

AMENDMENT OF THE INCOME TAX ACT, 2000

Amendment
of Section 2.

1. Section 2 of the Income Tax Act, 2000 is amended by inserting in the appropriate alphabetical position, the following new definitions—

“branch” means a place where a person carries on business and includes—

- (a) a place where a person is carrying on business through an agent, other than a general agent of independent status acting in the ordinary course of business as such;
- (b) a place where a person has, is using or is installing substantial equipment or substantial machinery; or
- (c) a place where a person is engaged in a construction, assembly or installation project for a period of more than six months;

“compliance certificate” means a certificate prescribed by the Commissioner-General under subsection (1) of section 174A;

“micro taxpayer” means a taxpayer whose annual turnover is between Le10,000,000 and Le 90,000,000;

“small taxpayer” means a taxpayer whose annual turnover is between Le 90,000,001 and Le 350,000,000;

“small and micro taxpayer” means a taxpayer who is either a micro or a small taxpayer;”

Amendment
of section 9.

2. Sub-paragraph (v) of paragraph (b) of section 9 of the Income Tax Act, 2000 is amended by the repeal and replacement of sub-paragraph (v) by the following new sub-paragraph—

- “(v) a public educational institution that is wholly or partly funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

3. Subsection (3) of section 4 of the Income Tax Act, 2000 is amended by deleting “Small Medium Enterprises (SME) Regime” and inserting “Small and Micro Taxpayer Regime”

Amendment
of Section
4(3).

4. The Income Tax Act, 2000 is amended by inserting after section 20 the following new section—

Amendment
of Section 20.

Mining sector
taxation.

21. The chargeable income of a person derived from the exploitation of mineral rights, prospecting and exploration licenses, mining licences or mining leases granted under the Mines and Minerals Act, 2009 (Act No. 12 of 2009) shall be determined in accordance with and taxed at the rates prescribed in the Sixth Schedule”.

5. Paragraph (j) of subsection (3) of section 23 of the Income Tax Act, 2000 is amended by deleting “Le 2,640,000” and inserting “Le 6,000,000”.

Amendment
of Section 23.

6. The Income Tax Act, 2000 is amended by inserting immediately after section 31 the following new section—

Amendment
of Section
31A.

Exemption
of income of
Sierra Leone
airlines.

31A. (1) The income of any Sierra Leone company that provides commercial passenger flights is exempt from tax for the year of assessment ending 31 December 2016 and the subsequent four years of assessment.

(2) For subsection (1) “Sierra Leone company” means a company—

- (a) that is incorporated in Sierra Leone;
- (b) that is largely managed or controlled in Sierra Leone; and
- (c) the underlying ownership or control of which is held or exercised by citizens of Sierra Leone.”.

Amendment of section 32(2). 7. Subsection (2) of section 32 of the Income Tax Act, 2000 is amended by inserting immediately after paragraph (aa) thereof the following new paragraph—

“(b) any allowable loss suffered by the taxpayer to the extent that the loss has not been deducted in the previous year of assessment in-so-far as the tax payable each year will be 50% of the tax due if such loss is not carried forward; and”.

Amendment of section 35(1). 8. Section 35 of the Income Tax Act, 2000 is amended by inserting immediately after subsection (1) thereof, the following new subsection—

“(1A) Subsection (1) does not apply to interest expenses that are—

- (i) included in the adjusted cost base of an asset; or
- (ii) borne on a loan from a shareholder or his associate to the extent of interest of one half the excess of that loan over the shareholder’s paid up shares.

Amendment of section 95. 9. Section 95 of the Income Tax Act, 2000 is amended by inserting immediately after subsection (6) of the following new subsection –

“(7) A transaction with a related party during a year of assessment shall disclose the following –

- (a) the relationship with the related party;
- (b) the volume and value of the transaction;
- (c) the price charged and the basis or method of ascertaining that price; and
- (d) the comparative price for a similar transaction made with non-controlled entities or charged by non controlled entities”.

