

Doing Business in Sierra Leone

 SNAPSHOT





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Introduction to PKF and this Guide

Welcome to our PKF Doing Business in Sierra Leone publication. This snapshot guide has been compiled by PKF Mason Hill, Sierra Leone, a full member firm of the PKF Global network.

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PKF Mason Hill is a member of the Sierra Leone Chamber of Commerce, Industry and Agriculture (SLCCIA).

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Other Contributors

The legal commentary in this guide was contributed by GPK Legal, a law firm whose address is 32 Bathurst Street, Freetown, Sierra Leone. The firm may be contacted by email at info@gpklegal.com.

GPK Legal provides the following services: corporate and commercial law, legal due diligence, real estate law, dispute resolution, media, sports and entertainment law, employment law, maritime law, business litigation, environmental litigation, serious fraud litigation and general crime litigation.





Country Overview

Sierra Leone is located on the west coast of Africa, bordering Guinea to the north and east, Liberia to the south and the Atlantic Ocean to the west. From its 70-mile coastal belt of low-lying land, the country rises to a mountainous plateau and rich timber forests near the eastern frontier. Sierra Leone has a rich biodiversity, with diverse wildlife, marine resources, beautiful beaches and idyllic islands.

Geography

Area	71,740 km²
Population	8,766,409 (2025)
Capital	Freetown
Region	Sub-Saharan Africa

Politics

Form of government	Presidential representative democratic republic
Head of state and government	President
Current president	His Excellency, President Rtd. Brig. Julius Maada (since 4 April 2018)
Legislative branch	Parliament
Judiciary	Independent from the executive and legislative branches

Languages

Official language	English
Major national languages	Mende, Temne, Limba and Krio
Most widely spoken	Krio

Economy

Gross domestic product (GDP) (2024)	US\$4.73 billion
GDP per capita (2024)	US\$548
GDP real growth rate (2024)	3.9%
Inflation rate (average consumer prices) (2024)	21.6%
Projected real GDP growth	5.7% in 2023; 4.0% in 2024; 4.5% in 2025
Currency	Sierra Leonean new leone (SLE)
Exchange rate (as at 17 December 2024)	USD 1 = SLE 22.6875 GBP 1 = SLE 28.6838 EUR 1 = SLE 23.8644

Political Stability

- Democratic elections and efforts towards maintaining peace since the end of the civil war in 2002.
- The two main political parties are the All People's Congress Party (APC) and Sierra Leone People's Party (SLPP).

Key Resources

Sierra Leone is well known for its rich deposits of diamonds, gold, rutile, bauxite, iron ore, platinum, limonite and zircon. It has fertile land for crops like rice, cocoa, coffee, palm oil and ginger and its marine resources include abundant fish stocks for local consumption and export.

