

- (m) for new shoes under H. S. Code 6403/6405, the duty is 15%;
- (n) for provisions under H. S. Code 2007.10.10, the duty is 10%;
- (o) for office stationery under H. S. Code 4816/4817, the duty is 10%;
- (p) for electrical and electronic (household) under H. S. Code 8501.03, the duty is 10%;
- (q) for building materials (hardboard) under H.S. Code 4411.11.00, the duty is 10%;
- (r) for bags (school) under H.S. Code 4202.19.10, the duty is 10%;
- (s) for motor bikes under H.S. Code 8711.10, the duty is 10%;
- (t) for monosodium glutamate under H.S. Code 2922.42.00, the duty is 20%;
- (u) for mineral water and aerated water under H. S. Code 2201.10.00, the duty is 20%;
- (v) for paraffin wax under H.S. Code 2712.20.00, the duty is 20%;
- (w) for raw materials (for any manufacture) each under their substantive H.S. Codes, the duty is 3%.
- (x) for cement (finished product) under H.S. Code 2523, the duty is 20%”.

Passed in Parliament this *18th* day of *March*, in the year of our Lord two thousand and ten. .

VICTOR A. KAMARA,
Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

VICTOR A. KAMARA,
Clerk of Parliament.

ACT

Supplement to the Sierra Leone Gazette Vol. CXLI, No. 25
dated 15th April, 2010

SIGNED this *9th* day of *April*, 2010

DR. ERNEST BAI KOROMA,
President.



No. 2



2010

Sierra Leone

THE FINANCE ACT, 2010.

Short title.

**Being an Act to provide for the imposition and alteration of
taxation for the year 2010 and for other related matters.**

[1st January, 2010]

Date of com-
mencement.

ENACTED by the President and Members of Parliament in this
present Parliament assembled.