10. Subsection (3) of section 97 of the Income Tax Act, 2000 is amended by the repeal and replacement of paragraphs (b), (c), and (d) respectively and the addition of a new paragraph (e)–

Amendment of section 97(3).

“(b) in the case of a non-governmental organisation (NGO) or an organisation whose income is exempt under section 9 – annual accounts, stating income from trading activities, income from any other source, and expenditure;”

(c) in the case of a person carrying on business in Sierra Leone with annual turnover of not more than Le 350, 000 000 but not less than Le 10, 000, 000, copies of the annual account;

(d) in the case of –

(i) a person to whom paragraph (a) or paragraph (c) applies; and

(ii) who carries on business through two or more branches, the annual accounts of the business, disaggregated accounts for each branch setting out the information prescribed by the Commissioner-General; and

(e) in the case of a person who has opted under subsection (2) of section 4 to be taxed under the Small and Micro Taxpayer Regime, a simple return completed by an agent approved under a domestic preparer scheme for small and micro taxpayers specified by the Commissioner-General”.

11. Section 128 of the Income Tax Act, 2000 is amended by inserting the following new subsection immediately after subsection (5)–

Amendment of section 128.

“(6) The obligations of a person to act as a withholding agent under this Part are not affected by that person being an organisation to which paragraph (b) of section 9 applies.”

Amendment of section 155A 12. Section 155A of the Income Tax Act, 2000 is amended by inserting immediately after subsection (3), the following new subsection—

“(4) All costs associated with sealing of business premises and other enforcement of distress actions shall be borne by the taxpayer against whom the distress action is taken”.

Amendment of section 170(1). 13. Section 170 of the Income Tax Act, 2000 is amended by the repeal and replacement of subsection (1) with the following new subsection—

“(1) Forms, notices, returns, statements, tables, compliance certificates and other documents prescribed or published by the Commissioner-General shall be in such form including electronic and machine readable form as the Commissioner-General may determine.”

Amendment of section 174. 14. The Income Tax Act, 2000 is amended by inserting immediately after section 174 the following new sections—

(1) “174A (1) The Commissioner-General shall issue to a taxpayer who has opted under subsection (2) of section 4 to be taxed under the Small and Micro Taxpayer Regime a compliance certificate if—

- (a) the taxpayer has filed a return of income in accordance with subsection (3) of section 97; and
- (b) paid tax due and payable in respect of that return under Part XIV.

(2) A taxpayer issued with a compliance certificate under subsection (1) must immediately display, or affix, the certificate in a public and conspicuous place in their business premises”.

174B. (1) Subject to subsection (2), a taxpayer who, without reasonable excuse, fails to display or affix a compliance certificate as required by subsection (2) of section 174A is liable to a penalty of Le300,000 and for each day after notice of failure to display a penalty of Le100,000 would be levied.

(3) The maximum penalty that is payable under subsection (1) is Le 1,000,000.”

(4) A taxpayer who fails to display or affix a compliance certificate within seven days of its issue under section 174A commits an offence and is liable, on conviction, to a fine of Le 5,000,000”.

15. Part 1 of the First Schedule of the Income Tax Act, 2000 is amended by the repeal and replacement of the annual taxable threshold and corresponding rate with the following—

Amendment of Part 1 of First Schedule.

If chargeable Income	Tax
Less or equal to 6,000,000	Nil
> Le 6,000,000 but not > Le 12,000,000	15%
> Le 12,000,000 but not > Le 18,000,000	20%
> Le 18,000,000 but not > Le 24,000,000	30%
Over Le 24,000,000	35%

16. The Income Tax Act, 2000 is amended by inserting immediately after the Fifth Schedule the following new Schedule—

Amendment of fifth Schedule.

“SIXTH SCHEDULE (Section 21)

MINING SECTOR

1. The rate of tax applicable to companies under section 21 for the year of assessment commencing 1st January 2016 shall be thirty percent.

