

OFFICIAL PARTNERSHIP

YOUR BUSINESS

LEGAL NAME		TRADING NAME (IF DIFFERENT)	
MULTI-COUNTRY OFFICE Y <input type="checkbox"/> N <input type="checkbox"/>	COUNTRY OF INCORPORATION	DATE OF INCORPORATION	
BUSINESS CORRESPONDENCE ADDRESS			
YOUR BEST TELEPHONE CONTACT		WEBSITE URL	YOUR BEST EMAIL CONTACT

YOUR CEO

SURNAME		GIVEN NAME(S)	
SEX M <input type="checkbox"/> F <input type="checkbox"/>	DOB (DD/MM/YYYY)	PLACE OF BIRTH (TOWN, COUNTRY)	NATIONALITY
PERMANENT HOME ADDRESS			OFFICIAL PARTNER NUMBER <small>(WE USE THIS TO TRACK YOUR PARTNER COMMISSIONS SO PLEASE LEAVE BLANK)</small>

We are interested in becoming an Official Partner of The **GO-FOR-GOLD** program of the Government of Sierra Leone. Our expertise lies in the sectors of residency by investment and/or citizenship by investment, or we are actively engaged in the legal, accounting, trust, corporate services, fiduciary, or wealth management sectors of the global economy. We recognize the high standards the Government of Sierra Leone sets for the integrity and calibre of its Official Partners. Accordingly, we agree to undergo your mandated due diligence process. We understand that there is a fee of US\$2,000 to cover the costs of this due diligence exercise. This fee will be refunded in full when you receive our first client instruction with the due diligence fee refund included in our first Official Partner Thank You remittance. We acknowledge that the due diligence process must be successfully completed and our status as an Official Partner confirmed before we can begin processing any client instructions. We note that only entities that have been confirmed as Official Partners are authorized to sell or process orders related to The **GO-FOR-GOLD** program. We also acknowledge you will provide us with 7 days advance notice of any marketing communication you will send to any clients we introduce to you. We agree the Official Partnership terms and conditions overleaf govern our professional and commercial relationship with TG 2050 LTD.



Name: _____

Date: _____

Signed by _____

Official Partnership Terms

GO-FOR-GOLD Permanent Residency In Sierra Leone

1. Introduction

These terms set the conditions under which organizations may become Official Partners in the **GO-FOR-GOLD** program, managed by TG 2050 LTD on behalf of the Government of Sierra Leone. The initiative aims to attract investment in Sierra Leonean gold bullion and contributions to Government revenues by offering permanent residency and Citizenship in Sierra Leone.

2. Eligibility for Official Partnership

To be eligible as an Official Partner, an organization must:

- Be legally registered and in good standing in its country of operation.
- Have a proven track record in ethical business practices.
- Have no negative history of legal disputes that could impact its credibility.

3. Due Diligence Requirement

TG 2050 LTD is committed to rigorous due diligence to ensure all Official Partners meet the highest standards of integrity and credibility. The due diligence process includes:

- A comprehensive review of the organization's business history and operational integrity.
- Background checks of key personnel within the organization to ensure they have no criminal record or involvement in unethical practices.
- Assessment of the potential reputational risks the partnership might pose to the Government of Sierra Leone.

4. Obligations of Official Partners

Official Partners are expected to:

- Uphold the standards and values of the **GO-FOR-GOLD** program in all dealings.
- Provide accurate and complete information to TG 2050 LTD for client application processing.
- Collaborate with TG 2050 LTD in promoting the initiative and attracting eligible candidates.
- Ensure all promotional and operational activities related to the initiative comply with the legal requirements of Sierra Leone and the standards set by TG 2050 LTD.

5. Monitoring and Compliance

TG 2050 LTD reserves the right to:

- Conduct periodic reviews and audits of Official Partners to ensure compliance with these terms.
- Require corrective actions if an Official Partner fails to meet the required standards.
- Terminate the partnership agreement unilaterally if an Official Partner is found to be in violation of these terms or if continued partnership poses a reputational risk to the Government of Sierra Leone.

6. Termination

Either party may terminate the partnership agreement with a written notice of 30 days. Reasons for termination may include, but are not limited to, breach of terms, legal disputes affecting partner credibility, or significant reputational risks identified.

