

## Various Fees and Royalties

Most of the fees and royalties that were in use over the years have been revised by the Ministry of Finance since the deployment of the NTR department into the various MDAs. Some of these revised rates which are currently being implemented needs to be enacted by Parliament in order to have the force of law and legally binding. The legal department of the NRA are working in close collaboration with the Law officers department in order to submit these revised rates/fees to parliament for approval. Some of these revise rates/fess are listed below:

### SCHEDULE OF FEES, 2005

#### IMMIGRATION DEPARTMENT

	<u>OLD RATE</u> (Le)	<u>NEW RATE</u> (Le)
Emergency issuance and replacement of Passport	80,000.00	200,000.00
New Issue	40,000.00	100,000.00
<b><u>REGISTRATION OF NON CITIZENS.</u></b>		
<b>A) AFRICAN /ECOWAS CITIZENS</b>	<b><u>OLD RATE</u></b> (Le)	<b>NEW RATE</b> (Le)
1. Employees/ Petty traders	50,000.00	400,000.00
2. House wife of petty trader	10,000.00	50,000.00
3. Dependant of petty traders:		
(1) Above 21 years	5,000.00	50,000.00
<b>B) NON AFRICAN – NON ECOWAS NATIONALS</b>		
1 Employees	500,000.00	3,000,000.00
2 Miners	500,000.00	5,000,000.00
3 Self employed	300,000.00	4,000,000.00
4 Wife of Employee/Businessman	50,000.00	500,000.00
5 Dependants of employees:		
(i) Adult	50,000.00	200,000.00
(2) Below 21 years	20,000.00	100,000.00
<b>C) PRIVATE EDUCATIONAL INSTITUTIONS</b>		
1 Foreign Teachers	50,000.00	250,000.00
2 Foreign Students	500.00	50,000.00
<b>D) NON PRIVATE/PUBLIC SCHOOLS</b>		
1. Foreign Teachers	500.00	50,000.00
2. Foreign Students	500.00	50,000.00
<b>E) UNIVERSITIES</b>		
1. Foreign Lecturers	50,000.00	50,000.00
2. Foreign Students	100,000.00	20,000.00

F) FISHING COMPANIES			
1	Non African foreign national	-	\$ 1,000.00
2.	ECOWAS Nationals	-	\$ 500.00
3.	Other Non ECOWAS African Nationals	-	\$ 500.00
G) SECURITY AGENCIES			
1	Non African Foreign Nationals	-	\$ 1,000.00
2.	ECOWAS Nationals	-	\$ 500.00
3.	Other Non ECOWAS African Nationals	-	\$ 500.00
H) MISSIONARRIES			
1.	Non African Foreign Nationals	10,000.00	200,000.00
2.	ECOWAS Nationals	70,000.00	200,000.00
3.	Non ECOWAS Foreign Nationals	80,000.00	200,000.00
I) VISA FEES FOR NON CITIZENS			
1.	Canadians		
	(Single)	177,000.00	177,000.00
	(Multiple)	354,000.00	354,000.00
2.	Irish		
	(Single)	280,000.00	280,000.00
	(Multiple)	280,000.00	280,000.00
3.	U.S CITIZENS (Handling fees)	252,000.00	252,000.00
4.	Indians (Asians)		
	(Single)	96,000.00	96,000.00
	(Multiple)	156,000.00	156,000.00
5.	South Africans		
	(Single)	252,000.00	252,000.00
	(Multiple)	252,000.00	252,000.00
6.	Chinese		
	(Single)	52,000.00	52,000.00
	(Multiple)	6,000.00	76,000.00
7.	West/ Eastern Europe		
	(Single)	163,000.00	163,000.00
	(Multiple)	326,000.00	326,000.00
8.	Lebanese/Middle East		
	(Single)	167,000.00	167,000.00
	(Multiple)	335,000.00	335,000.00
9.	British		
	(Single)	155,000.00	155,000.00
	(Multiple)	310,000.00	310,000.00
10.	Landing fees paid in Sierra Leone will include; the actual landing/ visa fees plus a levy of 25% of the fees charged.		
11.	Extension / renewal of visitors' visa will attract a new visa fee		

## MINISTRY OF MINERAL RESOURCES

### REVISED FEES FOR SMALL-SCALE AND ARTISANAL MINING MARKETING UNDER THE MINES MINERAL ACT

#### A. Diamond

ITEMS (Fees)	OLD (2004)	NEW (2005)
<b>1. Alluvial Diamond Export License</b>	\$ 40,000/00 – Full Year \$ 25,000/00 – Half Year	\$ 40,000/00 – Full Year \$ 25,000/00 – Hal Year
<b>2. Alluvial Diamond Exporter's Agent</b>	\$ 5,000/00 – Full Year \$ 3,000/00 – Half Year	\$ 5,000/00 – Full Year \$ 3,000/00 – Half Year
<b>3. Alluvial Diamond Dealers License</b>		Le 200,000.00 (per acre or part thereof)
a. Non Citizen	\$ 5,000/00 – Full Year \$ 3,000/00 – Half Year	\$ 5,000/00 – Full Year \$ 3,000/00 – Half Year
b. Ecowas Citizen	\$ 2,000/00 – Full Year \$ 1,500/00 – Half Year	\$ 2,500/00 – Full Year \$ 1,700/00 – Half Year
c. Citizen	\$ 1,500/00 – Full Year \$ 1,000/00 – Half Year	\$ 2,000/00 – Full Year \$ 1,500/00 – Half Year
<b>4. Alluvial Diamond Dealer's Agent Cert. (Citizens)</b>	\$ 800/00 – Full Year \$ 500/00 – Half Year	\$ 800/00 – Full Year \$ 500/00 – Half Year
Citizens		\$ 1,000/00 – Full Year \$ 700/00 – Half Year
Ecowas Citizens		\$ 1,500/00 – Full Year \$ 1,000/00 – Half Year
<b>Diamond Mining</b>		
a. Atrisial Land and	Le 100,000/00 per year	Le 750,000/00 per acre