2. The rate of capital allowances—

- (a) on expenditure under section 43 (start-up costs) on mineral and petroleum prospecting and exploration shall be one hundred percent; and
- (b) on production rights and other expenditure incurred on mineral and petroleum development shall be—

- (i) an initial allowance of forty percent of cost in the year of expenditure; and
- (ii) an annual allowance of twenty percent of cost for each of the three years succeeding the year of expenditure.

3. The rate of withholding tax to be paid by taxpayers under section 21 shall be—

- (a) on interest to residents 10 percent
- (b) on interest to non-residents 15 percent
- (c) on interest to affiliates 15 percent
- (d) on interest to non-affiliates including recognised financial institution 5 percent
- (e) on dividends to residents 10 percent
- (f) on dividends to non-residents 10 percent
- (g) on rents 10 percent
- (h) on royalties and natural resource payments 25 percent
- (i) on payments to resident contractors 5 percent
- (j) on payments to non-resident contractors who are not party to a double taxation avoidance agreement with the Government of Sierra Leone 5 percent
- (k) on pensions and annuities under section 121(2) ... 15 percent
- (i) on payments to non-resident contractors who are (resident of a country which is) party to a double taxation avoidance agreement with the Government of Sierra Leone ... 10 percent

4. If the holder of a small-scale mining licence or a large scale mining licence does not maintain audited accounts pursuant to subsection (3) of section 69, then the licence holder shall pay a minimum income tax of three and one half percent of turnover.

- 5. (a) Subject to paragraph (b), a loss in any year of assessment may be carried forward as a deduction against income of the subsequent year of assessment.
- (b) Accumulated losses can be carried forward up to a maximum of ten years from the date of commencement of commercial production.

6. Where a deduction for head office expenses exceeds one-half percent of sales, any excess of such expense shall be treated as a dividend under section 85.

7. Where a deduction for interest payable on loans is prohibited because the total debt of the paying company exceeds three times the total equity and where interest payments exceed fifty percent of income before capital allowances, any amount disallowed shall be treated as dividend under section 85.

AMENDMENT OF THE GOODS AND SERVICES TAX ACT, 2009

17. Section 62 of the Goods and Services Tax Act, 2009 is amended by inserting immediately after subsection (2) the following new subsection— Amendment of section 62.

(3) A GST registered person who issues a GST invoice that is not printed in accordance with subsection (3) of section 31, unless the registered person is authorised by the Commissioner-General in writing to print its own GST invoice containing the prescribed information, is liable to a penalty of Le 5,000,000 for each GST invoice issued.

18. The Goods and Services Tax Act, 2009 is amended in the First Schedule by inserting the words “and services” immediately after “goods”. Amendment of First Schedule.

19. The Goods and Services Tax Act, 2009 is amended in paragraph 2 of the Second Schedule by inserting the following immediately after the word ‘polishing’ in the “Description” — Amendment of Second Schedule.

3. Supply of port services in respect of the import of rice is exempt being an exempt supply under paragraph 3 of the Second Schedule.”

Amendment of Second Schedule. 20. The second Schedule of the Goods and Services Tax Act, 2009 is amended by inserting immediately after item 15 the following new items—

“(16) Supply: Tourism (New hotels)

Description: imported materials required for the construction and setting up of a hotel with at least 100 rooms for the period 1st January, 2016 to 31st December, 2018.”

“(17) Supply: Issuance of Identification documents

Description: Passport, Voters ID Card, National ID Card etc.”

Amendment of Third Schedule. 21. The Third schedule of the GST Act, 2009 is amended by adding the following institutions to the list of institutional reliefs:

‘All UN Agencies or International Organisations protected by the Vienna or Geneva Conventions.