7. Dispute Resolution

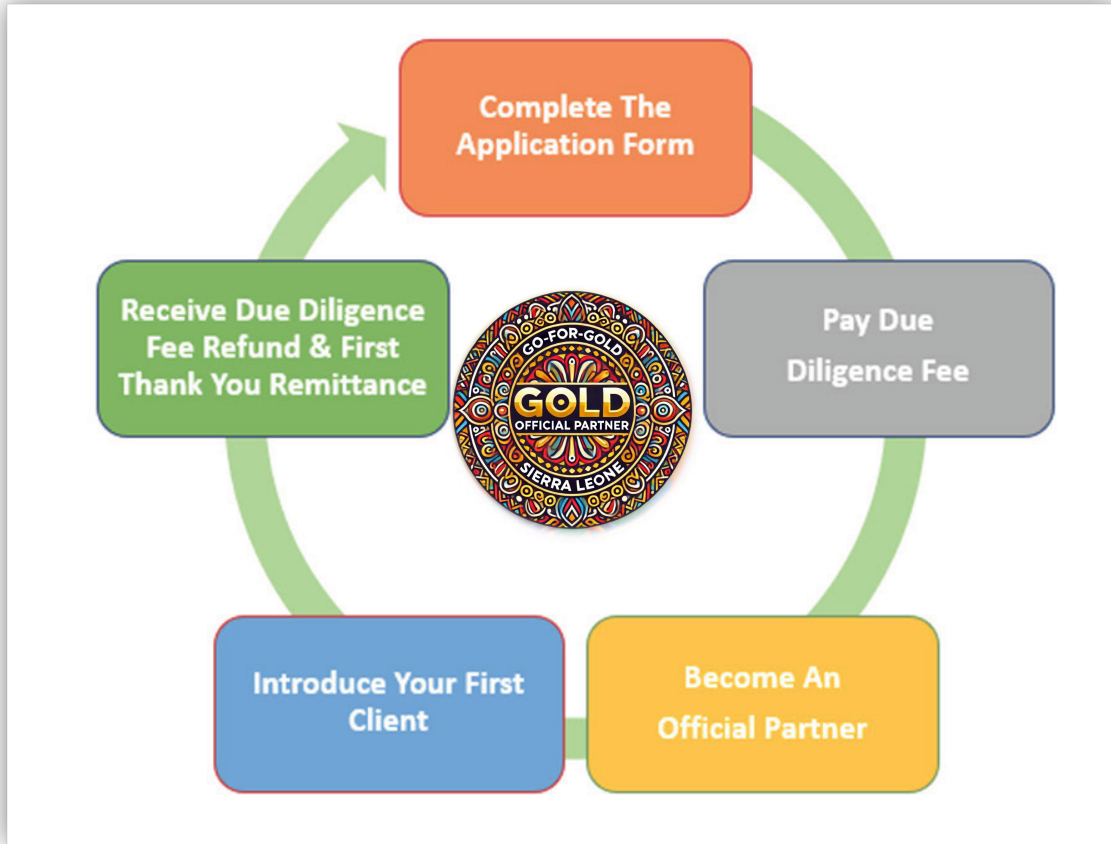
In the event of disputes arising from or related to these terms, the parties agree to seek resolution through negotiation and mediation before pursuing any legal action.

8. Amendments

These terms may be amended by TG 2050 LTD with prior notice to all Official Partners. Continued partnership after such amendments constitutes acceptance of the new terms.

Official Partner Application Process

A request for Due Diligence Fee payment will be sent upon receipt of your signed and completed Official Partnership Application Form on page 1.



THE OFFICIAL PARTNER THANK YOU FEE SCHEDULE

COMMISSIONS

GO-FOR-GOLD SERVICE	OFFICIAL PARTNER COMMISSION
PERMANENT RESIDENCY	USD12,000
FAST TRACK NATURALIZATION	USD20,000
HERITAGE NATURALIZATION	USD10,000
UPGRADE NATURALIZATION	TBA
EACH USE-CASE OPTION	USD1,000
EACH ADDITIONAL FAMILY MEMBER	USD1,000



