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Ministry of Finance  
Treasury Building  
George Street  
Freetown, Sierra Leone

30<sup>th</sup> April, 2018

**GOVERNMENT OF SIERRA LEONE**

The Commissioner General  
National Revenue Authority  
7 Bathurst Street  
Freetown

Dear Commissioner General,

**REQUEST FOR THE IMMEDIATE PAYMENT OF PAYE AND WITHOLDING TAX  
ARREARS OWED BY THE NATIONAL REVENUE AUTHORITY**

I refer to the above subject matter and to remind you that based on self-assessment conducted by your office, the National Revenue Authority owes Government the sum of Le16.0 billion in respect of PAYE and Withholding Taxes on rents, works, and services cumulatively outstanding over the last five (5) years. As you know, this is in violation of Sections 116 and 117 of the Income Tax Act, 2000 as amended. In this regard, I request that you pay to the Government of Sierra Leone all the arrears in respect of PAYE and Withholding Tax with immediate effect.

Furthermore, you are requested to submit the cash flow statements as well as the Bank Account Statements from the inception to date for the following:

1. ASYCUDA Maintenance Account; and
2. Duty Waiver Administrative Fees Account

You are further advise to submit the above information by close of business on Wednesday 2<sup>nd</sup> May, 2018.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Sahr L. Jusu'.

**Sahr L. Jusu**  
Financial Secretary

Copy to: The Secretary to the President  
The Chairman, Governance Transition Team  
The Chairman, Board of Directors, NRA  
The Principal Deputy Financial Secretary  
The Accountant General  
The Director, Revenue & Tax Policy, MoFED