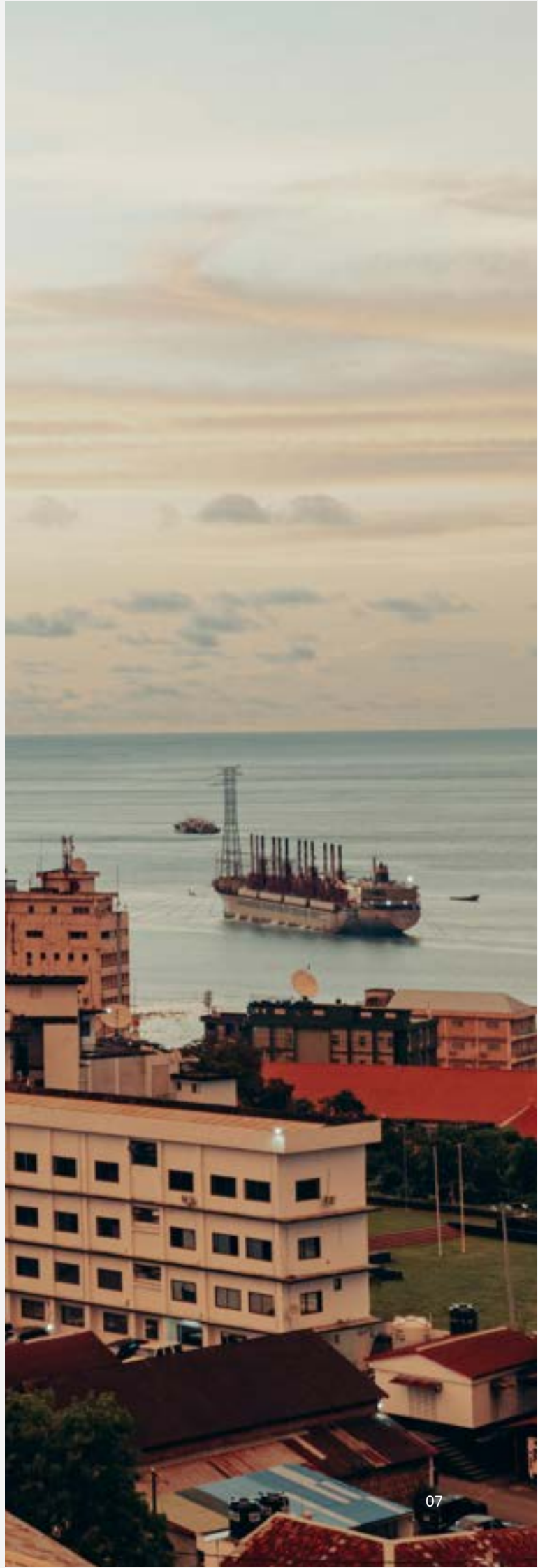
Imports

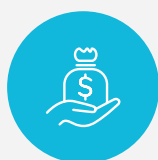
Sierra Leone's major imports include machinery, food products, petroleum products, medicines and manufactured goods.

In 2023, Sierra Leone's imports decreased by 3.2%, declining from US\$1.15 billion to US\$1.11 billion. This reduction was due to fiscal consolidation measures implemented by the government, aimed at reducing public spending and improving the country's fiscal health. These measures contributed to a stronger current account balance by decreasing the outflow of foreign currency for imports.

Primary Industries

Mining	Diamonds, gold, rutile and bauxite
Agriculture	Rice, cocoa, coffee, palm oil
Services	Tourism, banking, telecommunications, insurance, retail
Manufacturing	Limited but includes food processing, textiles, beverage production, footwear manufacturing, cigarette manufacturing, rubber and plastic products, chemical products, confectionery and agro-based processing





Investment Opportunities and Incentives

Key Sectors for Investment

Mining	Diamonds, gold, rutile and bauxite
Agriculture	Crop cultivation and agribusiness opportunities
Services	Growing sectors such as tourism, banking, insurance and telecommunications
Manufacturing	Potential for growth in food processing and light industry

Tax Incentives and Exemptions

The Investment Promotion Act, 2004 ('the Act') and the Sierra Leone Investment and Export Promotion Agency provide several tax incentives aimed at encouraging both domestic and foreign investments in Sierra Leone. The key tax incentives outlined in the Act are as follows:

- **Remittance of profits:** The Act guarantees that foreign investors can remit profits earned from their business enterprises after taxes without restrictions.
- **Exemption from export licences:** An export licence is not required for the export of locally produced goods, except for specific items like gold and diamonds, which can reduce administrative burdens for businesses.
- **Withholding tax obligations:** While interest payments on loans may be subject to withholding tax obligations under the Income Tax Act, 2000, the Act facilitates the remittance of profits and capital repatriation, which can be beneficial for investors.
- **Expatriate remittances:** Expatriate personnel with work permits are allowed to make remittances abroad through commercial banks, subject to applicable withholding tax obligations.

- **Income tax exemptions:**
 - Businesses with at least 20% Sierra Leonean ownership may qualify for corporate tax exemptions.
 - **New businesses:** Eligible for a five-year income tax exemption if the investment is at least US\$10 million.
 - **Existing businesses:** Eligible for a five-year income tax exemption if investing at least US\$5 million in expansion.
 - **Employment-based incentive:** A five-year corporate tax exemption is available for businesses employing at least 100 full-time employees if the investment is at least US\$5 million.
- **Import duty exemptions:**
 - A three-year grace period on import duties for new and existing businesses importing plant, machinery or equipment.
 - Lower import duty rates for raw materials to encourage local manufacturing.
- **Sector-specific incentives:**
 - **Agriculture:** Investments in agriculture may receive tax holidays and other incentives to promote food security and export diversification.
 - **Energy and infrastructure:** Tax relief measures, including corporate income tax exemptions and customs duty reductions, are available for companies involved in energy and infrastructure.
- **Special economic zones (SEZs):**
 - Businesses operating within SEZs are entitled to a three-year corporate tax holiday.
 - Expedited government services, including customs, immigration and registration, are provided to facilitate operations.