SIERRA LEONE GO-FOR-GOLD PERMANENT RESIDENCY COMMENCING JANUARY 1, 2025

SERVICE	INCLUDES	CLIENT INVESTS	PARTNER SHARE
SINGLE APPLICANT	1 applicant 18 years or over	Program Fee USD65,000 1KG of Gold (2% discount)	USD12,000
NUCLEAR FAMILY	4 Qualifying Family Members	Program Fee USD75,000 1KG of Gold (2% discount)	USD12,000
EXTENDED FAMILY	8 Qualifying Family Members	Program Fee USD100,000 2KG of Gold (2% discount)	USD12,000
ADDITIONAL QUALIFYING FAMILY MEMBERS	Any number of additional Qualifying Family Members	USD10,000 each additional Qualifying Family Member	USD1,000
LEGAL CHANGE OF NAME	See PRPLUS USE-CASE OPTION description	Up to 4 family members. Each additional family member USD2,000 extra	USD1,000
TAX RESIDENCY	See PRPLUS USE-CASE OPTION description	USD10,000 for 2 adults plus USD1,000 taxation contribution per adult	USD1,000

* ALL PERMANENT RESIDENCY OPTIONS COME WITH 5 YEAR **GFG CLUB** MEMBERSHIP *

QUALIFYING FAMILY MEMBERS

Father, mother, children 18 years or younger, grandparents, second (or additional) legal spouse

Submit

- Submit the signed **Application Form**, enclose the **Certified True** documents as supporting evidence.

Process

- Your application file is opened and a **Request For Fees** will be sent to you for dispatch to our Escrow Agent.

Fees

- Your programme fees are received and your application progresses; **Due Diligence** and **Background Checks** are completed.

Approve

- Your **Permanent Residency in Sierra Leone is Approved In-Principle**, a **1KG Gold Bullion Purchase Contract** will be sent to you for completion of your qualifying investment.

Refuse

- If your application is **Refused**, our Escrow Agent will return 100% of your programme fees to the same bank account they originated from.

Final PR

- Your **Permanent Residency in Sierra Leone is finalized**, upon completion of the **1KG Gold Bullion Purchase Contract** and PR approval documentation is dispatched.

TIME TO APPROVAL IS 40 DAYS OR LESS

LIFETIME PERMANENT RESIDENCY IN SIERRA LEONE

PURCHASE OF 1KG OF SIERRA LEONEAN
GOLD BULLION HELD IN SECURE
GOVERNMENT VAULT STORAGE FOR 5-
YEARS (PLUS PAYMENT OF APPLICABLE
PROGRAMME FEES) QUALIFIES FOR
PERMANENT RESIDENCY.



GO-FOR-GOLD

PERMANENT RESIDENCY

Application Process

STEP-BY-STEP

1. Gather and Record the Documents

Start by collecting all required documents for the **GO-FOR-GOLD Permanent Residency (PR)** application. These include essential personal documents such as proof of identity and family relationship status (as appropriate). Ensure that all documents are organized and prepared for submission.

2. Certify the Documents as True Copies

Once your documents are gathered, proceed to certify them as true copies.

Required documents include:

- Passport Bio-Details Page
- Passport Photo
- Marriage Certificate
- Birth Certificate

3. Pre-Submission Double-Check

Carefully review all the documents to ensure that everything is complete and accurate. Double-check for any errors or missing information to ensure a smooth submission process.

4. Sign the Confirmation of Enclosures

After confirming your documents are complete, sign the **Confirmation of Enclosures** form. This document certifies that all necessary papers have been included in your application.

5. Submit the Documents via Email

Once you have signed the Confirmation of Enclosures, email all the documents in the prescribed format, along with the signed form, to

applications@goforgold.center. This marks the official submission of your application.

6. Receive Request for Funds and Escrow Agreement

After receiving your application, you will be sent a **Request for Funds** along with the **Escrow Agreement** and the bank account details for the remittance of the program fees associated with the **GO-FOR-GOLD** Permanent Residency.

7. Due Diligence and Background Checks

Once the program fees are received, the due diligence and background check process will begin. This is to verify eligibility and ensure compliance with all required standards for residency.

8. Permanent Residency Approval

Upon successful completion of the background checks, **Permanent Residency** will be approved in principle within **40 days**. You will receive confirmation of PR approved-in-principle status at this stage.

