

INPATRIATES

Sierra Leone

Tax facts for international assignees



INCOME TAX: WHO IS LIABLE/RESIDENCY

Foreign individuals are taxed on income earned in Sierra Leone. The individuals may be resident or non-resident depending on the time spent in-country.

The employee bears the burden of the tax and the employer has administrative responsibilities under the Act to deduct the tax and pay over to the NRA.

The due date for tax returns is 120 days after the end of the tax year (the Tax year runs from 1 January to 31 December).

INCOME TAX RATES AND SOCIAL SECURITY CONTRIBUTIONS

Income tax rates

If annual chargeable income is :	Tax rate
Less than or equal to Le 6,000,000	Nil
> Le6,000,000 but not > Le 12,000,000	15%
> Le12,000,000 but not > Le 18,000,000	20%
> Le18,000,000 but not > Le 24,000,000	30%
Over Le 24,000,000	35%

Annual allowances of up to Le 6,000,000 are tax free

Social tax rates

10% Employer's contribution on earnings

5% Employee contribution on earnings

For further information and to register for future updates contact expat@bdo.global

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