

DECREE

Supplement to the Sierra Leone Gazette Extraordinary Vol. CXXVI, No. 6

dated 3rd February, 1995.

*Amended by act no 308 2004
(Section 1)*

N.P.R.C. Decree
No. 2



Sierra Leone

1995

The External Telecommunications Tax Decree, 1995 Short title.

Being a Decree to levy tax on messages sent out of Sierra Leone through telecommunications.

[3rd February, 1995] 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. In this Decree unless the context otherwise requires — Interpretation.

"Commissioner" means the Commissioner charged with the administration of the Income Tax Act; Cap. 273.

Repeal and replaced
by Act No 3 of 2004

"Company" means ~~the Sierra Leone External Telecommunications Company Limited;~~

"message" means communication from Sierra Leone to a place outside it by means of telephone, telegraph, telex or facsimile.

Tax to be levied on messages.

2. There shall be levied on every message a tax of ten percent of the amount charged by the Company for that message and the tax shall be collected by the Company.

Company to pay monies to Commissioner.

3. (1) The Company shall pay all monies due as tax under section 2 of this Decree to the Commissioner not later than the last day of the third month of the collection of the tax.

(2) Subject to subsection (3) the Commissioner shall, where the amount collected by the Company at the end of the period specified in subsection (1) is less than the amount paid by it to the Commissioner, he shall refund the difference to the Company.

(3) The Commissioner shall refund the difference where he is satisfied that the Company has taken all necessary measures to collect the money.

Commissioner to inspect books of Company.

4. (1) The Commissioner may, for the purpose of ascertaining the amount of money due or collected by the Company as tax under this Decree, inspect the relevant books of the Company.

(2) The Company shall, where the Commissioner for the purpose of inspecting the books requires any information, provide such information to him.

Penalty for non-payment of tax collected.

5. (1) The Commissioner shall, where the Company fails to pay any tax collected within the period specified in section 3 of this Decree levy on the Company a penalty of five percent of the tax to be paid for every day that the tax remains unpaid.

(2) The Commissioner shall not levy any penalty if the Company proves to his satisfaction that its failure to pay is as a result of the non-payment of the tax by the person who sent the message.

Commissioner to serve demand note.

6. (1) The Commissioner may serve or cause to be served on the Company either personally or by registered post, a demand note in respect of the tax and penalty and the full amount of the tax and penalty shall be paid by the Company within fifteen days from the date of the service of the demand note.

(2) The Commissioner may for good cause shown by the Company remit the whole or part of the penalty imposed under subsection (1) of section 5 of this Decree.

7. (1) Where at the expiry of the period specified in subsection (1) of section 6 of this Decree the Company has not paid the tax and the penalty, the Commissioner may institute an action in a court to recover the tax and penalty. Commissioner to sue for tax.

(2) The costs of any action instituted under subsection (1) shall be charged against the Company as a debt due to the Government.

(3) In any suit, production of a certificate signed by the Commissioner giving the name of the Company and the amount of tax and penalty due shall be *prima facie* evidence of the amount of tax and penalty due to be paid by the Company.

8. (1) Notwithstanding the provisions of section 7, where at the expiry of thirty days after the service of the demand note on the Company it has failed to pay the tax and the penalty, the Commissioner or a person authorised by him in writing in that behalf may issue a warrant in the form set out in the Schedule to this Decree to the Sheriff requiring him to levy the amount of the tax and the penalty upon the property, whether moveable or immovable, of the Company. Commissioner to levy distress.

(2) The properties seized under subsection (1) of this section may exclude any items that the Commissioner may direct.

(3) Any property seized, except immovable property, shall be kept for a period of not less than ten days either at the premises at which the warrant was executed or at such other place as the Sheriff may consider appropriate; and the cost of keeping the goods shall be charged against the Company as a debt due to the Government.

(4) If at the end of the period specified in subsection (3) the Company has not paid the tax, penalty and the cost of executing the warrant, the Commissioner shall cause the property (whether moveable or immovable) to be sold by public auction or otherwise.

(5) The monies realised from any sale shall be used for the payment of the full amount of the tax, penalty and all other costs.

(6) Where the full amount of the tax is not recovered by such warrant, any amount remaining unpaid shall be recovered in the manner provided in section 7.

SCHEDULE

(section 8)

EXTERNAL TELECOMMUNICATIONS TAX DECREE

COMMISSIONER'S EXECUTION WARRANT

To: The Sheriff

We command you that of the moveable properties of
 if they are sufficient and if not then of the lands,
 tenements, and other real estate of you cause to be
 made the sum of being the penalty payable by him
 under section 5 of this Decree and that you have that money before the Magistrate's
 Court at immediately after the execution to be paid
 to the Commissioner.

Dated at this day of
 19

MADE and ISSUED this 31st day of January, 1995.

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