9. Gold Purchase Contract

Following PR approval in principle, you will be provided with a **Gold Purchase Contract**. This contract allows you to purchase gold at a 2% discount to market price, which will then be placed into **government-mandated 5-year storage**. This step formalizes your investment and secures your lifetime permanent residency benefits.

10. Completion of Gold Contract Purchases and Document Dispatch

Once the gold purchase contract is completed, the purchased gold will be stored in government reserves for **5 years**. Upon completion, all relevant documentation, including the **Certificate of Gold Deposit, Insurance** and **Permanent Residency Cards**, will be dispatched to you. This completes the **GO-FOR-GOLD** Permanent Residency process.

This streamlined process ensures that your investment is secured through the gold purchase contract, your PR status is confirmed, and all approval documentation sent to you within 40 days, marking the successful completion of the **GO-FOR-GOLD Permanent Residency program.**



Sierra Leone Benefits

GO-FOR-GOLD | USE-CASE OPTIONS

[WATCH VIDEO HERE](#)

PRPLUS | TAX RESIDENCY

USD30,000

A **Tax Residency Certificate (TRC)** confirms an individual's tax residency in Sierra Leone, helping avoid dual taxation or home country presumptions of tax residency. It is issued based on criteria like physical presence, economic activity, or permanent residence. A TRC enables access to double taxation treaty benefits, proving taxation elsewhere and countering home country claims. It establishes a clear tax base, reducing global liabilities, especially in low-tax jurisdictions. Maintaining ties in the issuing country and cutting taxable ties with the home country strengthens its validity.

SERVICE PACKAGE INCLUDES

(all services provided remotely)

- **Establishment of a Sierra Leone limited liability company as a sole shareholder and a director**
- **Establishment of a corporate bank account with Access Bank**
- **Establishment of a personal bank account Sierra Leone Commercial Bank**
- **USD1,000 taxation contribution for Year 1 Tax Residency**
- **Official Tax Residency Certificate issued by the National Revenue Authority of Sierra Leone**



Sierra Leone Benefits

GO-FOR-GOLD | USE-CASE OPTIONS

[WATCH VIDEO HERE](#)

PRPLUS | LEGAL CHANGE OF NAME **

USD30,000

In Sierra Leone, legally changing your name as a permanent resident involves submitting an affidavit of name change to a **Notary Public** or **Commissioner for Oaths**, followed by publication in the national gazette to formalize the change. Once gazetted, you can update personal identification documents such as your Sierra Leonean PR card and tax file number. With updated identification, you can open personal bank accounts in your new name at local banks, providing proof of name change, residency, and other required documents. Similarly, as the **Ultimate Beneficial Owner (UBO)** of a company incorporated in Sierra Leone, you can open corporate bank accounts under your new name.

SERVICE PACKAGE INCLUDES

(all services provided remotely)

- Establishment of a Sierra Leone limited liability company as a sole shareholder and a director
- Establishment of a corporate bank account with Access Bank
- Establishment of a personal bank account Sierra Leone Commercial Bank
- Completion of the Change of Name legal formalities
- Reissue of your Sierra Leonean official documentation in your new name

**** IMPORTANT**

A foreign national may want to change their name for cultural reasons after becoming a citizen or permanent resident of Sierra Leone to better integrate into the local community and reflect their new identity. Adopting a local name can help the individual align with Sierra Leonean cultural practices, especially if their previous name was difficult to pronounce or disconnected from their new environment. A name change is also a way to express respect for the local traditions, enhance personal or professional relationships, and foster a sense of belonging in the country. Additionally, a name change can symbolize a new chapter in life, signifying the individual's commitment to their new home and identity as a Sierra Leonean citizen or resident. This is particularly important in Sierra Leone where names hold significant cultural, familial, or ethnic meaning, and can facilitate smoother social interactions and acceptance within the local community.

Disclaimer:

The information provided herein regarding the legal process for changing one's name in Sierra Leone is intended solely for legitimate, lawful, and culturally respectful purposes. We expressly advise that clients refrain from pursuing a name change for any nefarious, fraudulent, or illicit reasons. Our services do not condone, support, or encourage any activity that seeks to deceive, mislead, or engage in unlawful conduct. Any attempt to alter one's identity for fraudulent purposes, including but not limited to evading legal responsibilities or committing financial or criminal offences, is strictly prohibited and violates both Sierra Leonean law and international legal standards. Clients are urged to consult with legal professionals to ensure full compliance with all applicable laws and regulations in all applicable jurisdictions.