Resources and Value Addition

- Abundant natural resources with potential for increased value addition.
- Mining sector:
 - Processing plants – refining iron ore, bauxite, gold and diamonds domestically, increasing their market value before export.
 - Diamonds and gemstones – cut and polished locally, generating higher returns compared to exporting raw stones.
- Agriculture sector:
 - Cocoa beans – processed into chocolate products.
 - Palm oil – refined into high-value products.
 - Rice – packaged for consumer markets, adding value before distribution.
- Packaging:
 - Coffee, processed foods and seafood – packaged to meet international standards and appeal to global markets.
- By-products utilisation:
 - Palm kernel shells – converted into biofuel.
 - Cocoa husks – repurposed as animal feed.
- Infrastructure development:
 - Transportation networks and energy infrastructure – improved to support value-adding industries.
 - New industrial parks – providing hubs for manufacturing and processing activities.
- Skills and technology:
 - Technology and skills development programmes – enhancing local expertise in processing, manufacturing and quality control.





Business Registration Requirements

The Companies Act, 2009, the amendment of 2014 and the National Investment Board (NIB) Act, 2022 govern and regulate businesses in Sierra Leone. The NIB is intended to serve as a one-stop shop to facilitate and enhance investment procedures and the business environment. An overview of the business registration process is set out below.

Types of Business Registration

- Locally incorporated company:
 - Registering a company requires a minimum of one shareholder and two directors, who can be of any nationality. However, any company registered with fewer than two directors must appoint an additional director within one month of registration or must cease trading after 30 days of failing to do so.
 - Other types of business registrations include sole proprietorship (otherwise known as a one-man business) and partnerships. A partnership must be formed by more than two but fewer than 20 people and must be registered with the Office of the Administrator and Registrar General, located at the NIB building.
- Branch of a foreign company:
 - Foreign entities can establish a branch in Sierra Leone, by registering their business as a foreign incorporated business. As such, they will be registered to do business in Sierra Leone and must comply with the regulations in the Companies Act 2009 and 2014 (as amended).

Registration Process

- Step 1: Name reservation
 - Conduct a name search at the Directorate of Corporate Affairs (DCA) to ensure the desired business name is not already

in use and that there is no prohibition preventing its use.

- Reserve the business name through the DCA.
- Step 2: Documentation preparation
 - Prepare the memorandum and articles of association outlining the company's structure, purpose and operations.
 - Complete statutory forms, including details of directors, shareholders and the company secretary as well as statutory notices/forms.
 - Directors must provide a copy of the information page of their passport for identification purposes and each director must disclose any other directorships they may have in Sierra Leone.
- Step 3: Submission and incorporation
 - Submit the completed documents to the DCA for incorporation.
 - Pay the requisite registration fees.

The fees vary based on the type of company and the services required. Below is a summary of the key statutory fees associated with incorporation.

Name Search/Reservation Fees

- No fee is charged for electronic name searches.

Incorporation Fees for Local Companies

- Issuance of certificate: SLE 150/SLE 250
 - A fee of SLE 150 applies to companies incorporated and registered in Sierra Leone between 5 June 2009 and 17 January 2016. The fee is SLE 250 for companies registered after 17 January 2016.

- For companies incorporated before June 2009 that failed to register with the Corporate Affairs Commission (CAC), a restoration fee of SLE 3,000 is applicable.

Incorporation Fees for Foreign Companies

- Registration of certified documents: US\$200
 - This fee covers the registration of certified copies of a charter, statutes or memorandum and articles of a company incorporated outside of Sierra Leone, including all documents required for registration under section 485 of the Companies Act.

Additional Services and Fees

- Approval for transfer of shares: SLE 150
- Request for status report on company: SLE 100
- Increase/reduction of share capital: SLE 50
- Change of company name: SLE 60
- Change of address/director/secretary: SLE 50
- Certified true copy of certificate of registration: SLE 50 per copy

Fees are subject to change; it is advisable to consult the CAC and NIB directly or visit their official websites for the most current information.





