

Figure 1. APPLICATION PROCESS FOR ARTISANAL MINING

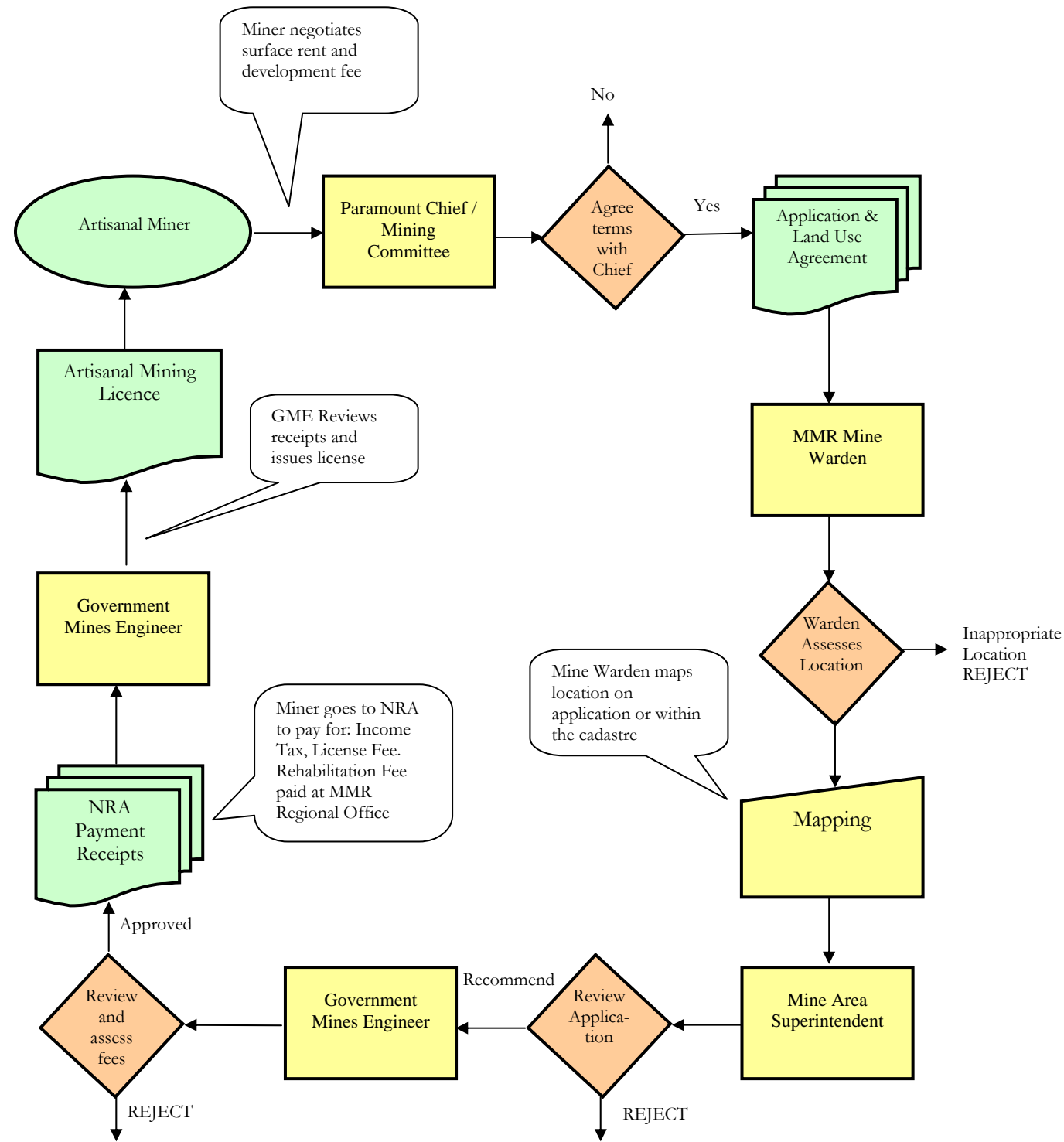


Figure 2. APPLICATION PROCESS FOR TRADING LICENCES (Gold & Diamond-Exporters, Dealers & Agents)