River License/Artisinal and co-operative mining lease	(per acre or part thereof Le 500,000/00 per year (Per acre or part thereof)	per year Le 100,000/00 per acre and year
b. Small scale land and river License/Lease	Le 50,000/00 per License (Per year) – Individual License Holder	Le 200,000/00 per year (citizens)
c. Mines Manager's Certificate	Le 100,000/00per License (per year) – co-operatives and Body corp. Le 500,000/00 per year for Non citizens small scale mining company managers	Le 750,000/00 per year (Non citizens) \$ 500/00 per year Le 100,000/00 per year per acre
<b>LICENSE TO DREDGE</b>	\$ 500/00 per year	
<b>SURFACE RENT</b>	Le 50,000/00 per year per acre	

<b>Registration of Financial Supporter</b>		Le 50,000/00 per year
<b>ADMINISTRATIVE EXPENSES</b>		
Royalty on Export of Diamonds Distributed as such:	3% of Export value	3% of Export value
A: Special treasury Account	0.75%	0.75%
b. GDD	0.75%	0.75%
C. Mining Community Dev.	0.75%	0.75%
D. Monitoring/PMMT (precious minerals)	0.25%	0.25%
E. Independent Valuator	0.50%	0.50%
Public Information Unit		0.05%
<b>10.Royalty for small scale License holder wishing to export their winnings</b>		5% of export value plus 1% valuation fee

<p><b>11. STANDARD ASSESSMENT INCOME TAX</b>  Diamond Mining License  Diamond Dealers License</p> <p>Diamond exporter's Agent  Diamond Dealer's License</p> <p><b>12. GOLD DEALERS LICENCE</b></p> <p>1. Gold Exporter's License  2. Gold Exporter's Agent certificate  3. Gold Dealer's License:  A. Citizens  B. Non-Citizens</p> <p><b>13. GOLD MINING</b>  1. Artisinal Mining License</p>	<p>-Non-citizen  -Citizen</p>	<p>Le 96,000/00 per acre per year  Le 600,000/00 per acre per year  Le 600,000/00 per year  Le 1,200,000/00 per year  Le 180,000/00 per year</p> <p>\$ 3000 per year  \$ 1000 per year</p> <p>Le 5500,000/00 per year  \$ 1000 per year per acre</p> <p>Le 100,000/00 per year per acre</p>
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<p>2. Small Scale Mining Lease</p> <p>3. Artisanal/Co-operative Mines Managers Certificate:  A. Citizens  B. Non-Citizens  C. Surface Rent</p> <p><b>14.GOLD EXPORT CHARGES</b>  1. Royalty for small scale License holders wishing to export their winnings  3. Valuation fee</p> <p><b>15.STANDARD ASESSMENT MINIMUM TAX</b>  1.Gold Mining License  2.Gold Dealers License  3.Gold Exporter's License</p> <p><b>B16.REGISTRATION OF</b></p>	<p>A. Non-Citizens  B. Citizens</p>	<p>Le 500,000/00 per year per acre</p> <p>Le 200,000/00 License year  Le 500,000/00 half year  Le 50,000 per year per acre</p> <p>2% of export value  5% of export value  1/2% of export value</p> <p>Le 60,000/00 per acre per year  Le 360,000/00 per year  Le 360,000/00 per year  Le 600,000 per year</p>
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<b>COMP./CO-OPERATIVES UNDER SMALL SCALE AND ARTISINAL MINING</b>		
1.Co-operative		Le 200,000/00 per year
2.Wholly-owned registered Sierra Leonean Companies		Le 500,000 per year
3.Body Corporate with Sierra Leonean shareholding		\$ 1000 per year
4.Body cooperate with majority Sierra Leonean shareholding		\$ 1000 per year
Body corporate with majority foreign shareholding		\$ 2000 per year

## **MINISTRY OF LABOUR, SOCUIAL SECURITY AND INDUSTRIAL RELATIONS**

<b><u>WORK PERMIT FEES</u></b>	<b><u>OLD RATE</u></b>	<b><u>NEW RATE</u></b>
<b>A. PRIVATE SECTOR</b>	<b>(Le)</b>	<b>(Le)</b>
1. Application forms	1,000.00	10,000.00
2. Application fee (non-refundable)	200,000.00	1,500,000.00
3. Annual work permit fees	200,000.00	1,500,000.00
4. Work permit renewal fees	200,000.00	1,500,000.00
5. Work Permit Book replacement fees	50,000.00	450,000.00
<b>B. NON GOVERNMENTAL ORGANISATIONS (NGOs)</b>		
1. Application forms	1,000.00	10,000.00
2. Annual work permit fees	50,000.00	1,500,000.00
3. Work permit renewal fees	200,000.00	1,500,000.00
4. Work Permit Book replacement fees	-	150,000.00

**NOTE:** The objectives of the proposed fees are:

- ❖ To act as a deterrent particularly for those who would be engaged in jobs with low skill and hence low pay.
- ❖ To place responsibility on both the non-citizen and the employing organization to achieve with work permit regulations
- ❖ To broaden the aspect of revenue generation for Government

## **MINISTRY OF LABOUR, SOCIAL SECURITY AND INDUSTRIAL RELATIONS**

### **FACTORIES INSPECTORATE DIVISION**

#### **FIRST SCHEDULE**

##### **REGISTRATION AND ANNUAL RENEWAL FEES**

The scale of fees for the registration and annual renewal of registration of establishment/factories are as follows:-

	Old Rate	New Rate
a. Category I		
I (i)	20,000.00	50,000.00
II (ii)	20,000.00	100,000.00
b. Category II	40,000.00	200,000.00
c. Category III	60,000.00	300,000.00
d. Category IV	120,000.00	600,000.00
e. Category V		
V (i)	-	1,000,000.00
V (ii)	-	800,000.00
V (iii)	-	500,000.00

Description of industries referred to in these categories:-

a. Category I is as follows:-

I (i) Shoe repair shop, small electronic repair shops, rice and corn mills and small battery charging workshops.

