

Figure 1. APPLICATION PROCESS FOR ARTISANAL MINING

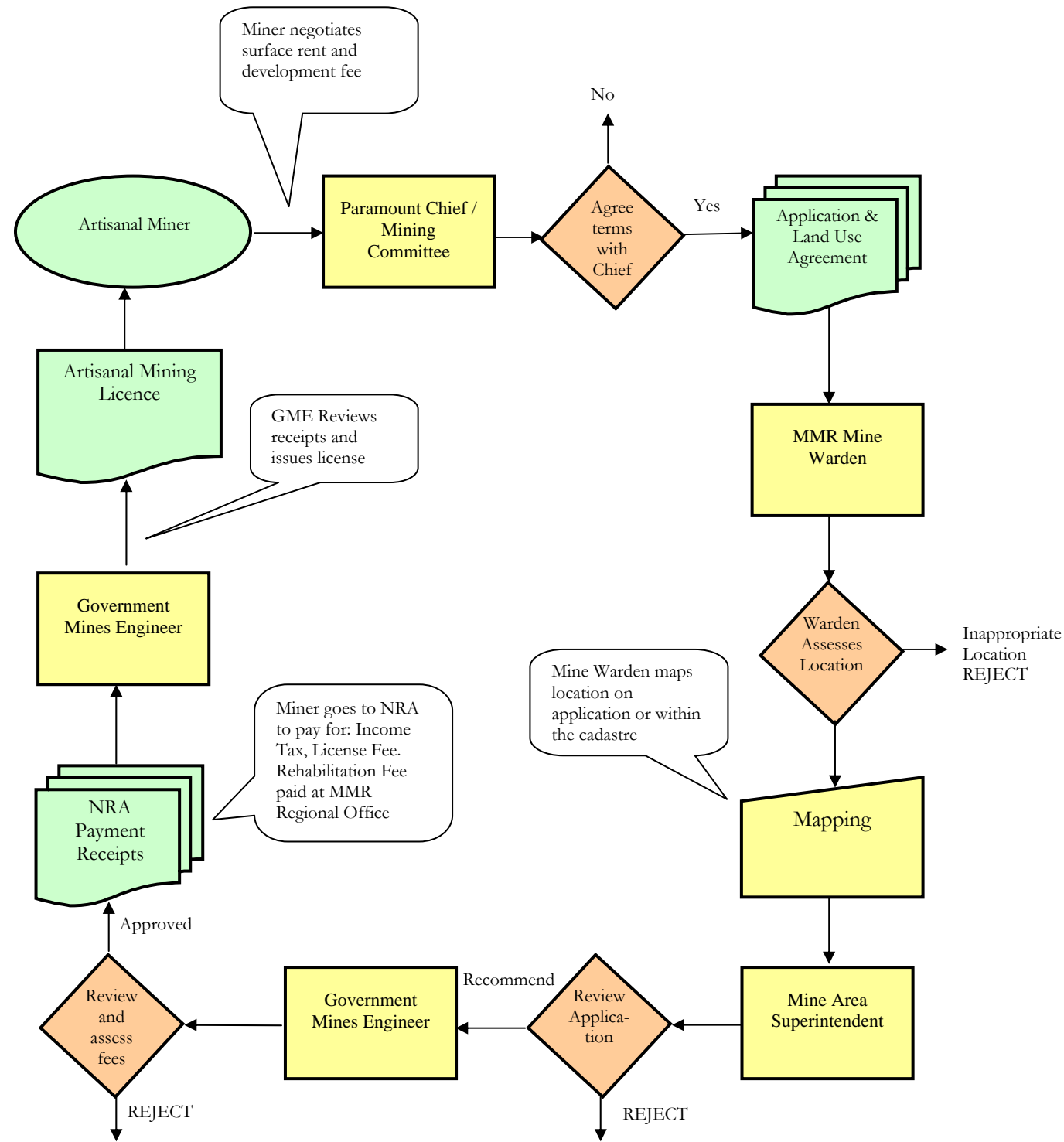


Figure 2. APPLICATION PROCESS FOR TRADING LICENCES (Gold & Diamond-Exporters, Dealers & Agents)