Taxation

Sierra Leone's tax system encompasses various taxes applicable to individuals and businesses. The Income Tax Act 2000 as amended defines the exact tax rates, rules and procedures for calculating and paying taxes in Sierra Leone.

An overview of key tax categories is provided below.

Company/Corporate Income Tax

- Corporate income tax is a form of income tax that is levied on corporate bodies such as limited liability companies, trusts and co-operatives.
- Permanent establishments are taxable at a rate of 25% on their taxable income.
- Corporate income tax is paid in instalments by both private and public companies that declare taxable profits in a year of assessment, known as provisional estimates (due date on or before 31 January annually).
- The instalments are spread quarterly at 25% of the total tax due, payable on or before the 15th of the third, sixth, ninth and 12th months of the year of assessment, which may coincide with the tax year (January to December).
- Annual corporate income tax returns are submitted on or before 30th April of each year.

Withholding Tax

- Withholding tax (WHT) is deducted at source of income or payment for goods and services that exceed the minimum threshold of SLE 1,000 per transaction.
- WHT rates vary depending on whether the recipient of the income is resident or non-resident and the nature or type of payment.

- Some types of payment and rates are outlined below:

Type of payment	Resident (%)	Non-resident (%)
Contractor	6.5	11.5
Professional service providers	15	15
Dividend	15	15
Interest	15	15
Rent	10	15

- WHT deducted should be remitted to the National Revenue Authority (NRA) by the 15th day of the month following the month in which the deduction was made.

Value Added Tax/Goods and Services Tax

- Sierra Leone's value added tax, known locally as goods and services tax (GST), is a tax on the domestic consumption of imported and locally produced goods and services, paid as a percentage of their value at the time they are imported, sold, exchanged or delivered.
- GST is applied at a single rate of 15% on the majority of goods and services (including imports) supplied in Sierra Leone for local use or benefit.
- GST is collected from consumers by registered businesses when they make supplies of those goods and services that are not exempt under the Goods and Services Tax Act.
- Total input GST paid by registered GST traders is deducted from the total output GST received by them from their customers. The net difference is paid over to the NRA at the end of the month following the transaction. A credit may be claimed if input GST exceeds output GST.

- Categories of goods and services supplies:
 - Standard-rated supplies – 15%
 - Zero-rated supplies – 0% (exports)
 - Exempt supplies – supply of water (excluding bottled), medical supplies
 - Supplies outside the scope of GST (sale of business as a going concern, mergers and acquisitions).
- The GST registration threshold is SLE 500,000.
- The due date for payment of taxes and filing of tax returns with the NRA is the 21st day of the following month (Finance Act 2025).

Pay-As-You-Earn (PAYE) Tax

- The Income Tax Act imposes taxes on basic salary and fringe benefits as employment income from individuals in gainful employment.
- Employers will deduct tax according to the prevailing rates from their employees' salary or wages on each pay day for a month and then remit the tax to the NRA on or before the 15th day of the following month.
- Further, for individuals receiving employment income, there is a non-taxable allowance of SLE 6,000 per year or SLE 500 per month. For employees receiving leave allowance in excess of their basic monthly salary, the excess shall be subject to income tax at 30% or the higher marginal band in which that employee falls.
- The current monthly minimum wage for all employees including domestic staff is SLE 800.
- For residents, the income tax bands and rates generally applicable to chargeable income vary from nil to the 30% marginal tax band:

Monthly chargeable income (SLE)	Income tax rate
Up to 600	nil
Next 600 (601 – 1,200)	15%
Next 600 (1,201 – 1,800)	20%
Next 600 (1,801 – 2,400)	25%
Excess over 2,400	30%

- The chargeable income of non-resident individuals is generally taxed at a flat rate of 25%.
- PAYE should be remitted to the NRA by the 15th day of the month following the month in which the deduction was made.

Payroll Tax

- With reference to the Payroll Tax Act 1972, an annual lump sum known as 'payroll tax' is levied on all foreign nationals working in Sierra Leone.
- The payroll tax is payable by employers, on behalf of each foreign national in their workforce.
- The amounts payable are as follows:
 - Citizens from Economic Community of West African States (ECOWAS) – SLE 1,500
 - Non-ECOWAS citizens – SLE 5,000.
- This tax is payable in respect of all foreign nationals, irrespective of how long such individuals are employed in Sierra Leone.
- Payroll tax is payable by no later than 31 January every year.