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SIERRA LEONE GO-FOR-GOLD NATURALIZATION PATHWAYS COMMENCING JANUARY 1, 2025

FAST TRACK	UPGRADE	HERITAGE
For foreign nationals seeking to contribute the economy and society of Sierra Leone	For foreign nationals presently holding Permanent Residency under the GO-FOR-GOLD program	For foreign nationals who can claim African Ancestry via DNA Test
Full payment of program fees represents the relevant contribution to the economy	Apply any time after acquisition of Permanent Residency	Subject to submission of the results of the Living DNA African Ancestry DNA Test https://livingdna.com/african-ancestry-dna-test
<p>USD140,000 Single Applicant + USD10,000 for each Qualifying Family Member</p> <p>OFFICIAL PARTNER SHARE USD20,000 Single Applicant + USD1,000 for each Qualifying Family Member</p>	<p>TBD</p> <p>OFFICIAL PARTNER SHARE TBD</p>	<p>USD100,000 Single Applicant + USD10,000 for each Qualifying Family Member</p> <p>OFFICIAL PARTNER SHARE USD10,000 Single Applicant + USD1,000 for each Qualifying Family Member</p>
Includes 5-Year GFG Club Membership with 2% discount on ~19KG Gold Purchases	5-Year GFG Club Membership with 2% discount on ~19KG Gold Purchases (already included)	Includes 5-Year GFG Club Membership with 2% discount on ~19KG Gold Purchases
<p>Legal Change of Name USD10,000 Tax Residency USD10,000</p> <p>OFFICIAL PARTNER SHARE USD1,000 each instance</p>	<p>Legal Change of Name USD10,000 Tax Residency USD10,000</p> <p>OFFICIAL PARTNER SHARE USD1,000 each instance</p>	<p>Legal Change of Name USD10,000 Tax Residency USD10,000</p> <p>OFFICIAL PARTNER SHARE USD1,000 each instance</p>
90 Days to Approval	60 Days to Approval	60 Days to Approval
100% Remote	100% Remote	100% Remote

TIME TO APPROVAL IS **90** DAYS

FAST TRACK CITIZENSHIP

SUBMIT

- Submit the signed Application Form, enclose the Certified True documents as supporting evidence

PROCESS

- Your application file is opened and a Request For Fees will be sent to you for dispatch to our Escrow Agent

FEES

- Your programme fees are received and your application progresses; Due Diligence & Background Checks are completed; if unsuccessful your program fees are returned in full

**PETITION
FILED**

- Your Naturalization Petition is filed with the Sierra Leone Immigration Department

**CITIZENSHIP
APPROVED**

- Your Naturalization Petition is Approved

PASSPORT

- Your Sierra Leone Naturalization Citizenship & New Passport(s) are dispatched



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FAST TRACK NATURALIZATION

Application Process

STEP-BY-STEP

1. Gather and Record the Documents

Start by collecting all required documents for the Fast Track Naturalization application. These essential personal documents include proof of identity and family relationship status (if applicable). Ensure that all documents are organized and prepared for submission.

2. Certify the Documents as True Copies

Once your documents are gathered, proceed to certify them as true copies. Required documents include:

- Passport Bio-Details Page
- Passport Photo
- Marriage Certificate
- Birth Certificate
- Residential Address Proof

3. Pre-Submission Double-Check

Carefully review all the documents to ensure everything is complete and accurate. Double-check for any errors or missing information to ensure a smooth submission process.

4. Sign the Confirmation of Enclosures

After confirming the completeness of your documents, sign the Confirmation of Enclosures form. This document certifies that all necessary papers have been included in your application.

5. Submit the Documents via Email

Once you have signed the Confirmation of Enclosures, email all the documents in the prescribed format, along with the signed form, to applications@goforgold.center. This marks the official submission of your application.

6. Receive Request for Funds and Escrow Agreement

Upon receiving your application, you will be sent a Request for Funds along with the Escrow Agreement and bank account details for the remittance of the program fees associated with the Fast Track Naturalization.

7. Due Diligence and Background Checks

After the program fees are received, the due diligence and background check process begins. This step ensures that all applicants meet the necessary criteria and comply with required standards for naturalization.