I (ii) Petrol filling stations, small motor vehicle repair garages, cinemas, tailoring shops and industries with electronic consumption below 8Kw, maximum demand on sustained load.

b. Category II is as follows:-

Small aerated water factories, upholstery workshops, bakeries, tile manufacturing factories, processing ice, fish and meat.

Quarries, large motor vehicle repair workshops, large laundries and dry cleaning enterprises and all of the industries with electrical consumption of 8 Kw to 25Kw maximum demand or sustained load.

c. Category III is as follows:-

large mineral water factories, large printing presses, small manufacturing industries, works of engineering construction, sites and all other factories or other industries with electric consumption of 26 – 30 Kw maximum demand or sustained load.

d. Category IV is as follows:-

All other factories or industries with electric consumption above 30Kw e.g. mining companies, large food and drinks industries, saw mills, large fish processing factories, large wood working industries and other large manufacturing industries.

e. Category V (Professional/Service establishment) is as follows:-

Financial institutions – Banks, Insurance Companies, Discount Houses, Foreign Exchange Bureaus, etc. and other and professional/ service establishments.

V (i) Banks and Insurance Companies

V(ii) Discount Houses and Foreign Exchange Bureaus

V (iii) Others

**SECOND SCHEDULE**

(Rule 2)

**1. BASIC FEES FOR EXAMINATION AND TESTING PRESSURE VESSELS, VISUAL AND HAMMER TESTS**

Category	Description	Capacity	Old Rate (Le)	New Rate (Le)
1.	Steam and hot Water boiler	Working pressure 150ln/in 2 and Above	60,000.00	300,000.00
2.	Steam and hot Water boiler	Working pressure 120 – 149 lb/in 2	50,000.00	250,000.00
3.	Steam and hot Water boiler	Working pressure 100 – 199 lb/in 2	45,000.00	180,000.00
4.	Steam and hot Water boiler	Working pressure 60 – 99 lb/in 2	40,000.00	160,000.00
5.	Steam and hot Water boiler	Working pressure below 60 lb/in 2	35,000.00	140,000.00
6.	Heat exchanger And steam receiver	From Atmospheric Pressure and above	25,000.00	100,000.00
7.	Steam economizer Condenser	From atmospheric pressure and above	25,000.00	100,000.00
8.	Air Receiver	Working pressure of 451 ln/in 2 & above	30,000.00	120,000.00
9.	Air receiver	Working pressure of 251 – 450 lb/in 2	25,000.00	100,000.00

10.	Air receiver	Working pressure of 176 – 250 lb/in <sup>2</sup>	25,000.00	100,000.00
11.	Air receiver	Working pressure of 120 – 249 lb/in <sup>2</sup>	25,000.00	100,000.00
12.	Air receiver	Working pressure 100 – 119 lb/in <sup>2</sup>	25,000.00	100,000.00
13.	Air receiver	Working pressure 80 – 99 lb/in <sup>2</sup>	25,000.00	100,000.00
14.	Air receiver	Working pressure 50 – 79 lb/in <sup>2</sup>	25,000.00	100,000.00
15.	Air receiver	Working pressure From atmospheric Up to 49 lb/in <sup>2</sup>	25,000.00	100,000.00

**2. BASIC FEES FOR EXAMINATION AND TESTING OF PRESSURE VESSEL  
HYDRAULIC TESTS**

			Old Rate (Le)	New Rate (Le)
1.	Steam and hot Water boiler	Working pressure of 150 lb/in <sup>2</sup>	90,000.00	450,000.00
2.	Steam and hot Water boiler	working pressure 120 – 149 lb/in <sup>2</sup>	85,000.00	425,000.00
3.	Steam and hot Water boiler	Working pressure 100 – 99 lb/in <sup>2</sup>	80,000.00	400,000.00
4.	Steam and hot Water boiler	working pressure 60 – 99 lb/in <sup>2</sup>	75,000.00	375,000.00
5.	Steam and hot Water boiler	Working pressure below 60 lb/in <sup>2</sup>	70,000.00	350,000.00
6.	Heat exchange & Steam receiver	From atmospheric pressure and above	60,000.00	300,000.00
7.	Steam economizer And conditioner	From atmospheric pressure and above	60,000.00	300,000.00
8.	Air receiver	Working pressure	60,000.00	300,000.00

		450 lb/in 2 and Above		
9.	Air receiver	Working pressure of 251 – 449 lb/in 2	50,000.00	250,000.00
10.	Air receiver	Working pressure of 176 lb/in 2	50,000.00	250,000.00
11.	Air receiver	Working pressure of 150 – 175 lb/in 2	50,000.00	250,000.00
12.	Air receiver	Working pressure of 120 – 149 lb/in 2	50,000.00	250,000.00
13.	Air receiver	Working pressure of 100 – 191 lb/in 2	50,000.00	250,000.00
14.	Air receiver	Working pressure of 80 – 99 lb/in 2	40,000.00	200,000.00
15.	Air receiver	Working pressure 50 – 79 lb/in 2	40,000.00	200,000.00
16.	Air receiver	Working pressure From atmospheric Up to 49 lb/in 2	40,000.00	200,000.00