AMENDMENT OF THE EXCISE ACT, 1982

Amendment of Excise Act 1982. 22. The Excise Act, 1982 is amended in the First Schedule by the repeal and replacement of Tariff item No. 22.03A with the following

Tariff Code	Description	Rate of Excise
22.03		
	A1. For imported alcoholic drinks with less than 10% alcoholic content	US\$ 0.04 per cl or US\$ 4 per litre
	A2. For imported alcoholic liquid drinks with more than 10% alcoholic content	US\$ 0.06 per cl or US\$6 per litre

Amendment of Excise Act, 1982. 23. The Excise Act, 1982 is amended in the First Schedule by inserting immediately after Tariff item No. 22.09 B the following new items –

Tariff Code	Description	Rate of Excise
22.09		
	C. Locally manufactured alcoholic drinks of more than 10% alcoholic content	30%
	D. Locally manufactured beer of more than 80% locally produced raw materials including sorghum and cassava	5%

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1978

24. Section 2 of the Customs and Tariff Act, 1978 is amended by inserting immediately after “Protocol” the following new definitions—

“raw materials” mean basic materials which are needed for the manufacture of goods, but which are still in a raw, natural, unrefined or unmanufactured state and for a manufacturer, any material or goods which are required for his manufacturing process, whether they have actually been previously manufactured or are processed or are still in a raw or natural state.”

25. Section 2 of the Customs Tariff Act, 1978 is amended by inserting immediately after “Minister” the following new definition -

“packaging materials” mean all products made of any materials of any nature to be used for the containment, protection, handling, delivery and preservation of goods from the producer to the user or consumer and include-

- (a) ‘primary’ or ‘sales’ packaging is packaging which forms a sales unit for the user or final consumer, for example, a box containing soap powder;

- (b) 'secondary' or 'grouped' packaging is that which contains a number of sales units, for example, a cardboard outer containing a number of boxes of soap powder;
- (c) 'tertiary' or 'transport' packaging is packaging that is used to group secondary packaging together to aid handling and transportation and prevent damage to the products, for example, the pallet and shrink wrap used to transport a number of cardboard outers containing boxes of soap powder. For the purposes of the Act, this does not include road, ship, rail or air containers;
- (d) wood packaging and packaging made from other materials (for example hessian, jute, cork, ceramics and so on)."

Amendment of section 26(4).

26. Section 26 of the Customs Act, 2011 is amended by the repeal and replacement of subsection (4) with the following new subsection—

“(4) All payments of duties, taxes and other levies exceeding Le 500, 000 by importers, exporters customs clearing agents and other persons shall be made elcetronically, by bank cheques or by debit or credit cards at the Offices provided that:

- (a) upon written application by a taxpayer, the Commissioner General may enter into a time-to-pay agreement specifying instalment payment in respect of any duties, taxes and levies;
- (b) the Commissioner General may, on giving not less than seven days notice, undertake distress measures including sealing of business premises for failing to honour an instalment payment entered in the time-to-pay.

27. Section 77 of the Customs Act, 2011 is amended by inserting immediately after paragraph (g) the following new paragraph - Amendment of section 77.

“(h) Any person who contravenes any of the provisions of this section commits an offence and is liable on conviction to a fine not below Le 50,000,000 or a term of imprisonment not exceeding 5 years.”

28. Section 80 of the Customs Act, 2011 is amended by the repeal and replacement of paragraph (b) of subsection (4) with the following new paragraph- Amendment of section 80.

“(b) Any person who fails to comply with any lawful demand made by an officer in the performance of his duties under this Act commits an offence and is liable on conviction to a fine not below Le 10,000,000 or a term of imprisonment not exceeding 12 months.”

29. The Schedule to the Customs Tariff Act, 1978, being the external tariff of the Republic of Sierra Leone is amended in Part II by the repeal and replacement of item (w) with the following new item- Amendment of Part II of Schedule.

(w) “for raw materials (for any manufacture) each under their substantive H.S. Codes, the import duty rate is 5%”.

30. The Schedule to the Customs Tariff Act, 1978 is amended by varying the existing import duty on the “packaging materials” under their respective H. S. Codes to 5%. Amendment of Schedule to Customs Tariff Act, 1978.