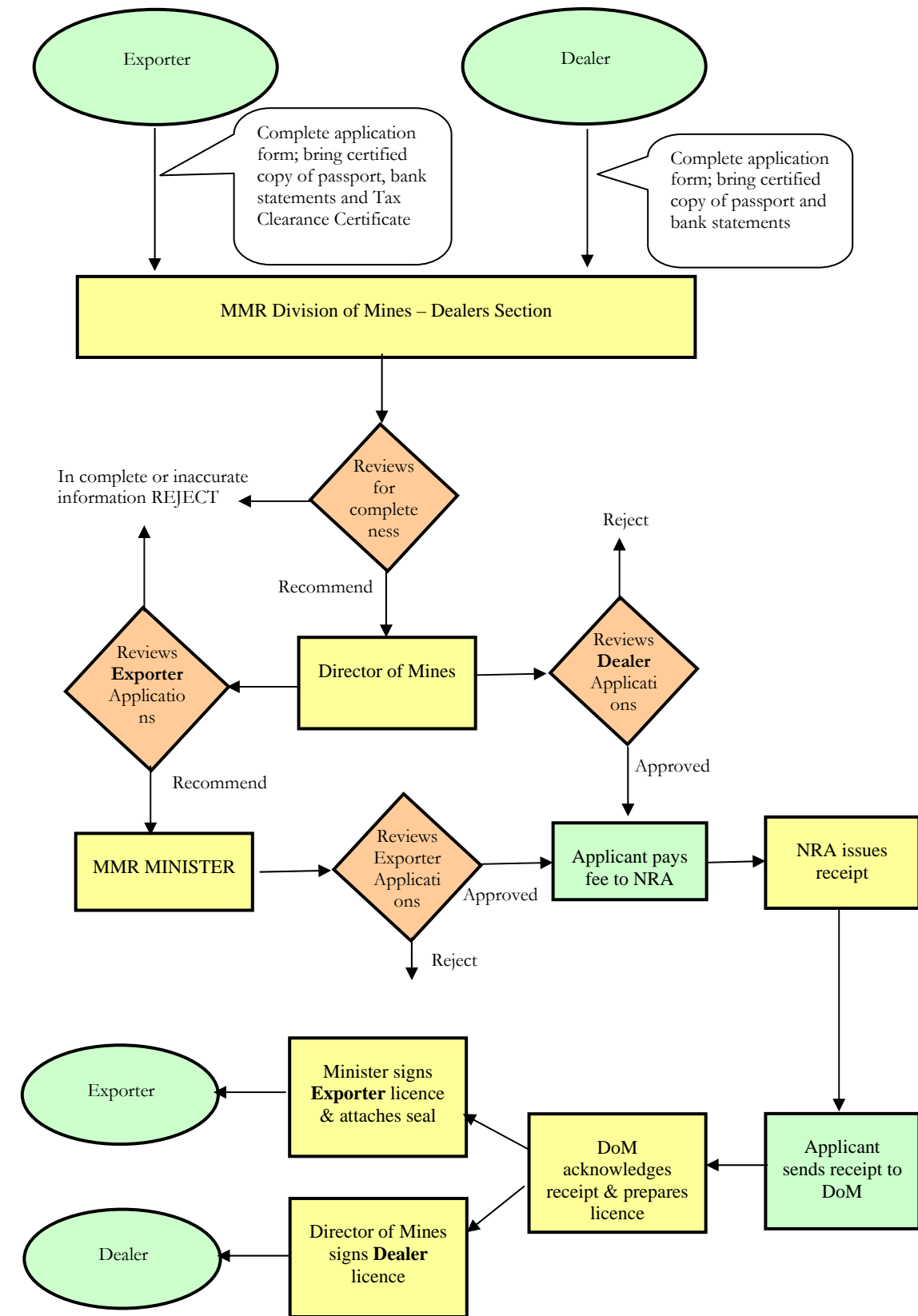


Figure 3. APPLICATION PROCESS FOR PROSPECTING AND EXPLORATION LICENCES FOR INDUSTRIAL MINING

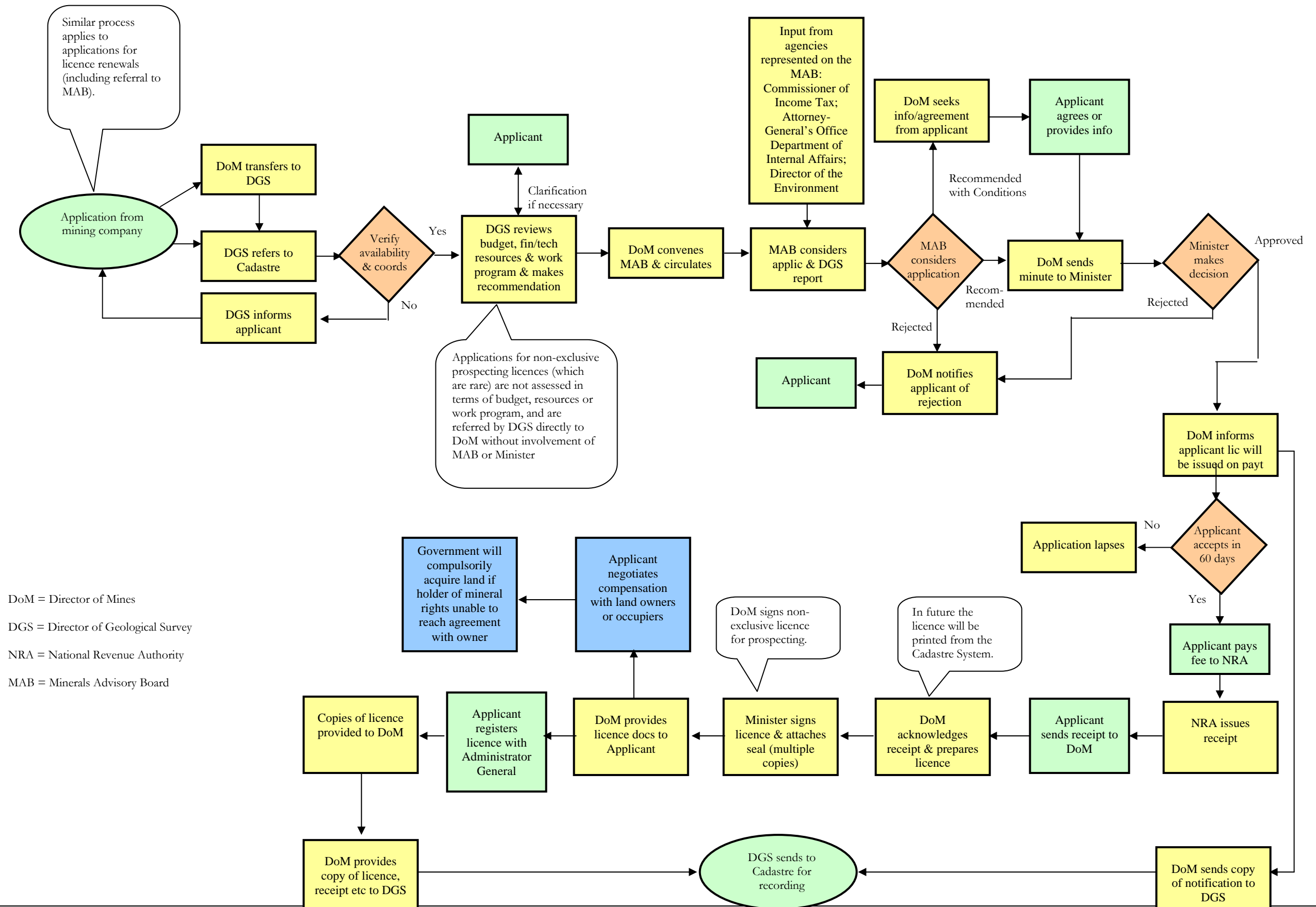
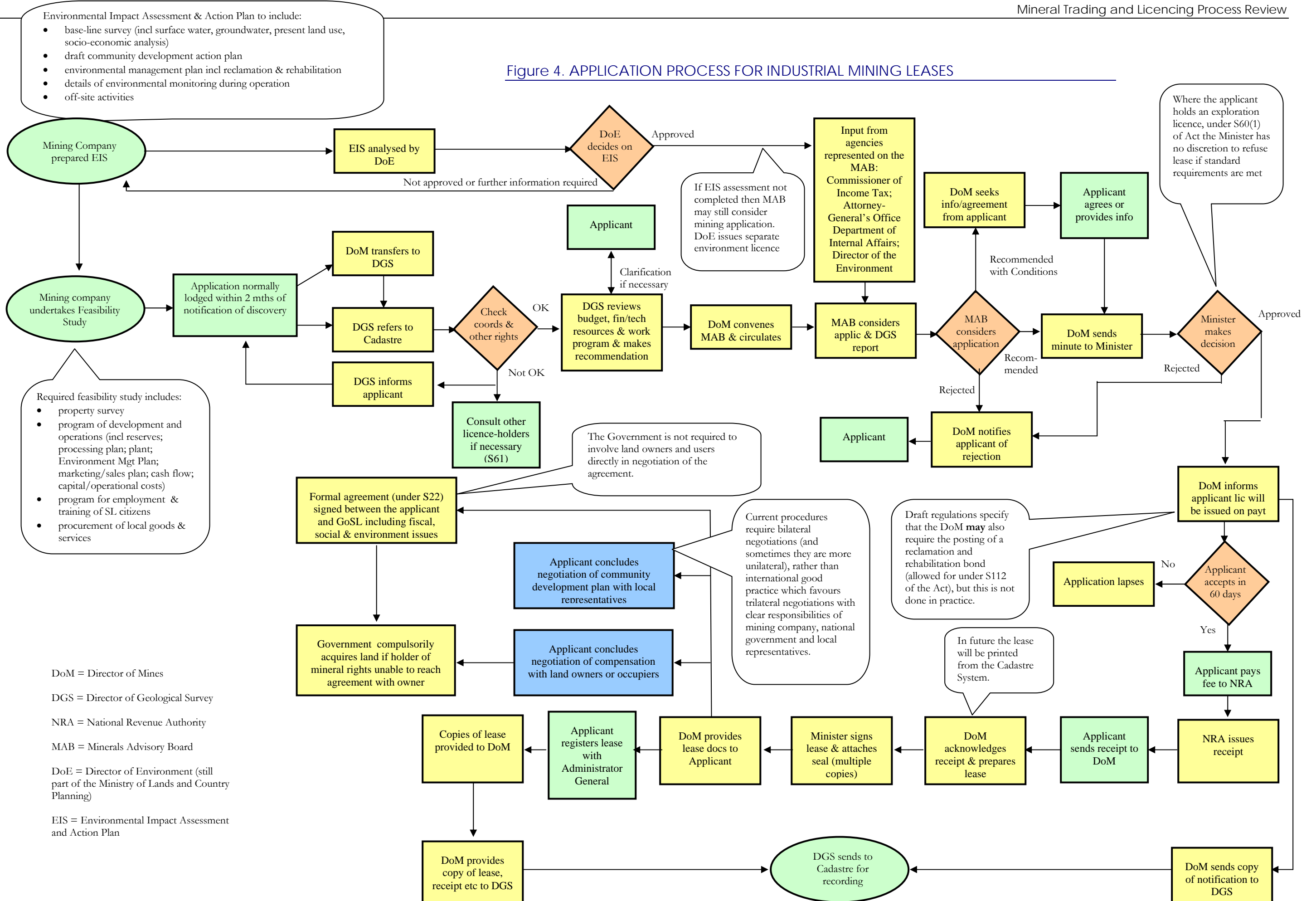


Figure 4. APPLICATION PROCESS FOR INDUSTRIAL MINING LEASES



DoM = Director of Mines
 DGS = Director of Geological Survey
 NRA = National Revenue Authority
 MAB = Minerals Advisory Board
 DoE = Director of Environment (still part of the Ministry of Lands and Country Planning)
 EIS = Environmental Impact Assessment and Action Plan

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

CATEGORY	Sub-CATEGORY	Cost Per Year	Cost per half year
A. DIAMOND			
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. GOLD			
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	
4	Gold Mining		
	(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	
5	Gold Export Charges		
	(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
6	Standard Assessment Minimum Tax		
	(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	
C	PROSPECTING & EXPLORATION LICENCES		
	(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
D	REGISTRATION OF COMPANIES/CO-OPERATIVES UNDER SMALL SCALE and ARTISANAL MINING		
1	Co-operative	Le 200,000	
2	Wholly-owned registered Sierra Leonean Companies	Le 500,000	
3	Body Corporate with majority Sierra Leonean Shareholding	\$ 500	
4	Body Corporate with Sierra Leonean Shareholding	\$ 1,000	
5	Body Corporate with Majority Foreign Shareholding	\$ 2,000	