### 3. BASIC TESTS FOR EXAMINATION AND TESTING OF PRESSURE VESSEL, STEAM REST

			Old Rate (Le)	New rate (Le)
1.	Steam and hot Water boiler	Working pressure 150 lb/in 2 and Above	30,000.00	150,000.00
2.	Steam and hot Water boiler	Working pressure 120 – 149 lb/in 2	30,000.00	150,000.00
3.	Steam and hot Water boiler	Working pressure 100 – 119 lb/in 2	30,000.00	150,000.00
4.	Steam and hot Water boiler	Working pressure 60 – 99 lb/in 2	30,000.00	150,000.00

5.	Steam and hot Water boiler	Working pressure 60 lb/in 2	25,000.00	125,000.00
6.	Heat exchanger And steam Receiver	From Atmospheric pressure and above	25,000.00	125,000.00
7.	Steam economizer And condenser	From atmospheric pressure and above	25,000.00	125,000.00

**BASIC FEES FOR ELECTRICAL INSPECTION AND TESTING OF ELECTRICAL WIRING INSTALLATION AND OTER POWER CONSUMING APPARATUS**

**4. TESTING OF EQUIPMENT AND EARTHING SYSTEM**

Category of Factories/Industries	Fees for inspection lasting up to 4 hours		Fees for inspection lasting over 4 hours and up to 4 hours per day	
	Per hour or fraction of the hour		Per hour or fraction of the hour after four hour	
	Old Rate	New Rate	Old Rate	New Rate
a. Industries consuming below 8 Kw electric Power	20,000/00	100,000/00	30,000/00	150,000/00
b. Industries consuming 8 – 250 Kw	22,000.00	110,000.00	33,000.00	165,000.00
c. Industries consuming 26 – 30 Kw	25,000.00	125,000.00	35,000.00	175,000.00
d. Industries consuming above 30 Kw electric power	27,500.00	137,000.00	38,000.00	190,000.00

## 5. DESCRIPTION OF INDUSTRIES REFERRED TO IN ITEM 4 ABOVE

a. The factories or industries referred to in item 4a. are the following:-

Petrol filling stations, small motor vehicle repair garages, cinemas, shoe repairs, rice and corn mills, tailoring shops, small electrical and electronic repair workshops, small battery charging workshops and industries with electric consumption below 8 Kw, maximum demand or sustained load.

b. The factories or industries referred in item 4 (b) are the following:-

Small aerated water factories, upholstery workshop, bakeries, tile manufacturing, carpentry workshop, small printing process, large electrical workshops, metal workshops, small factories processing ice, fish and meat, quarries, large motor vehicle workshops, large laundries and dry cleaning enterprises and of the industries with electric consumption of 8 Kw to 25 Kw maximum demand or sustained load.

c. The factories referred to in item 4 (c) are the following:-

Large mineral water factories, large printing presses, small manufacturing industries, works of engineering and construction sites and all other factories or industries with electric consumption of 26 – 30 Kw, maximum demand or sustained load.

d. Factories or industries referred to in item 4 (d) are the following:-

All other factories or industries with electric consumption above 30Kw e.g. mining companies, large food and drinks industries, saw mills, large fish processing factories, large wood working industries and other large manufacturing industries.

## 6. BASIC FEES FOR EXAMINATION AND TESTING OF CRANES, CHAIN BLAOCKS, LIFTS, JACKS AND OTHER LIFTING DEVICES.

Category	Description	Capacity	Old Rate (Le)	New Rate (Le)
1.	Pneumatic Jacks	Up to 15 tons capacity	20,000.00	100,000.00

2.	Pneumatic jacks	from 16 tons and Above	25,000.00	125,000.00
3.	Overhead cranes And jibs	35 tons capacity and above	50,000.00	250,000.00
4.	Overhead cranes And jibs	21 – 34 tons capacity	45,000.00	225,000.00
5.	Overhead cranes And jibs	11 – 20 tons capacity	40,000.00	200,000.00
7.	Overhead cranes And jibs	up to 5 tons capacity	25,000.00	125,000.0
8.	Mobile cranes	from 60 tons Capacity	60,000.00	300,000.00
9.	Mobile crane	from 30 – 59 Tons capacity	55,000.00	275,000.00
10.	Mobile crane	from 10 – 29 Tons capacity	50,000.00	250,000.00
11.	Mobile crane	from 2 – 9 tons Capacity	40,000.00	200,000.00
12.	Stiff legs derrick Cranes	150 tons and above capacity	70,000.00	350,000.00
13.	Stiff legs derrick cranes	from 100 – 149 tons capacity	60,000.00	300,000.00
14.	Stiff legs derrick Crane	up to 99 tons capacity	50,000.00	250,000.00
15.	Tower cranes	up to 30 tons Capacity	80,000.00	400,000.00
16.	Portal cranes	up to 15 tons	80,000.00	400,000.00
17.	Chain blocks	10 tons capacity And above	20,000.00	100,000.00
18.	Chain blocks	from 5 – 9 tons Capacity	16,000.00	80,000.00

19.	Chain blocks	from ¼ - 4 tons Capacity	16,000.00	80,000.00
20.	Pull lifts	up to 3 tons Capacity	16,000.00	80,000.00
21.	Draglines drag Shovels and earth Moving machines, Inspection of boom, Sheaves, ropes, Buckets swivels and Brake efficiency		45,000.00	225,000.00
22.	Fork lift trucks hand Operated	Up to 1 ton capacity	20,000.00	100,000.00
23.	Fork lift trucks auto power operated	up to 3 tons capacity	40,000.00	200,000.00
24.	Shore loader Container lift	up to 15 tons capacity	80,000.00	400,000.00
25.	Shore loader Container lift	from 16 – 30 tons capacity	90,000.00	450,000.00
26.	Hoists, lifts and Escalators (a) dumb waiter Goods lift (1) first 2 floors And machines rooms		30,000.00	150,000.00
	(2) Every additional Floor		10,000.00	50,000.00
	(b) Single two speed AC resistance Lift (1) first two floors and machine room		30,000.00	150,000.00
	(2) every additional floor		10,000.00	50,000.00
	c) Geared unit multi voltage (1) First two floors and machine room		40,000.00	200,000.00
	(2) Every additional floor		10,000.00	50,000.00