Capital Gains Tax (CGT)

- CGT is a tax on gains realised on the disposal of a chargeable asset which includes, but is not limited to, a business asset, investment asset, land and sea and its attachments in Sierra Leone.
- Chargeable disposals include shares and gifts, subject to certain exemptions.

- Persons taxable shall be liable to withhold and pay CGT to the NRA at a rate of 25% of the capital gain accrued or derived.

Stamp Duty

- Stamp duty fees are levied on the value of property for conveyances and other assignments of property, real and personal, mortgage debentures and transfers thereof, and property liquidations.
- The rate of stamp duty for property, other than financial instruments, increased from 0.5% to 1% and to 2% for that on financial instruments in the Finance Act 2024.

Social Security Contributions

Social security contributions in Sierra Leone are made to the National Social Security and Insurance Trust (NASSIT), which administers pensions and social security benefits. The key details are set out below.

- Contribution rates:
 - Employee contribution: 5% of gross income
 - Employer contribution: 10% of gross income
 - Total contribution: 15% of gross income.
- Applicability:
 - Nationals: All employees who are Sierra Leonean nationals are required to contribute to NASSIT.
 - Expatriates: Expatriates working in Sierra Leone under a contract of service are also required to contribute to NASSIT.
 - Employers are obliged to ensure contributions are made for both national and expatriate employees.
- Responsibility:
 - The employer is responsible for deducting the employee's share and remitting both the employer and employee contributions to NASSIT on a monthly basis.

- Governing law:
 - The NASSIT Act, 2001 (Act No. 5 of 2001) governs the operations and regulations of the NASSIT. The Act mandates the collection of contributions and the provision of pensions and other social security benefits.
- These contributions fund:
 - retirement pensions
 - invalidity benefits
 - survivors' benefits for dependants of deceased contributors
 - other social security benefits as defined under the NASSIT Act.

Vocational Education Levy for Employers

- Employers usually contribute a percentage of payroll costs to support vocational education and training programmes. It is important to note that there is no specific vocational education levy imposed on employers. However, the government emphasises the importance of technical and vocational education and training (TVET) as a means to enhance the skills of the workforce and promote economic development. Employers are encouraged to invest in employee training and development to align with national goals of improving employability and productivity.

Compliance

- Employers must ensure timely remittance of contributions to avoid penalties or legal repercussions. Contributions are typically due within 15 days following the end of each month.
- Tax and social security registration
 - Obtain a tax identification number (TIN) from the NRA. This is usually issued when tax registration has been completed.
 - Registration with the NASSIT for employee social security contributions.

- Business licence acquisition

- Businesses must register and obtain a business licence from the relevant local municipal council for the area where they operate. For Freetown, businesses should contact the Freetown City Council.
- Fees vary depending on business type and location.

- Business registration

- Obtain a business registration certificate from the relevant body.
- Timeline: Although the entire registration process is stated as taking between seven and 14 working days, subject to all relevant valid documents being submitted on time, it typically takes between three and four weeks.
- Legal requirements: Directors and shareholders:
 - A minimum of two directors and one shareholder is required for incorporation of limited companies. However, a company may register with only one director but must appoint additional directors within one month of incorporation or cease to trade after three months of failing to do so.

- Directors and shareholders can be of any nationality.

- Registered office: A physical registered office address within the jurisdiction of Sierra Leone is mandatory.

- Income tax

- Businesses must register for income tax with the NRA, file and submit monthly and annual returns and remit payments.

- Social security

- Employers must register with the NASSIT and make monthly contributions.

- Workmen's compensation

- Employers are encouraged to contribute to workmen's compensation insurance to cover work-related injuries or illnesses.

- Employment equity

- Employers must adhere to regulations promoting equal employment opportunities and elimination of workplace discrimination by complying with the Employment Act, 2023.