8. Completion of Process and Document Dispatch

Within 90 days from submission, the process will be completed, and you will receive the final documents:

- Naturalization Certificate
- Passport
- Tax File Number

This streamlined Fast Track Naturalization process ensures that your application is handled efficiently, with all approval documentation delivered within 90 days of submission, marking the successful completion of your naturalization journey.

TIME TO APPROVAL IS 60 DAYS

SUBMIT

- Submit the signed **Application Form**, enclose the **DNA Test Results & Certified True documents** as supporting evidence

PROCESS

- Your application file is opened and a **Request For Fees** will be sent to you for dispatch to our Escrow Agent

FEES

- Your programme fees are received and your application progresses; **Due Diligence & Background Checks** are completed

APPROVE

- Your **Heritage Citizenship Petition is Approved** and the approval formalities are completed.

REFUSE

- If your application is **Refused**, our Escrow Agent will return **100% of your programme fees** to the same bank account they originated from.

PASSPORT

- Your **Sierra Leone Naturalization Citizenship & New Passport(s)** are dispatched

HERITAGE CITIZENSHIP



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HERITAGE NATURALIZATION

Application Process

STEP-BY-STEP

1. Gather and Record the Documents

Start by collecting all required documents for the Heritage Naturalization application. These essential personal documents include proof of identity and family relationship status (if applicable). Ensure that all documents are organized and prepared for submission.

2. Certify the Documents as True Copies

Once your documents are gathered, proceed to certify them as true copies. Required documents include:

- Passport Bio-Details Page
- Passport Photo
- Marriage Certificate
- Birth Certificate
- Residential Address Proof

3. Pre-Submission Double-Check

Carefully review all the documents to ensure everything is complete and accurate. Double-check for any errors or missing information to ensure a smooth submission process. Ensure your DNA Test Report is included.

4. Sign the Confirmation of Enclosures

After confirming the completeness of your documents, sign the Confirmation of Enclosures form. This document certifies that all necessary papers have been included in your application.

5. Submit the Documents via Email

Once you have signed the Confirmation of Enclosures, email all the documents in the prescribed format, along with the signed form, to applications@goforgold.center. This marks the official submission of your application.

6. Receive Request for Funds and Escrow Agreement

Upon receiving your application, you will be sent a Request for Funds along with the Escrow Agreement and bank account details for the remittance of the program fees associated with the Heritage Naturalization.

7. Due Diligence and Background Checks

After the program fees are received, the due diligence and background check process begins. This step ensures that all applicants meet the necessary criteria and comply with required standards for naturalization.

8. Completion of Process and Document Dispatch

Within 60 days from submission, the process will be completed, and you will receive the final documents:

- Naturalization Certificate
- Passport
- Tax File Number

This streamlined Heritage Naturalization process ensures that your application is handled efficiently, with all approval documentation delivered within 60 days of submission, marking the successful completion of your naturalization journey.



Sierra Leone Benefits

GO-FOR-GOLD | USE-CASE OPTIONS

[WATCH VIDEO HERE](#)

CITIZENSHIP | TAX RESIDENCY

USD10,000

A **Tax Residency Certificate (TRC)** confirms an individual's tax residency in Sierra Leone, helping avoid dual taxation or home country presumptions of tax residency. It is issued based on criteria like physical presence, economic activity, or permanent residence. A TRC enables access to double taxation treaty benefits, proving taxation elsewhere and countering home country claims. It establishes a clear tax base, reducing global liabilities, especially in low-tax jurisdictions. Maintaining ties in the issuing country and cutting taxable ties with the home country strengthens its validity.

SERVICE PACKAGE INCLUDES

(all services provided remotely)

- **USD1,000 taxation contribution for Year 1 Tax Residency**
- **Official Tax Residency Certificate issued by the National Revenue Authority of Sierra Leone**



Sierra Leone

Benefits

GO-FOR-GOLD | USE-CASE OPTIONS

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CITIZENSHIP | LEGAL CHANGE OF NAME **

USD10,000

In Sierra Leone, legally changing your name as a Citizen involves submitting an affidavit of name change to a **Notary Public** or **Commissioner for Oaths**, followed by publication in the national gazette to formalize the change. Once gazetted, you can update personal identification documents such as your Sierra Leonean Resident card and tax file number. With updated identification, you can open personal bank accounts in your new name at local banks, providing proof of name change, residency, and other required documents. Similarly, as the **Ultimate Beneficial Owner (UBO)** of a company incorporated in Sierra Leone, you can open corporate bank accounts under your new name.

