**VISA**

**Do I need to apply for a visa before travelling to Sierra Leone?**

Nationals of the West Africa regional group Economic Community of west African States (ECOWAS) mainly and a few other African nationals do not require a visa prior to travelling to Sierra Leone. Other nationals outside this regional block will require a visa prior to their visit.

For additional information, you may wish to visit the website of the Passport and Immigration

Immigration Department, Sierra Leone

**I arrived on a tourist visa and want to apply for an Occupation Permit. Can I convert my visa into business?**

No. It is not possible to convert a tourist visa into a business visa if you intend to apply for an Occupation Permit.

**I am from a country where a visa is needed to enter Sierra Leone. Where do I apply for a visa?**

You may submit your application for a visa at a Sierra Leone embassy or consulate in your country or in the nearest country where there is one. You may also apply on line.

**What is the maximum stay allowed under a visa?**

 A tourist visa may be issued for up to 6 months per calendar year. A business visa may be issued for up to 120 days per calendar year.

 **Do I need a travel visa?**

It is mandatory to secure travel visas prior to travelling to Sierra Leone, except for nationals of countries that are exempt from this requirement through bilateral or multilateral treaties and protocols. A visa is a permission or authority granted to travel to a country of which the traveller is not a national. A valid visa does not necessarily guarantee of entry into the country; ultimately, it is the Immigration Officer at the point of entry who will make the final decision whether the traveler meets admission requirement(s) upon arrival.

**How long does it take to issue a busines investor visa?**

These are issued to potential investors researching business possibilities in the country. They are normally issued for a period of three (3) months, with a possibility for extension by the Immigration Department in Freetown for another three (3) months. After this no further extension will be granted to such an investor if no successful investment or business is done. If a business is realised, the relevant immigration document would be a Residential Permit.

**Are there any visa exemptions to Foreign Business investors?**

**Visa Exemptions**

For the sixteen (16) Ecowas States, free movement among these member states should be enjoyed. Any citizen of one of these countries has the full right to enter without entry permit into another country and may live therein for a period of ninety (90) days. The right to reside in such a country is also granted by this protocol but it must be noted that, it is not a right to employment (Protocol A/P. 1/5/79 dated 29th May 1979). In addition to the ECOWAS countries, a number of countries are also visa exempt for entry to Sierra Leone for a maximum of 30 days. These include Botswana, Kenya and Singapore.

**Visa Fees and Exemptions**

The cost of entry visas as stated by Sierra Leone’sforeign missions in different parts of the world ranges between US$ 40 and US$ 100. There are, however, cases where visa fee exemptions are granted to certain categories of persons travelling to Sierra Leone. These include:

* Persons dictated from conventions that relate to Embassies/High commission workers and offices so related. International and multilateral organisations also benefit from the application of this principle
* Expatriate workers/personnel on Contract Agreements with Government of Sierra Leone through direct negotiations with a Government Ministry or through a project of international or multilateral organisations
* Persons for whom visa fee waivers are granted through Parliamentary/Cabinet proceedings

In any of the above visa fee exemption cases, personnel are required to write to the Director-General of Foreign Affairs who will write to the Chief Immigration Officer for issuance of such exemptions.

**Residence Permits**

**Do you have Residence Permits for foreigners?**

Residence permits are issued to foreign nationals by the Immigration Department. The various categories of residential permits issued by the Immigration Department are listed below:

|  |  |
| --- | --- |
| **Type of Permit** | **Purpose** |
| Business Immigration Quota (BIQ) | These permits are issued to workers and members of companies immigrating to Sierra Leone as part of a bilateral or other agreement that enables such a business to bring into Sierra Leone a certain number and class of workers to work. This applies to infrastructure projects or other large investments that incorporate immigration of persons as part of the business plan. |
| Company Quota (CQ) | This type of permit is issued to owners of businesses establishing a commercial presence in Sierra Leone. It applies to the directors of companies and others who are strategic to the investment process of a particular company in the country. |
| Employment | This type of permit is issued to persons employed by businesses, NGOs, petty traders from ECOWAS and other neighboring countries and missionaries. |
| Student | These are issued to persons living in Sierra Leone on their own and are involved in studies in tertiary institutions or other types of academic exchange programmes. |
| Dependant | Issued to minors and adult dependants of foreign persons in Sierra Leone who already have a valid Residential Permit |

