

## NRA Customer Service Charter

No	Service	Requirement/Obligation	Fees	Duration
1	<b>Domestic Tax Processing</b>			
1.1	Taxpayer Identification Number (TIN)			
		Bring along the following documents: <ul style="list-style-type: none"> <li>➤ Accurately completed TIN Form</li> <li>➤ Valid passport, National ID or driving license</li> <li>➤ Proof of residence (utility bill)</li> <li>➤ Valid passport &amp; Resident permit (Non-Nationals)</li> <li>➤ Business Registration Certificate &amp; Certificate of Incorporation (Companies)</li> <li>➤ Memorandum and Article of Association (Companies)</li> <li>➤ Business Names Registration Certificate &amp; Business Registration Certificate (Partnership and Sole Traders)</li> </ul>	Free	Two (2) working days
1.2	Enquiries			
		<ul style="list-style-type: none"> <li>➤ Call on the NRA hotline(079-970844/044-970844/088-970844/025-970844)</li> <li>➤ Signed enquiry letter to Commissioner, DTD</li> <li>➤ Email sent to the NRA (<a href="mailto:info@nra.gov.sl">info@nra.gov.sl</a>)</li> <li>➤ Also go to <a href="http://www.nra.gov.sl">www.nra.gov.sl</a>; <a href="https://twitter.com/NRASIerraLeone">@NRASIerraLeone</a> on <b>Twitter</b>, <a href="https://www.instagram.com/NRASIerraLeone">@NRASIerraLeone</a> on <b>Instagram</b> &amp; <a href="https://www.facebook.com/sierraleonenra">sierraleonenra</a> on <b>Facebook</b> for more information and news</li> </ul>	Free	One (1) working day
1.3	GST Purchase Relief Order (GPRO)			
		<ul style="list-style-type: none"> <li>➤ Diplomatic/Consular Mission on Reciprocal Basis</li> <li>➤ Government Agreement ratified by parliament</li> </ul>	Le 50,000	Two(2) working Days

1.4	Tax Clearance Certificate (TCC)			
		<ul style="list-style-type: none"> <li>➤ Complete TCC Application Form and Rent Information Forms</li> <li>➤ Business Registration Certificate (new business)</li> <li>➤ Evidence of payment of all taxes (existing business)</li> </ul>	Companies (Le 40,000) -Trades (Le 30,000) -Any other (Le 20,000)	Three(3) working days
1.5	Individual Tax Ruling			
		<ul style="list-style-type: none"> <li>➤ Signed application letter addressed to the Commissioner DTD</li> <li>➤ Letter should state:             <ol style="list-style-type: none"> <li>1. TIN</li> <li>2. Business Name</li> <li>3. The ruling the taxpayer seeks</li> </ol> </li> </ul>	Free	Three(3) working days
1.6	Tax Returns			
		<ul style="list-style-type: none"> <li>➤ Accurately completed Tax Return Forms</li> <li>➤ Submitted to our tax offices</li> </ul>	Free	Immediate

<b>2.0</b>	<b>CUSTOMS</b>			
BEFORE CUSTOMS: Please obtain the following:				
<ul style="list-style-type: none"> <li>➤ Taxpayer Identification Number</li> <li>➤ Hire the services of licensed and established Clearing Agent to assist in</li> <li>➤ Securing Bill of Lading and Delivery Order</li> <li>➤ Obtaining Classification Valuation Certificate (CVC) from ALIC</li> </ul>				
<b>2.1</b>	<b>Declaration at the Direct Traders Input (DTI) Room at Customs House or Remote Bureau</b>			
		<ul style="list-style-type: none"> <li>➤ Bank Receipt</li> <li>➤ Registered Declaration</li> <li>➤ Assessment Notice</li> <li>➤ Bill of Lading</li> <li>➤ Commercial Invoice</li> <li>➤ Packing List etc.</li> </ul>	Free	One (1) working day
<b>2.2</b>	<b>Valuation Assessment</b>			
		<ul style="list-style-type: none"> <li>➤ Commercial Invoice</li> <li>➤ Packing List</li> <li>➤ Valuation Form</li> <li>➤ Bill of Lading</li> <li>➤ Bank Transfer (SWIFT)</li> <li>➤ CVC</li> <li>➤ Freight Note</li> </ul>	Free	One (1) working day
<b>2.3</b>	<b>Amendment of Declaration</b>			
		<ul style="list-style-type: none"> <li>➤ Uplifted Invoices</li> <li>➤ Wrong Procedure Code</li> <li>➤ Misclassification using an approved Customs Query Form</li> </ul>	Free	1 hour
<b>2.4</b>	<b>Examination</b>			
		<ul style="list-style-type: none"> <li>➤ Scanning Report</li> <li>➤ Declaration and attachment</li> </ul>	Free	1 hour
<b>2.5</b>	<b>Customs Release Order</b>			
		<ul style="list-style-type: none"> <li>➤ Customs assessed declaration</li> </ul>	Free	1 hour
<b>2.6</b>	<b>Gate Pass</b>			
		<ul style="list-style-type: none"> <li>➤ Exit Note from Sierra Leone Ports Authority (SLPA)</li> </ul>	Free	1 hour