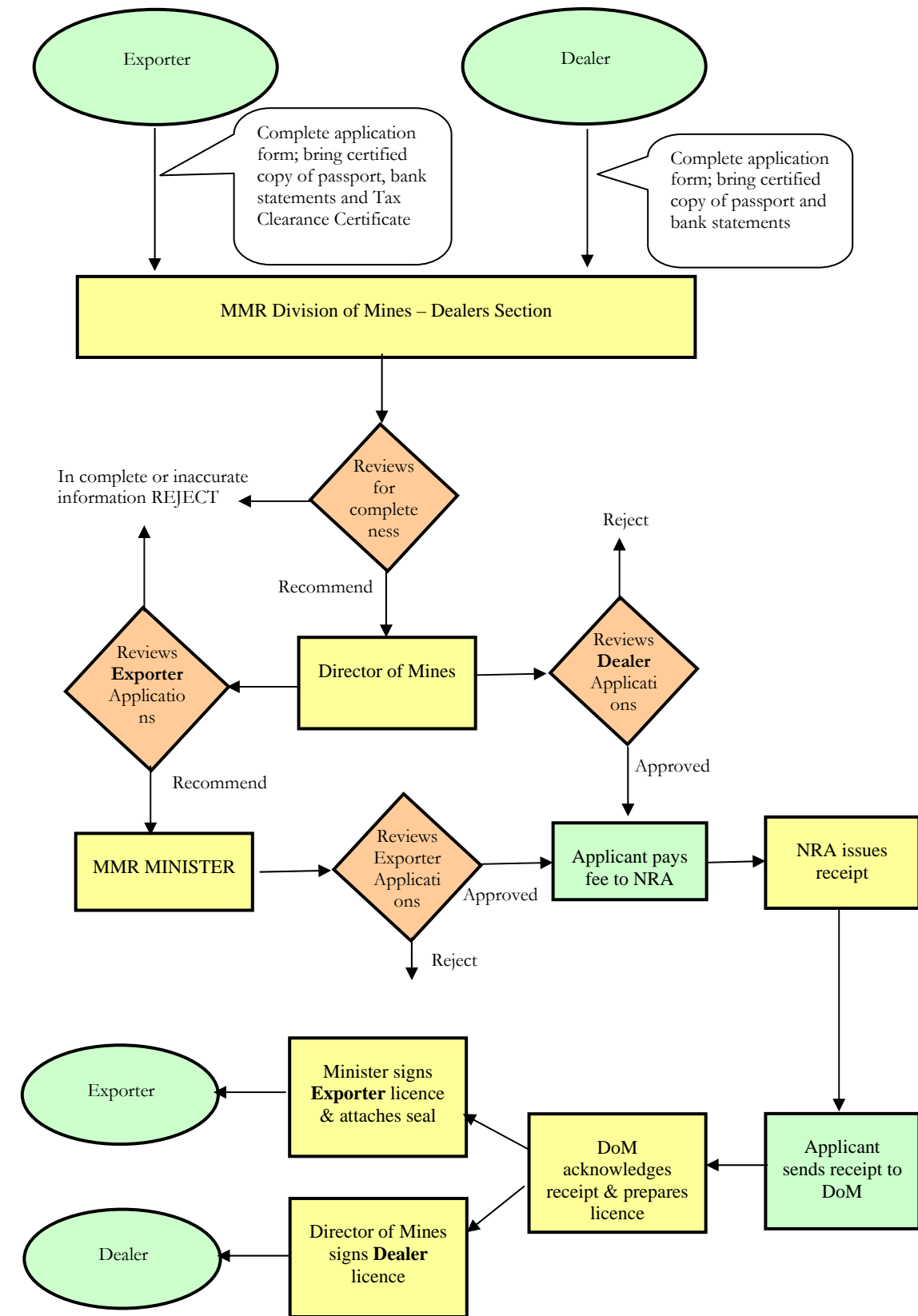


Figure 3. APPLICATION PROCESS FOR PROSPECTING AND EXPLORATION LICENCES FOR INDUSTRIAL MINING

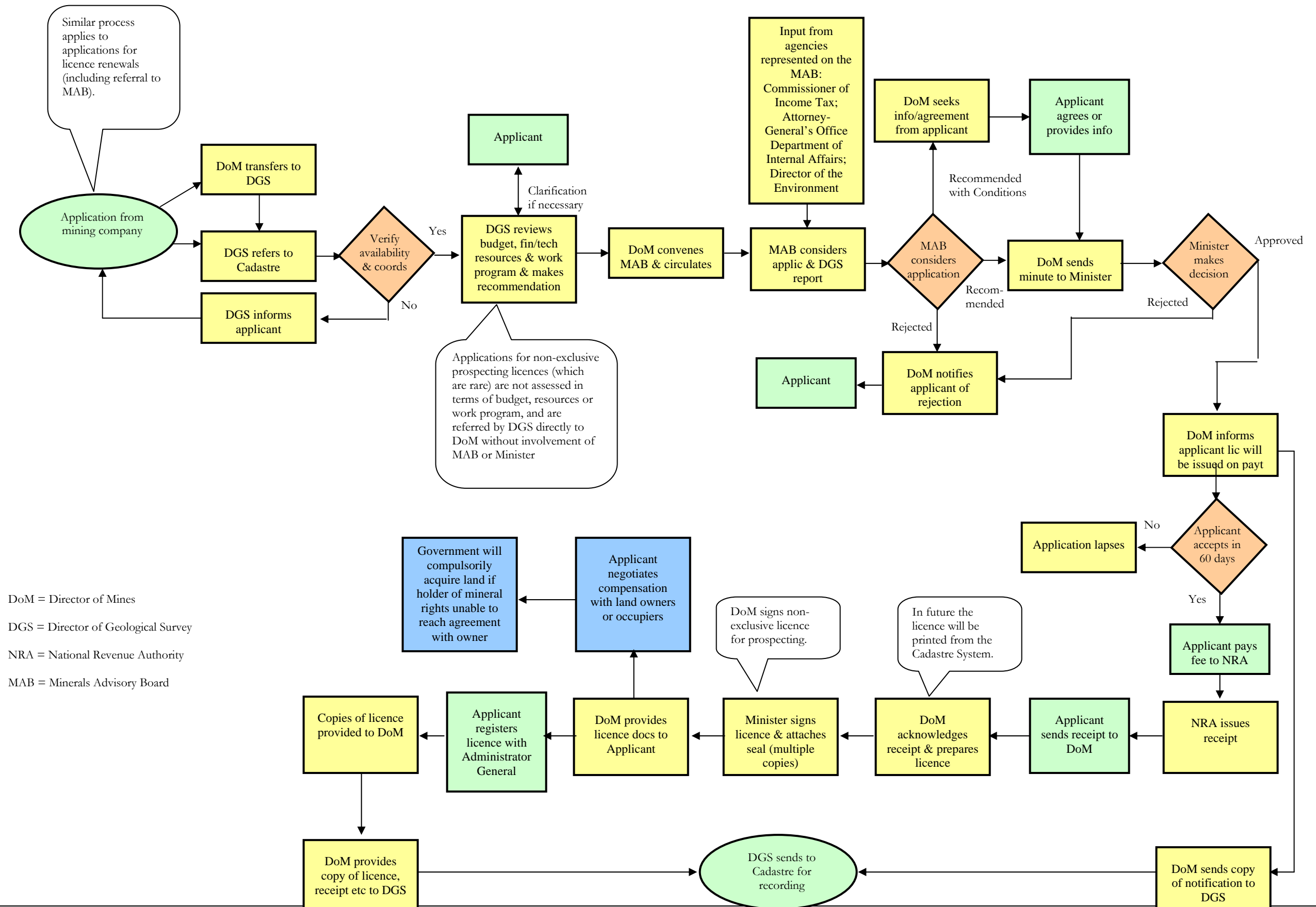


Figure 4. APPLICATION PROCESS FOR INDUSTRIAL MINING LEASES

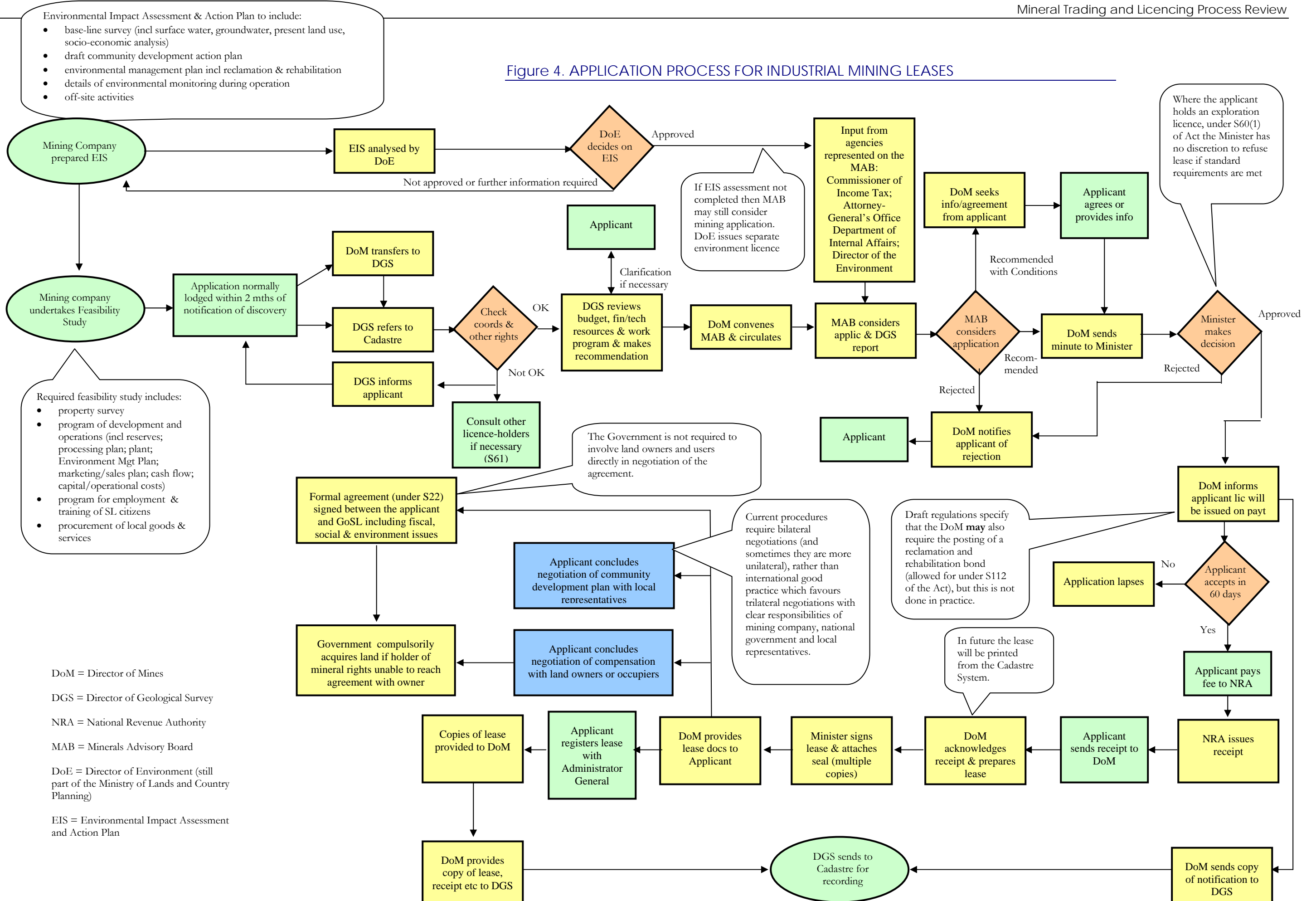


Table 1. FEES FOR SMALL-SCALE AND ARTISANAL MINING AND MARKETING

CATEGORY	Sub-CATEGORY	Cost Per Year	Cost per half year
<b>A. DIAMOND</b>			
1	Alluvial Diamond Exporter's Licence	\$ 40,000	\$25,000
2	Alluvial Diamond Exporter's Agents Certificate	\$ 5,000	\$ 3,000
3	Alluvial Diamond Dealer's Licence		
	(i) Non-Citizen	\$ 5,000	\$ 3,000
	(ii) Ecowas Citizen	\$ 2,500	\$ 1,700
	(iii) Citizen	\$ 2,000	\$ 1,500
	(iv) Monitoring Fee	\$ 400	\$ 250
	(v) Rehabilitation Fee	Le 500,000	Le 300,000
4	Alluvial Diamond Dealer's Agent's Certificate		
	(i) Citizens	\$1,000	\$ 700
	(ii) Ecowas Citizens	\$1,500	\$1,000
5	Diamond Mining		
	(i) Artisanal and Co-operative Mining Lease (per acre)	Le 200,000	
