the prescribed form which shall be valid for a period commencing on the 1st day of January and ending on the 31st day of December and he shall make a record of the renewal in the register.

8. Where any change has been made or has occurred in any of the particulars contained in any application made under this Act, the proprietor shall, except where he has been exempted from so doing by any rule made under section 15 of this Act, within fourteen days after the day on which the change was made or occurred, deliver to the Registrar and to the Commissioner of Income Tax a written statement of the particulars of the change. Change of particulars in application to be notified.

9. The Accountant-General or any other public officer designated by him, may collect and receive the prescribed fees on behalf of the Registrar in respect of any registration, or licence or renewal thereof under this Act. Accountant-General authorised to collect fees.

10. Where the Registrar refuses for just cause to register and license any business under the provisions of section 4 of this Act, or to renew any licence in accordance with the provisions of section 7 of this Act, he may retain any fees paid in respect of any application for the registration and licensing or renewal as a set-off against any income tax that may be owed by the applicant under the provisions of the Income Tax Act (Cap. 273). Power of Registrar to set-off fees against income tax on refusal to register or to renew licence.

Power of Registrar to cancel registration.

11. (1) The Registrar may, for good cause, cancel any registration or licence effected or granted under this Act and strike the name of any business off the Register.

(2) Where the Registrar cancels the registration of a business or its licence after the date of registration, grant or renewal as the case may be, the monies paid as fees under section 4 or 7 of this Act, shall, in no circumstances be refundable to the proprietor.

Exemptions.

12. Notwithstanding any thing in this Act, the following businesses shall not be required to be registered or licensed under this Act—

- (a) any business which is registrable and licensable under the provisions of any other enactment where that enactment provides for the registration and licensing of the business as well as for the renewal annually of the licence of that business upon the payment of prescribed fees in respect of the registration and licensing and for the renewal of the licence;
- (b) any business carried on by a person who is exempted from income tax in respect of that business or whose income accrues or is derived from a business exempted from tax under the provisions of the Income Tax Act (Cap. 273) or any Order made thereunder;
- (c) any business, class or description of business exempted by the Minister by Order published in the *Gazette*.

Powers of Registrar and Commissioner of Income Tax to enter and inspect business premises.

13. Every proprietor of a business required to be registered or licensed under this Act, shall permit the Registrar or the Commissioner of Income Tax or any person deputed in writing for that purpose by either of them, to enter and inspect any premises on which the business is carried on or controlled or where the certificate of registration or the licence is exhibited and to carry out such investigations as may be deemed necessary for carrying into effect any of the provisions of the Act.

Penalty.

14. Any person who contravenes any of the provisions of this Act for which no penalty has been provided shall be guilty of an offence and shall, on summary conviction, be liable to a fine not exceeding two thousand leones or to imprisonment for a term not exceeding five years or to both.

Rules.

15. (1) The Minister may make rules—

- (a) prescribing the form and manner in which applications under this Act are to be made;

- (b) prescribing the fees to be paid under this Act;
- (c) specifying conditions to be satisfied by proprietors before registration or licensing of their business;
- (d) exempting the proprietor from the delivery of any particulars required to be delivered under section 8 of this Act;
- (e) generally for carrying into effect the purposes of this Act.

(2) Rules made under this section may prescribe in respect of any contravention of such rules, any penalty not exceeding a fine of one thousand leones or a term of imprisonment for one year or both; and may also prescribe in relation to a continuing offence, an additional penalty of any fine not exceeding twenty leones for each day on which the offence continues.

16. (1) Where an offence is committed under this Act or under any rule made thereunder by a body of persons, then—

Offences by bodies of persons.

- (a) in the case of a body corporate, any person who, at the time of the act constituting the offence was a director or officer of that body, shall be deemed also to be guilty of the offence; and
- (b) in the case of a firm, every person who at the time of the commission of the offence constituting the offence was a partner or officer of that body, shall be deemed to be guilty of that offence.

(2) No person shall be deemed to be guilty of an offence by virtue of this section if he proves that the act in respect of which he is charged was committed by some other person without his knowledge or connivance and that he exercised all due diligence to prevent the commission of the offence having regard to all the circumstances.

17. (1) The following enactments are hereby repealed—

Repeal and savings.

- (a) the Business Registration Act, 1972 (Act No. 17 of 1972).
- (b) the Business Registration (Amendment) Act, 1973 (Act No. 18 of 1973), and
- (c) the Business Registration (Amendment) Act, 1976 (Act No. 28 of 1976).

(2) Notwithstanding the repeals affected by subsection (1) of this section, and without prejudice to the provisions of sections 18 and 19 of the Interpretation Act, 1971 (Act No. 8 of 1971),—

- (a) any rule or Order made under the Business Registration Act 1972 and in force immediately before the commencement of this Act, shall continue in force as if made under the corresponding provision of this Act, and
- (b) any registration, licence or renewal of licence effected or granted, or anything done under the said Act and in force immediately before the commencement of this Act shall be deemed to have been effected or granted or done under the corresponding provision of this Act.

Passed in Parliament this 20th day of *October*, in the year of our Lord one thousand nine hundred and eighty-three.

C. B. FOFANA,
Acting 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,
Acting Clerk of Parliament