

# ACT

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*dated 22nd June, 2023*

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## TAX AND DUTY EXEMPTION ACT, 2023

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SIGNED this 2nd day of May, 2023.

DR. JULIUS MAADA BIO,  
*President.*

LS

No. 25



Sierra Leone

2023

**Tax and Duty Exemptions Act, 2023**

Short title.

**Being an Act to provide for the regulation and administration  
of tax and duty exemptions and to provide for other related matters**

[

] Date of commencement.

ENACTED by the President and Members of Parliament in  
this present Assembly of Parliament

**PART I-PRELIMINARY PROVISIONS**

Commencement. 1. Unless otherwise provided this Act shall be deemed to have come into operation on the 1st day of April 2023

Interpretation. 2. In this Act unless the context otherwise requires-

"diplomat" means any person or individual appointed by a national government or an intergovernmental organization, such as the Economic Community of West African States, United Nations, European Union for the purpose of carrying out diplomatic activities in Sierra Leone, which the Ministry of Foreign Affairs and International Cooperation attests enjoying Diplomatic Immunities and Privileges under the Vienna Conventions on Diplomatic Relations and on Consular Relations or other similar treaties and agreements, or under principles of recognized law;

"diplomatic mission" means a group of people from another State and includes embassies and consulates or of an intergovernmental organization representing and safeguarding the political, economic, and social interests of such State or organization through the conduct of official engagements and negotiations;

"charitable organisation" means a philanthropist, or not-for-profit organisation whose overall purposes are charitable in nature and carrying non-commercial activities directed to only provide public benefits, an identifiable group in need and not to the self-interests of specific individuals;

"clearance on permit" means the approval granted by the ministry responsible for finance to allow an importer of items specified in this Act to collect the goods before the start of the Customs clearance procedures;