**What are the Procedures to Obtain Resident Permit**

The process of issuing residence permits follows a 3-step set of procedures. These are as follows:

|  |  |  |
| --- | --- | --- |
| Step | Process Description | Remarks |
| 1 | Collect the relevant application form from Non-Citizens Unit Head desk at the Immigration Department Headquarters and fill out properly | There are two types; Form ‘A’ application for new Registration of Residence permit, Form ‘B’ application for renewal of Registration for Residence permit or Re-entry Permit |
| 2 | Submit Application Form to the Non-Citizens Unit, Immigration Department | The application Form ‘A’ must be submitted with a Passport that is valid for the stated period of residence and two (2) Passport sized pictures |
| *The application is reviewed and Residence Permit Issued for the applicant based on entries and other information included in the application. The Immigration Departments needs to be convinced that the applicant will be gainfully employed or engaged in productive activity during their stay.* |
| 3 | Collect the passport from the Non-citizens Unit, Immigration Department | The entire procedure takes about one (1) week. Delays may occur due to incomplete or wrong information provided |

**What is the Cost of Residence Permits?**

The following Table summarises the current fees for Residence Permits for various categories of nationals

|  |  |
| --- | --- |
| Category | (Le) |
| Application Forms | 5,000.00 |
| Non-ECOWAS Citizens |  |
| Employees | 3,000,000.00 |
| Self Employed | 3,600,000.00 |
| Other categories | 3,000,000.00 |
| Renewal fees (all categories) | 855,000.00 |
| ECOWAS Citizens |  |
| Petty Traders (Gambians) | 50,000.00 |
| Other Gambians  | 130,000.00 |
| Self Employed | 1,500,000.00 |
| Employees | 1,500,000.00 |
| Miners | 5,000,000.00 |

**What are the General Responsibilites for Immigration Compliance ?**

 All foreign perons living in Sierra Leone, whether working for an employer or is self employed, must ensure that he/she has a valid residental permit and to renew such permits upon expiration or changes in the terms and conditions on which such permit was issued. For exaple, when a foreign worker changes job from one employer to another it invalidates the existing residential permit authorization. A fresh application by the new employer must be made otherwise both employer and the foreign worker shall be in breach of the regulation.Any Foreign worker working without a valid residential permit shall be liable to prosecution. In the event of deportation or removal, the employer shall bear the cost of deportation or removal.

**INVESTMENT LICENCE**

**What are the various taxes levied on Non-resident? Corporation tax for non-resident companies**

 **Basic rate:** 30%

 **Mining companies:** 30%

 **Capital gains:**30%
(Subject to a minimum chargeable threshold of Le3.6m (US$514) per annum or per transaction)

 **Goods and Services Tax:** 15%
(Subject to exemptions for exports of goods (excluding minerals) stores on vessels and aircraft leaving Sierra Leone and various exempt supplies2; and for businesses with an annual turnover of less than Le350m (US$50,000))

**Rental income:** 25%
(Final tax for non-resident companies)

**Dividends:** 10%
(Final tax for non-resident companies)

**Interest:** 15%
(Final tax for non-resident companies)

**Royalties:** 25%
(Final tax for non-resident companies)

**Natural resource payments:**25%

**Payments to contractors:** 10%

**What are the environmental Licenses Fees?**

The fees are determined by a weighted points system, which allocates ‘points’ to enterprises; the points are determined taking into account the following parameters:

|  |  |  |
| --- | --- | --- |
| 1 | The project’s capital outlay | Higher investment projects attracting higher points on the log scale  |
| 2 | The project’s location relative to human settlement | Projects located in or near ecologically sensitive areas or near human settlements receiving higher points on the scale |
| 3 | The total land areas to be covered by the project | Larger development areas being allocated higher points |
| 4 | The type of activities involved in project implementation | Activities such as dredging, underground mining, blasting and logging attracting higher points |
| 5 | The level of environmental pollution engendered by the project | Effects on air quality, soil contamination, noise levels and use of ozone depleting substances |
| 6 | The overall permanent impact on the environment | In the areas of biodiversity, soil erosion, diversion of waterways and destruction of beaches and marine resource refuges |

The total score of the appraisal process is then applied to a ‘cost-per-point’ factor, which also depends on the total score determined from the appraisal. The following Table summarises the applicable cost-per-point for various bands of total score determined in the appraisal of an EIA Report

**Source: Environment Protection Agency, SL**

**Business Registration**

**How long will it take to register a business in Sierra Leone?**

Section 531 (2) of the Companies Act 2009 provides that every company after the commencement of the act shall apply to the Commission for a certificate of registration. Companies are expected to submit their application and documents required within the period specified in the submission schedule.
Companies are expected to submit their application and documents required within the period specified in the submission schedule. **REGISTRATION IS FREE OF CHARGE!**

**Completed applications** and supporting documents could be sent via email to **register@cac.gov.sl** within the period specified for submission or delivered at our head office at no: 15 Syke Street, Freetown. The process of registration would not in any way hinder your operations in Sierra Leone. You shall be notified of the date of collection of your certification.

For details of registration please visit:<http://cac.gov.sl/gen-incorporation.html>

**Registration could begin and end online. The Choice is yours.**

For further enquiries, please contact us at: info@sliepa.org