31. The Schedule to the Customs Tariff Act, 1978, is amended in Part II by the repeal and replacement of item (t) with the following new item- Amendment of Schedule to Customs Tariff Act, 1978.

“(t) for monosodium glutamate under H. S. Code 2922.42.00, the import duty is 10%;”

AMENDMENT OF THE FINANCE ACTS, 2006, 2011 AND 2013

Amendment
of section 4
of Finance
Act, 2006.

32. The Finance Act, 2006 is amended by the repeal and replacement of section 4 with the following new section-

Import duty and GST liability of Ministries, Departments and Agencies. 4 (1) Ministries, Departments and Agencies (MDAs) shall make provision for import duty and liability of GST for all imports and contracts that are subject to taxes.

(2) For the avoidance of doubt, all MDAs shall be liable to pay import duty and GST on their imports.

Amendment
of section 11
of Finance
Act, 2011.

33. The Finance Act, 2011 is amended by the repeal and replacement of section 11 with the following new section-

“Duty free importation. 11. (1) Subject to subsection (2) new and existing businesses importing plants and machinery, excluding spare parts and general purpose vehicles, exclusively for their business operations (and not for resale), shall be entitled to duty free import for a period of three years from the date of their first registration.

(2) Subsection (1) shall not apply unless-

- (a) in the case of a new business, the investment is at least US\$10,000,000; and
- (b) in the case of an existing business, the investment is at least UD\$5,000,000 in expanding the business.”

Amendment
of section 26
of Finance
Act, 2011.

34. The Finance Act, 2011 is amended by the repeal and replacement of section 26 with the following new section-

“Duty free importation. 26. (1) The importation of photovoltaic System Equipment and low energy or energy efficient appliances that meet relevant International Electrotechnical Commission (IEC) global standards for resale or use by third parties shall be duty-free.

(2) For purposes of subsection (1), “photovoltaic” refers to the method of generating electrical power by converting solar radiation into direct current electricity, using semi-conductors that exhibit the photovoltaic effect”.

(3) for purpose of subsection (1) a list of products, equipments and appliances that meet IEC global quality standards will be maintained by the Ministry of Energy and regularly updated in consultation with the solar private sector in Sierra Leone.

(4) Any photovoltaic system equipment and low energy efficient appliance which does not meet the relevant IEC global quality standards shall not be included in the list maintained by the Ministry of Energy and shall be subject to the applicable taxes, fees and duties.

35. Section 38 of the Finance Act 2013 is amended by repealing Le750,000 and substituting it with Le1,000,000.

Amendment
of section 38
of Finance
Act, 2013.

GENERAL

36. A national health insurance levy shall be imposed at a rate of 0.5% on the value of all contracts relating to the supply of goods and services in support of the Free Health Care Programme.

National
insurance
levy.

37. The withholding tax on management and technical fees shall be increased from 10 percent to 15 percent of the value of such services.

Management
and Technical
Service fees.

38. Any business employing a female employee in a management position between 1st day of January 2016 and 31st day of December 2018 shall be eligible to a tax credit at a rate of 6.5% on the PAYE of that female employee.

Employment
of women.

39. NGO REGISTRATION AND RENEWAL FEES FOR A TWO -YEAR PERIOD

International NGOs		National NGOs	
New Registration Fees	Renewal Fees	New Registration Fees	Renewal Fees
US\$2,000	US\$2,000	Le2,000,000	Le2,000,000

SCHEDULE (section 26) (section 27 (2))

LISTS OF RAW AND PACKING MATERIALS

The following are considered as inexhaustive list of packaging and raw materials for the manufacturing sector:

1. Packaging materials
 - * Mono Cartons (Packets)
 - * Corrugated outer Cartons
 - * Plastic Film (BOPP) Film Rolls)
2. Sucrose (Sugar 45/120 ICUMSA)
3. Sodium Sulphate
4. Sodium Hydroxide (Caustic Soda)
5. RBD Refined Bleached Deodorized Oil