	(ii) Small-Scale Mining Lease (per acre)	Le 750,000	
	(iii) Mine Manager's Certificate (Artisanal and Co-operative Mining Licenses)	Le 100,000	
	(iv) Body Corporate Mines Managers Certificate		
		(a) Citizen	Le 200,000
		(b) Non Citizen	Le 750,000
	(v) Licence to Dredge	\$ 500	
	(vi) Monitoring Fee (per acre)	Le 100,000	
	(vii) Rehabilitation Fee		
		(a) Artisanal Mine (per acre)	Le 200,000
		(b) Small-Scale Mine	Company to rehabilitate
	(viii) Surface Rent (per acre)	Le 100,000	
	(ix) Registration of Financial Supporter	Le50,000	
6	Standard Assessment Income Tax		
	(i) Diamond Mining Licence	Le 96,000	
	(ii) Diamond Dealer's Licence		
		(a) Non-Citizen	Le 600,000
		(b) Citizen	Le 600,000
	(iii) Diamond Exporter's Agent	Le 1,200,000	
	(iv) Diamond Dealer's Agent	Le 180,000	
<b>B. GOLD</b>			
1	Gold Exporter's Licence	\$ 3,000	
2	Gold Exporters Agent's Certificate	\$ 1,000	
3	Gold Dealers Licence		
	(i) Citizens	Le 500,000	