**THIRD SCHEDULE (Rule 3)**

**BASIC FEES FOR EXAMINATION AND TESTING DONE AT THE MACHINERY TESTING STATION**

Category	Description	Capacity	Old Rate (Le)	New Rate (Le)
1	Dismantling cleaning Inspection and Assembly of chain Blocks	Up to 1 ton	15,000.00	45,000.00
	Dismantling, cleaning and assembly Of chain blocks	Above 1 ton and Inspection up to 5 tons	18,000.00	90,000.00
2	Cleaning and proof Load testing of Chains and rope Slings	(c) up to 6 tons	10,000.00	50,000.00
	Cleaning and proof Load testing of Chains and rope slings	(d) above 6 tons and up to 10 tons	12,000.00	60,000.00
3.	Cleaning & proof Load testing of Chains and rope Sling	(e) above 10 tons up to 15 tons	15,000.00	75,000.00
		(f) above 15 tons	16,000.00	80,000.00
4.	Cleaning & proof Loading of rings, Tools shackles	up to 20 tons	10,000.00	50,000.00

5. Testing, calibration up to 500 lb/in 2 And certification of Pressure gauges		6,000.00	30,000.00
6. Non-destructive Testing using Ultrasonic Equipment For flow detection And thickness Measurement	Minimum maximum depending on the extent of work per day	20,000.00 30,000.00	100,000.00 150,000.00
7. Hydrostatic Testing	(a) above 86 pounds cylinder	6,600.00	30,000.00
Of liquid petroleum gas cylinder (domestic cooking Gas) every 36 Months and	(b) 86 pounds cylinder  (c) 56 pounds cylinder  (d) 28 pounds Cylinder	5,500.00  5,000.00  4,500.00	27,500.00  25,000.00  22,500.00
Issuing of permit And certificate	(e) below 28 pounds cylinder	4,000.00	20,000.00
8. Cleaning and visual Examination Annually	(a) Above 86 pounds cylinder  (b) 86 pounds Cylinder  (c) pounds cylinder  (d) pounds cylinder And below	4,000.00  3,500.00  3,500.00  3,000.00	20,000.00  17,500.00  17,500.00  15,000.00

## 9. CLEANING INSPECTION AND TESTING OF HIGH PRESSURE CYLINDERS

		Old Rate Per cylinder	New Rate Per cylinder
(i) Hydrostatic and pneumatic Tests once in every three (3) Years	Oxygen,  carbon dioxide	10,000.00	50,000.00

	Acetylene	20,000.00	100,000.00
(ii) Cleaning and visual Examination annually	Oxygen, acetylene carbon dioxide	5,000.00	25,000.00

(iii) Contract or consultative work by special arrangement on application to the chief inspection of factories fees no less than in (i) and (ii) above

**MINISTRY OF WORKS, HOUSING AND TECHNICAL MAINTENANCE**  
**SCHEDULE OF FEES**

**A. ANNUAL REGISTRATION OF CONTRACTORS**

CATEGORY	OLD RATE (LE)	NEW RATE (LE)
Category 1: premier contractor	1,000,000.00	5,000,000.00
Class 1	500,000.00	2,500,000.00
Class2	300,000.00	1,500,000.00
Class3	200,000.00	1,000,000.00
Class4	150,000.00	750,000.00

**B. RENTAL FEE FOR FACILITY**

FACILITY	OLD RATE	NEW RATE
YOUYI BUILDING	4,500, 000.00/annual	9,000,000.00/annual
Miatta Conference	300,000.00/day	500,000.00

**C. CARPENTRY WORKSHOP- TARIFF FOR THE MANUFACTURE OF FURNITURE**

JOB & DISCRPTION OF FURNITURE	OLD RATE (LE)	NEW RATE (LE)	MDA
			RECOMMENDED RATE (LE)
To manufacture a dining chair	10,000.00	20,000.00	13,000.00
To manufacture a dining chair with Plywood top	20,000.00	30,000.00	25,000.00
To manufacture a double wardrobe	40,000.00	150,000.00	60,000.00
To manufacture a dining table with Timber top	25,000.00	75,000.00	40,000.00
To manufacture a 4' x 6'' single bed With bed side drawers	20,000.00	100,000.00	50,000.00
To manufacture a 4' x 6'' box bed	20,000.00	100,000.00	50,000.00

To manufacture a continental box bed	50,000.00	200,000.00	80,000.00
To manufacture a C-6 set of chairs	50,000.00	250,000.00	100,000.00
To manufacture a lounge upholstery Set of chairs	80,000.00	300,000.00	150,000.00
To manufacture a single dressing table	15,000.00	60,000.00	40,000.00
To manufacture executive dressing table	25,000.00	75,000.00	40,000.00