Work Permits and Residence Permits

Application Process

- Residence permit: Employers must apply on behalf of their expatriate employees by submitting a formal request to the Sierra Leone Immigration Department. This involves providing an official letter detailing the employee's role and other pertinent information.
- Work permit: Following the acquisition of a residence permit, a work permit application is necessary. Required documents typically include a valid residence permit, a national identity number (NIN), an employer's letter specifying the job title, copies of the employee's passport and company registration details.

Fees

- Residence permit: Fees vary based on the applicant's role, sector and whether they are an ECOWAS or non-ECOWAS citizen.
- Work permit: An applicant for a work permit shall pay the appropriate fees depending on the sector in which they are seeking work before the issuance of the work permit.

- Formal sector:
 - ECOWAS citizen – SLE 22,740
 - Non-ECOWAS citizen – SLE 34,700
- Informal sector:
 - ECOWAS citizen – SLE 5,000
 - Non-ECOWAS citizen – SLE 22,740

Governing Authorities

- Residence permits: Managed by the Sierra Leone Immigration Department.
- Work permits: Overseen by the Ministry of Labour and Social Security.
- Employers must ensure compliance with these regulations to facilitate the legal employment of expatriate staff in Sierra Leone.





Specific Licences for Businesses in Sierra Leone

When setting up and operating a business in Sierra Leone, various specific licences are required depending on the nature of the business. Compliance with licensing requirements ensures that businesses operate legally and sustainably.

Business Licences

- Purpose: Authorises general business operations.
- Issuing authority: Local municipal councils or the NRA.

Sector-specific Licences

Certain industries require specialised licences to operate. Examples include:

Industry	Licence	Issuing authority
Mining	Mining licence or small-scale mining licence	National Mineral Agency
Transport	Vehicle operator licence or transport service permit	Sierra Leone Road Safety Authority
Fisheries	Fishing vessel licence or fish processing licence	Ministry of Fisheries and Marine Resources
Hospitality	Hotel and guesthouse licence	Ministry of Tourism and Cultural Affairs
Healthcare	Health facility licence	Ministry of Health and Sanitation
Telecommunications	Telecommunications licence	National Telecommunications Authority
Petroleum	Petroleum licence	Petroleum Regulatory Agency

Import/Export Licences

- Purpose: Required for businesses engaged in international trade.
- Issuing authority: NRA.
- Additional considerations: Certain goods, such as diamonds, gold and restricted commodities, may require additional clearances.

Environmental Licences

The Environment Protection Agency (EPA) plays a crucial role in regulating businesses whose activities may impact the environment. Compliance with the EPA is essential for sectors such as mining, construction, manufacturing and agriculture.

The key EPA requirements are set out below.

- Environmental impact assessment (EIA)
 - Required for projects that may have significant environmental effects.
 - Businesses must conduct an EIA and submit a report for EPA approval before commencing operations.
- Environmental permits
 - Issued after the successful review of the EIA report.
 - Permits are categorised based on the scale and nature of the project.
- Compliance monitoring
 - The EPA conducts regular inspections to ensure ongoing compliance with environmental regulations.

Reference Websites

Sierra Leone Investment and Export Promotion Agency (SLIEPA)	https://www.sliepa.gov.sl
National Investment Board (NIB)	https://nib.gov.sl
National Revenue Authority (NRA)	https://www.nra.gov.sl
National Social Security and Insurance Trust (NASSIT)	https://nassit.org.sl
Environment Protection Agency (EPA)	https://epa.gov.sl
Sierra Leone Legal Information Institute (SierraLii)	https://sierralii.gov.sl
Sierra Leone Immigration Department (SLID)	https://slid.gov.sl
Sierra Leone Chamber of Commerce, Industry and Agriculture (SLCCIA)	http://www.slccia.sl (website under construction at time of writing)
Office of the Administrator and Registrar General	https://oarg.gov.sl
African Development Bank Group	https://www.afdb.org/en

Reference Legislation

- Income Tax Act, 2000
- National Social Security and Insurance Trust Act, 2001 (Act No. 5 of 20 July 2001)
- Investment Promotion Act, 2004
- Goods and Services Tax (GST) Act, 2009
- Companies Act, 2009 and 2014 (as amended)
- Finance Act, 2016
- Environment Protection Agency Act, 2022
- National Investment Board Act, 2022
- Employment Act, 2023
- Finance Act, 2023
- Finance Act, 2024
- Finance Act, 2025.



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