	(ii) Non-Citizens	\$ 1,000	

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CATEGORY	Sub-CATEGORY	Cost Per Year	Cost per half year
	(iii) Monitoring Fee	Le 150,000	
<b>4</b>	<b>Gold Mining</b>		
	(i) Artisanal Mining Licence (per acre)	Le 100,000	
	(ii) Small Scale Mining Lease (per acre)	Le 500,000	
	(iii) Artisanal/Co-operative Mines- Managers Certificate	Le 50,000	
	(iv) Company Mines Manager Certificate		
	(a) Citizen	Le 200,000	
	(b) Non Citizen		Le 500,000
	(v) Licence to Dredge (per year)	\$ 500	
	(vi) Monitoring Fee (per acre per year)	Le 50,000	
	(vii) Rehabilitation Fee		
	(a) Artisanal Cooperatives (per acre)	Le 100,000	
	(b) Small-Scale Mining	Company to rehabilitate	
	(viii) Surface Rent (per acre)	Le 50,000	
<b>5</b>	<b>Gold Export Charges</b>		
	(i) Royalty for Export Licence Holders		2% of Export Value
	(ii) Royalty for Small-Scale Licence Holders wishing to export their winnings		5% of Export Value
	(iii) Valuation Fee		½% of Export Value
	(iv) Monitoring Fee		½% of Export Value
<b>6</b>	<b>Standard Assessment Minimum Tax</b>		
	(i) Gold Mining Licence (per acre)	Le 60,000	
	(ii) Gold Dealer's Licence		
	(a) Non-citizen	Le 360,000	
	(b) Citizen	Le 360, 000	
	(iii) Gold Exporter's Licence	Le 600,000	
<b>C</b>	<b>PROSPECTING &amp; EXPLORATION LICENCES</b>		
	(i) Prospecting Industrial Minerals (per sq km/year)	\$60	
	Precious Minerals (per sq km/year)	\$120	
	(ii) Exploration Industrial Minerals (per sq km/year)	\$120	
	Precious Minerals (per sq km/year)	\$250	
<b>D</b>	<b>REGISTRATION OF COMPANIES/CO-OPERATIVES UNDER SMALL SCALE and ARTISANAL MINING</b>		
<b>1</b>	Co-operative	Le 200,000	
<b>2</b>	Wholly-owned registered Sierra Leonean Companies	Le 500,000	
<b>3</b>	Body Corporate with majority Sierra Leonean Shareholding	\$ 500	
<b>4</b>	Body Corporate with Sierra Leonean Shareholding	\$ 1,000	
<b>5</b>	Body Corporate with Majority Foreign Shareholding	\$ 2,000	