<b>JOB &amp; DISCRIPTION OF FUNITURE</b>	<b>OLD RATE (LE)</b>	<b>NEW RATE (LE)</b>	
To manufacture flush door with exposed Timber style-one sheet plywood 4mm 2'-6''-6''	15,000.00	60,000.00	25,000.00
To manufacture door (Single 2' = 6' 6''6'')	10,000.00	40,000.00	20,000.00
To manufacture batten door 2'=6''x 6''x 6''	10,000.00	40,000.00	20,000.00
To manufacture front panel door	30,000.00	75,000.00	40,000.00
To manufacture panel door for interior	15,000.00	60,000.00	40,000.00
To manufacture 5'-0 typist desk	20,000.00	60,000.00	40,000.00
To manufacture writing desk	30,000.00	60,000.00	40,000.00
To manufacture executive writing desk	80,000.00	200,000.00	100,000.00
To manufacture a side board	30,000.00	60,000.00	40,000.00
To manufacture a china cupboard	30,000.00	80,000.00	40,000.00
To manufacture a chest drawers	30,000.00	60,000.00	40,000.00
To manufacture a set of coffee table (Ordinary)	25,000.00	50,000.00	30,000.00
To prepare a set of chairs legs	2,000.00	5,000.00	3,000.00
To prepare a set of table legs (single)	3,000.00	6,000.00	3,000.00
To prepare a set of table legs (special)	4,000.00	10,000.00	4,000.00
To rip 2' x 12''timber	800.00	2,000.00	500.00/line
To rip 2''x 4'' timber	800.00	2,000.00	500.00/line
To rip 1''x12''timber	1,200.00	3,000.00	1,500.00
To plain 1''x 12'' timber	1,200.00	3,000.00	2,000.00
To plain 2''x 6'' timber	1,200.00	3,000.00	2,000.00
To plain 2''x 8''timber	100.00	500.00	100.00
To plain 2''x 4''timber	1,500.00	4,000.00	1,000.00
To dress 2'x121'' companies ordinary	3,000.00	5,000.00	3,000.00
To prepare timber for panel door per set	6,000.00	10,000.00	6,000.00
To prepare timber ceiling panel per set 1''x 12''	4,000.00	8,000.00	6,000.00
To mortise and tenon table chair Legs per set	500.00	2,000.00	1,000.00
To prepare door (2''x 12'')	2,500.00	15,000.00	
To prepare door panel on ordinal per set of 6	-	10,000.00	
To cut chair and table legs on band saw per set	-	2,000.00	1,500.00
To turn chair and table on bathe Machine per set	45,000.00	50,000.00	

#### **D. TURNING**

<b>Job and description of furniture</b>	<b>OLD RATE (LE)</b>	<b>NEW RATE (LE)</b>	
Dinning table legs	3,000.00	6,000.00	4,000.00
Coffee table legs	2,500.00	5,000.00	4,000.00
Stair baluster	4,000.00	10,000.00	6,000.00
Knewil post	1,500.00	5,000.00	3,000.00
Concert template	1,500.00	5,000.00	3,000.00
Knoss	100.00	500.00	
Lamp stand	1,500.00	5,000.00	3,000.00
Chair legs	500.00	2,000.00	1,000.00
Desk legs	500.00	2,000.00	1,000.00

## **E. CENTRAL MECHANICAL WORKSHOP**

<b>JOB ACCESSMENT</b>	<b>OLD RATE (LE)</b>	<b>NEW RATE (LE)</b>	
<b>1. GARAGE</b>			
a. Servicing of engines:			
Cars	6,000.00	15,000.00	10,000.00
Vans	8,000.00	20,000.00	12,000.00
Lorries	12,000.00	30,000.00	15,000.00
b. Brake Work	3,500.00	10,000.00	6,000.00
c. Clutch Work	3,500.00	10,000.00	6,000.00
d. Gear dropping:			
Cars	3000.00	10,000.00	6,000.00
Vans	5,000.00	15,000.00	6,000.00
Lorries	8,000.00	20,000.00	10,000.00
e. Other including Carburetors, Steering box & all minor repairs	3,000.00	10,000.00	6,000.00

## **2. ELECTRICAL WORKSHOP**

a. Wiring of Vehicles	3,000.00	10,000.00	6,000.00
b. Repairs of alternators	2,000.00	5,000.00	4,000.00
c. Repairs of starter motor	2,000.00	5,000.00	4,000.00
d. Charging of batteries	1,000.00	3,000.00	2,000.00
e. Others including Horns, Wiper, headlight trafficates, park light, automatic doors &and all minor repairs	2,000.00	5,000.00	4,000.00

<b>JOB ACCESSMENT</b>	<b>OLD RATE (LE)</b>	<b>NEW RATE (LE)</b>	
<b>3. PANEL WORKSHOP</b>			
a. Paneling of:			
Cars	3,000.00	10,000.00	6,000.00

Vans	5,000.00	15,000.00	10,000.00
Lorries	7,000.00	20,000.00	14,000.00
b. Fixing of door glasses	2,000.00	5,000.00	4,000.00
c. Fixing of Windscreen	3,000.00	10,000.00	6,000.00

#### **4. MACHINE SHOP**

a. Threading and disc	2,000.00	5,000.00	4,000.00
b. Cutting of adaptors:			
Manual	1,500.00	5,000.00	3,000.00
Electrical	2,000.00	8,000.00	4,000.00
c. Cutting of cylinder heads	2,000.00	5,000.00	4,000.00
d. Cutting of Hinges	1,000.00	3,000.00	2,000.00
e. Drilling pieces:			
For Vehicles	3,000.00	10,000.00	6,000.00
Others	2,500.00	7,500.00	5,000.00
f. Machining of pieces:			
For Vehicles	3,000.00	10,000.00	6,000.00
Others	2,500.00	7,500.00	5,000.00
g. Shafts, cutting and joining	3,000.00	10,000.00	6,000.00
h. Cutting of bushings	1,500.00	5,000.00	3,000.00
i. Grinding of crankshafts:			
1 Journal	3,000.00	10,000.00	5,000.00
2 Journals	6,000.00	15,000.00	10,000.00
3 Journals	12,000.00	20,000.00	15,000.00
4 Journals	14,000.00	25,000.00	20,000.00
5 Journals	17,000.00	30,000.00	25,000.00
6 Journals	22,000.00	25,000.00	30,000.00
j. Repairs of big ends journal:			
1 Journal	3,000.00	10,000.00	5,000.00
2 Journals	6,000.00	15,000.00	10,000.00
k. Injector pump calibration: Testing fee for every pump is the same	10,000.00	25,000.00	15,000.00
l. For others not measured above, fee will depend upon the type of job to be done			
m. Repair of injector pumps without using the testing bench	3,000.00	10,000.00	8,000.00

