Release Notes Sierra Leone Statutory Update March 2025



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1.0 Expatriate Payroll Tax Adjustment

We have found that as per the Payroll Tax Act 1972 as amended in Section 4 of Finance Act 2017, with effect from January 2018 that the expatriate tax paid by employers have been amended.

Unfortunately, this adjustment was not reflected in our systems, and we have continued to apply the incorrect rate.

To ensure compliance with the latest regulations, we updated the Sierra Leone Generic Tax file to reflect the correct values.

Previous Rates:

- ECOWAS Nationals: SLL 500.00 per employee per annum
- Non-ECOWAS Nationals: SLL 3 000.00 per employee per annum

Updated Rates:

- ECOWAS Nationals: SLL 1500.00 per employee per annum
- Non-ECOWAS Nationals: SLL 5 000.00 per employee per annum



SAGE 300 PEOPLE

2.0 Update Sierra Leone Changes

Import the latest Sierra Leone Generic Tax file to update the Expatriate Payroll Tax Values.

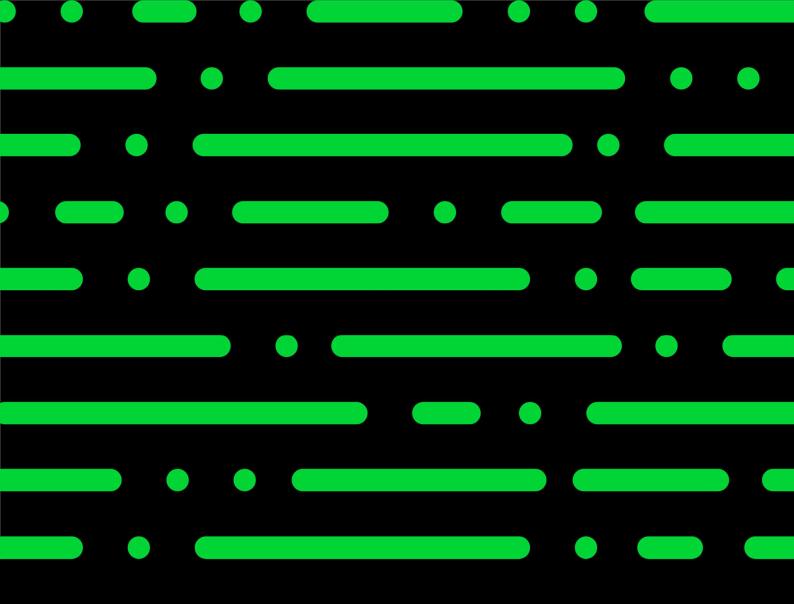
Note:

Before importing the updated SLE-GenericTax.xml file please ensure that the Sage 300 People application is updated to at least version 24.1.3.0.

The file must be imported <u>before</u> doing any payroll processing, printing payslips or reports or making any payments. Do a recalculation of all Sierra Leone Company Rules.



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