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
Almond Torrone Flavour	850310	3302. 10. 90
Almond Paste Flavour	873155	20081919
Annato Color	OF0323	Will Follow
Caramel Color Liquid	60309	Will Follow
Caroten Color	1180675009	3204. 19.00
Chocolate Flavour	1950314	3302. 10. 90
Chocolate Paste Flavour	873067	18069090

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
Citric Acid	52602	2918. 14. 00
Coating Chocolate Copertura Latte Pura	860173	18069090
Coating Glaze Cocoa	860160	Will Follow
Coating Strawberry Stracciatella Gusto Fragola	860116	21069098
Cocoa Buongusto	854014	Will Follow
Cremo Ice Special Milk Powder	01422001	0404.10.12
Curcumin Color	OF3543	3203. 00. 10
Fortepanna Paste Flavour	8733093	17049099
French Vanilla Paste Flavour	873187	17049051
Glocose Powder	18	1702. 30. 90
Hazelnut Flavour	D162/2015	3302. 10. 90
Lemon Flavour Composition	870480	2008. 30. 90
Milk Flavour	880130	33021090
Nocciola Corona Paste Flavour	873164	Will Follow
Orange Emulsion	853101	3302. 10. 90
Peanut Flavour	D538/2015	3302. 10. 90
Peanut Paste Flavour	873131	20081191
Pineapple Flavour	D202/2013	3302. 10. 90

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
Raspberry Flavour	D195/2013	3302. 10. 90
Red Color	871035	3203. 00. 10
Ripple Amarena-Cherry	870733	20086050
Ripple Chocolate	870691	18069090
Skimmed Milk Powder	105	0402. 10. 19
Stabilizer Cremo Lolly	840016	3824. 90. 55
Stabilizer Neutro Complex Procrema	840014	38249055
Strawberry Flavour	850237	3302. 10. 90
Strawberry Paste Flavour	873115	20079933
Tangerine Flavour	Will Follow	Will Follow
Vanilla Flavour	P1100217	3302. 10. 90
Yoghurt Flavour	880125	3302. 10. 90
Yoghurt Base Powder	854992	21069098
100ml Plastic Opaque Container, Full IML Glossy Label/BOMBA		
100ml Plastic Transparent Lid, Full IML Transparent Label/BOMBA		
1000ml Plastic Opaque Container, Full IML Glossy Label/BOMBA		
1000ml Plastic Transparent Lid,		

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
Full IML Transparent Label/BOMBA		
2000ml Plastic Opaque Container, Full IML Glossy Label/BOMBA		
2000ml Plastic Transparent Lid, Full IML Transparent Label/BOMBA		
Ice Cream Stick 93 X 10 X 2mm A Grade Round	50PCS/Bundle 200 Bundles/C	
Ice Cream Stick 114 X 10 X 2mm A Grade Round	50PCS/Bundle 200 Bundles/C	
Ice Cream Spoon 75mm Individual Paper Wrapped without printing	12PCS/Strip 100 Strip/C	
Alu Standard Sleeves "CONO BOMBA"		
Lids in Cardboard Printed "BOMBA"		
Plants cost for the Alu Sleeves		
Plants cost for lids		
BOMBA ICE CREAM (182 X Cont.) mm		
Graphic Works		
Almond Torrone Flavour	850310	3302. 10. 90
Almond Paste Flavour	873155	20081919