#### **JOB ACCESSMENT**

**OLD RATE  
(LE)**

**NEW RATE  
(LE)**

#### **5. BLACKSMITH SECTION**

a. Manufacture of steel door:			
Single	7,000.00	60,000.00	15,000.00
Double	10,000.00	100,000.00	20,000.00
b. Manufacture of steel gate:			
Single	7,000.00	100,000.00	15,000.00
Double	10,000.00	200,000.00	20,000.00
c. Manufacture of boat hangers	4,000.00	35,000.00	10,000.00
d. Manufacture of steel windows:			

Single	5,000.00	50,000.00	10,000.00
Double	7,000.00	100,000.00	20,000.00
e. Welding of Coal pots:			
Single	1,500.00	3,000.00	3,000.00
Double	3,000.00	5,000.00	6,000.00
f. Welding of Coal Iron	1,000.00	1,500.00	1,500.00
g. Welding of shafts	2,500.00	5,000.00	3,000.00
h. Welding of Tower bolts	100.00	500.00	500.00
i. Welding of Axes & similar items			
j. For bother welding activities, the fee will be determined accordingly			
k. locks of any kind	1,000.00	2,000.00	2,000.00
l. Chisels bars etc	500.00	1,000.00	1,000.00
m. Water tank welding or manufacturing	15,000.00	50,000.00	20,000.00

## **6. PLANT YARD**

a. Repairs of Generators:			
1 Cylinder	3,000.00	10,000.00	6,000.00
2 Cylinders	4,000.00	15,000.00	12,000.00
b. Repairs of other plants machines	3,500.00	10,000.00	12,000.00

**MINISTRY OF AGRICULTURE, FORESTRY AND FOOD SECURITY**

**CROPS DIVISION**

**MECHANICAL CULTIVATION AND PLANTING MATERIAL SALES**

<b>DESCRIPTION</b>	<b>RATE 2003 (LE)</b>	<b>RATE 2004 (LE)</b>	<b>RATE 2005 (LE)</b>
Mechanical cultivation-tractor fees/acre	75,000	25000	25,000
Tree Crops seeding			
• Oil palm/seeding	2,100	2,500	3000
• Cashew/seedlings	-	2500	2500
• Mango/seedlings	1,500	1,500	2000
• Cocoa/seeding	-	1,500	1,500
Horticultural produce			
• Vegetable seeds/6gm packets	1,000	1,500	2,000
• Fruit trees/seeding	1,500	2,000	2,500
• Ornamental/seeding	1,500	1,500	2000
• Fresh vegetable	-	-	-
• Leafy vegetable /bundle	200	200	500
• Sweet potato tube/bag			
• Tomato/TP	6,000	8,000	10,000
• Pepper/TP	800	1,000	1,500
• Cucumber/Dozen	1,000	1,200	1,500
	2,500	3,000	4,000

**MINISTRY OF AGRICULTURE, FORESTRY AND FOOD**

**SECURITY/REVISED RATE FOR PERMITS, LICENCES AND FEES**

<b>N0 1</b>	<b>Forest Produce</b>	<b>19989 Rate</b>	<b>1999 Rate</b>	<b>2004 Revised</b>	<b>Proposed Rate for 2005</b>
1	Class 1 timber/m Class 2 timber/m Class 3 timber/m	3175.00 2850.00 2225.00	8,000.00 7,000.00 6,000.00	28,000.00 26,000.00 24,000.00	70,000.00 65,000.00 60,000.00
2	Poles over 6" diameter each Poles 4" -6" diameter each Poles under 4" diameter each	100.00 75.00 50.00	200.00 150.00 100.00	1,500.00 1,200.00 1,000.00	3,750.00 3,000.00 2,500.00
3.	Palm tree tapping / month	250.00	2,000.00	5,000.00	10,000.00
4.	Timber license/ month	5,000.00	50,000.00	100,000.00	250,000.00
5.	Charcoal production/ month	5,000.00	5,000.00	50,000.00	
6.	Clearance license/acre	5,000.00	20,000.00	100,000.00	500,000.00\
7.	Fuel wood/Charcoal transport permit				
	Raw wood/trip (5 tons)	500.00	3,500.00	10,000.00	
	Farm wood/trip (5 tons)	500.00	2,000.00	10,000.00	
	Charcoal/trip (5 tons)	-	-	10,000.00	
	( over 5 tons of all above)	-	-	15,000.00	
8.	Timber transport permit/leaf	-	200.00	250.00	
	1" x 12" x 12" (Permitted)	-	400.00	500.00	
	2"x12" x 12" (Permitted )	-	300.00	400.00	
	1"x12" x 12" (Unpermitted)	-	600.00	800.00	
	2"x 12" x 12" ( Unpermitted)				
9.	Timber export levy			10 USD /m <sup>3</sup>	15 -20 USD/m <sup>3</sup>

**FIFTH SCHEDULE**

**RATES OF FEES AND ROYALTIES (REVISED 2004)  
(LEONES PER CUBIC METER)**

<b>TIMBER CATEGORY</b>	<b>STUMPAGE FEE</b>	<b>ROYALTY</b>	<b>REAFFORESTATION FEE</b>	<b>TRAINING FEE</b>	<b>TOTAL</b>
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Class i	6608.00	4396.00	15,456.00	1,540.00	28,000.00
Class ii	6136.00	4082.00	14,352.00	1,430.00	26,000.00
Class iii and all others	5664.00	3768.00	13,248.00	1,320.00	24,000.00

**SIXTH SCHEDULE**  
**MINOR FOREST PRODUCE FEES**

<b><u>PRODUCE 2004</u></b>	<b><u>UNITS</u></b>	<b><u>FEE (Leones)</u></b>	<b><u>REVISED</u></b>
Gum copal and wild rubber	annual license	750 .00	50,000.00
Canes per 1b. Or	10 canes	250.00	2,000.00
Wattle (to 1 in. diameter)	bundles of 20	250.00	2,000.00
Tie- tie	bundles of 20	250.00	1,000.00
Fuel wood	Cord	4,000.00	6,000.00

Note: Class 1 timber-

High value commercial species e.g. Termination  
Ivorensis (Bajii /Karonko)

Class 11 timber-

Medium Value Commercial Specie e.g Canarium  
Schweinfurthii (Bill Mbili)

Class 111 Timber

And all other timber species as indicated in the forestry  
Regulations 1990

**MINISTRY OF AGRICULTURE, FORESTRY AND FOOD SECURITY**  
**YOUYI BUILDING, BROOKFIELDS, FREETOWN**  
**LIVESTOCK SERVICES DIVISION**

**PROPOSED AREAS FOR REVENUE COLLECTION:**

The livestock division has since the outbreak of the civil conflict not been collecting any revenue. The under mentioned are areas for revenue collection for the state. It should however be noted that some of these sources for revenue collection fall under the purview of the newly established Town /District Council.

<b>NO</b>	<b>Area for revenue collection</b>	<b>Proposed rate</b>	<b>Estimated No of clients</b>	<b>Annual Forecast</b>
1	Livestock Traders License	Le. 40,000	250	
2	Butchers License	Le. 30,000	200	6,000,000.00
3	Livestock Movement Permit			
	a) Cattle	Le. 2,000/ Head	10,000	20,000,000.00
	b) Sheep/Goat	Le. 500/ Head	10,000	5,000,000.00
	c) Pigs /others	Le .500 /Head	1,000	500,000.00
4	Veterinary Laboratory /Clinic	Le 2000/Consultation	500	1,000,000.00
5	Market Dues at livestock Markets :			
	Cattle	Le.2000/Head	10,000	20,000,000.00
	Sheep /Goat	Le 500 /Head	10,000	5,000,000.00
	Pig /Others	Le 500 /Head	1,000	500,000.00

**MINISTRY OF AGRICULTURE, FORESTRY AND FOOD SECURITY**  
**PHYTOSANITARY CONTROL UNIT**

**PHYTOSANITARY AND IMPORT PERMIT LICENCES**

<b>NO</b>	<b>DESCRIPTION</b>	<b>RATE 2000 Le</b>	<b>RATE 2002 Le</b>	<b>RATE 2004 Le</b>	<b>RATE 2005 Le</b>	<b>PROPOSED NO OF CERTIFICATES</b>	<b>AMOUNT ANTICIPAT ED</b>
1	Assorted food stuff						
a	1- 10 x 250 grams ( packets)	1,500.00	2,000.00	5,000.00	10,000.00	100	1,000,000.00
b	15x 250	2,000.00	3,000.00	7,000.00	15,000.00	60	900,000.00
c	20x 250 grams	2,500.00	4,000.00	9,000.00	20,000.00	40	800,000.00
2	Fumigated commodities- (cocoa, coffee, ginger piassava ,perm kernel, kola nut) per 20 feet container	3,000.00	5,000.00	10,000.00	30,000.00	50	1,500,000.00
3	Fumigated timber for export per container	5,000.00	20,000.00	50,000.00	250,000.00	20	5,000,000.00
4	Import permit per container	2,500.00	3,500.00	10,000.00	40,000.00	60	2,400,000.00
	<b>TOTAL</b>						<b>11,600,000.00</b>

## MINISTRY OF FISHERIES RESOURCES REVISED RATES/FEEES

- **Forms**
- **And other information of importance.**

### STAGES INVOLVED IN ISSUING DIAMOND EXPORTER'S, AND DEALER'S LICENSES.

- **APPLICATION**  
The application involves the submission of three (3) passport size pictures and a payment of Le.600,000.00 to Income Tax.
- **APPROVAL**  
This stage involves the submission of two(2) passport size pictures plus a copy of receipt of payment to the Director of Mines for approval.
- **PAYMENT**  
Once the form has been approved, the owner pays the licence fees through the NRA Official attached of Mineral Resources.

### STAGES INVOLVED IN ISSUING FISHING AND SHRIMPER LICENCES

- **Registration and Application**  
All industrial fishing vessels, applying for licences, must be registered with the Sierra Leone Maritime Administration before their applications can be considered.
- **Form**  
A Completed application form for each vessel should be submitted along with certified ship's documents, containing vital specifications of the vessel ( Viz. Gross Registered Tonnage(GRT), vessel length, width, draft, fish hold capacity, fish hold capacity, horse power etc.) The form is available at the Ministry of Marine Resources for free.
- **Inspection**  
A Pre- Licensing Inspection will be conducted on the vessel, principally to ascertain the specification of the vessels and gear specifications, including observer accommodation, sanitation and hygiene condition. The inspection is very important as the licence fees depend on the outcome of such inspection.
- **Payment**  
The licence will be issued based on satisfaction, Pre- Licensing Report and payment of full licence fee (and where applicable a royalty fee)