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
Annato Color	OF0323	Will Follow
Caramel Color Ligiud	60309	Will Follow
Caroten Color	1180675009	3204. 19.00
Chocolate Flavour	1950314	3302. 10. 90
Chocolate Paste Flavour	873067	18069090
Citric Acid	52602	2918. 14. 00
Coating Chocolate Copertura		
Latte Pura	860173	18069090
Coating Glaze Cocoa	860160	Will Follow
Coating Strawberry Stracciatella		
Gusto Fragola	860116	21069098
Cocoa Buongusto	854014	Will Follow
Cremo Ice Special Milk Powder	01422001	0404.10.12
Curcumin Color	OF3543	3203. 00. 10
Fortepanna Paste Flavour	8733093	17049099
French Vanilla Paste Flavour	873187	17049051
Glocose Powder	18	1702. 30. 90
Hazelnut Flavour	D162/2015	3302. 10. 90
Lemon Flavour Composition	870480	2008. 30. 90
Milk Flavour	880130	33021090
Nocciola Corona Paste Flavour	873164	Will Follow
Orange Emulsion	853101	3302. 10. 90
Peanut Flavour	D538/2015	3302. 10. 90
Peanut Paste Flavour	873131	20081191
Pineapple Flavour	D202/2013	3302. 10. 90
Raspberry Flavour	D195/2013	3302. 10. 90
Red Color	871035	3203. 00. 10
Ripple Amarena-Cherry	870733	20086050
Ripple Chocolate	870691	18069090

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
Skimmed Milk Powder	105	0402. 10. 19
Stabilizer Cremo Lolly	840016	3824. 90. 55
Stabilizer Neutro Complex		
Procrema	840014	38249055
Strawberry Flavour	850237	3302. 10. 90
Strawberry Paste Flavour	873115	20079933
Tangerine Flavour	Will Follow	Will Follow
Vanilla Flavour	P1100217	3302. 10. 90
Yoghurt Flavour	880125	3302. 10. 90
Yoghurt Base Powder	854992	21069098
100ml Plastic Opaque Container, Full IML		
Glossy Label/BOMBA		
100ml Plastic Transparent Lid, Full IML		
Transparent Label/BOMBA		
1000ml Plastic Opaqu Container,		
Full IML Glossy Label/BOMBA		
1000ml Plastic Transparent Lid, Full IML Transparent Label/ BOMBA		
2000ml Plastic Opaque Container,		
Full IML Glossy Label/BOMBA		
2000ml Plastic Transparent Lid, Full IML Transparent Label/ BOMBA		
Ice Cream Stick 93 X 10 X 2mm	50PCS/Bundle	

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
A Grade Round	200 Bundles/C	
Ice Cream Stick 114 X 10 X 2mm A Grade Round	50PCS/Bundle 200 Bundles/C	
Ice Cream Spoon 75mm Individual Paper Wrapped without printing	12PCS/Strip 100Strips/C	
Alu Standard Sleeves “ CONO BOMBA ” Lids in Cardboard Printed “ BOMBA ” Plants cost for the Alu Sleeves Plants cost for lids BOMBA ICE CREAM (182 X Cont.) mm Graphic Works		
1. Polyether Polyol		
2. Polyol Hardener		
3. Toluene Di Isocyanate (T80)		
4. Prepolymer		
5. Glycerine		
6. Methyl Dilsocyanate		
7. Stannous Octate (Tin II Oxide)		
8. Silicone Oil		
9. Dimethyl Amine		
10. Pigments		

PRODUCT NAME	ART. NO.	CUSTOM TARRIFF
11. Methylene Chloride		
12. Adhesive		
13. Polyester Fibre Yam		
14. Polyurethane Foam Scrap		
15. Laminating Film Clear		
16. Di Octyl Phthylate		
17. Calciuym Carbonate Powder		
18. Leather Poly Vinyl Chloride (PVC)		
19. Ordinary Poly Vinyl Chloride (PVC)		
20. Cotton Polyester for Pillows		
21. Polyester Spun Fabric for Vitashine		
22. Polyester Fabric for Vita Corona and bedsheet		
23. Cotton Fabric for Vitasuper		
24. Mattress sewing tapes (edging Tapes)		
25. Cotton Thread		
26. Polyester Thread		
27. Jackquard and Damask Testiles		
28. Polypropylene net backing cloth		
29. Polypropylene Diothene (Nylon)		
30. Printed Pillow diothenes		
31. Pillow tags		