SERVICE PACKAGE INCLUDES

(all services provided remotely)

- **Completion of the Change of Name legal formalities**
- **Reissue of your Sierra Leonean official documentation in your new name**

EXCLUSIVE **GFG CLUB** MEMBERSHIP



The **GFG Club** is an exclusive membership for individuals who obtain citizenship or permanent residency under Sierra Leone's innovative **GO-FOR-GOLD** program. This prestigious club embodies the program's commitment to fostering economic growth and connecting members to unique opportunities in the nation's thriving gold market.

As a **GFG Club** member, you gain access to discounted gold purchases, enabling you to expand your investment portfolio with 99.99% pure bullion certified by international standards. Beyond gold, the **GFG Club** offers unparalleled networking opportunities, linking you with Sierra Leone's top business leaders and facilitating public-private sector partnerships.

Membership benefits also include personalized services such as streamlined business incorporations, government introductions, and access to exclusive events. The **GFG Club** positions its members at the forefront of Sierra Leone's national development and economic transformation. By joining, you become a key stakeholder in a dynamic initiative that marries investment with impactful growth.

goforgold.club



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PERMANENT RESIDENCY & NATURALIZATION PATHWAYS

Talking Points for Client Sales Process

1. Modernized Immigration for Growth

- Sierra Leone is actively modernizing its immigration systems to attract global investors and professionals.
- The Immigration Department's efforts reflect a broader national strategy to enhance governance, improve public services, and position Sierra Leone as a competitive destination.
- Partnerships, such as the Memorandum of Understanding with Belgium, lay the groundwork for future visa-free or ETA travel, boosting Sierra Leone's global connectivity.

2. A Leader in Africa's Growth Story

- Drawing parallels with Rwanda's remarkable transformation, Sierra Leone is tackling outdated stereotypes and reshaping its global image.
- Rwanda's successes, from economic growth to healthcare improvements, highlight what is achievable with the right vision and policies - Sierra Leone aims to follow a similar trajectory.
- The country is investing in infrastructure, governance, and tourism to position itself as a modern, clean, and safe destination for visitors and investors.
- Sierra Leone is working to move past the negative perceptions perpetuated by a Hollywood narrative, emphasizing its ambition to become a success story in the African growth journey.



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3. Citizenship with Financial Potential

- New naturalization pathways include discounted gold purchases, which could subsidize or even fund the cost of citizenship.
- Gold investments have the potential for financial returns, adding a tangible economic benefit to the intrinsic value of Sierra Leonean citizenship.
- This pathway combines financial security with the prestige and opportunities of holding Sierra Leonean nationality.
- Clients gain access to an innovative citizenship program that merges investment opportunities with diasporan integration.

4. Wealth Beyond Borders

- Citizenship in Sierra Leone provides access to its untapped natural wealth, including gold, diamonds, and other resources.
- Like Norway's equitable distribution of oil wealth, Sierra Leone's resources promise shared prosperity among its citizens.
- The value of citizenship goes beyond visa-free travel, offering a stake in the country's potential economic transformation.
- Historical examples, such as Singapore's undervalued citizenship in 1965, highlight the unrealized potential of nations at the start of their growth journeys.

5. Inclusive Opportunity

- Sierra Leone's new pathways are designed to include both high-net-worth individuals and those with ancestral ties to the country.
- The program aims to democratize access to economic opportunities and ensure that benefits are shared by investors and the diaspora.



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- By opening its doors to foreign capital and collaboration, Sierra Leone is setting itself apart in a competitive regional landscape.
- This inclusivity fosters a stronger sense of connection between the country and its global community, amplifying its influence in the African growth story.

6. ECOWAS Benefits

- Sierra Leonean citizenship includes membership in the ECOWAS bloc, which provides easy residence and access to institutions across 15 member states.
- Even as ECOWAS undergoes changes with the planned exit of three countries, Sierra Leone remains a stable and integral part of the community.
- ECOWAS membership facilitates regional travel and trade, creating additional economic and personal mobility opportunities for citizens.
- Sierra Leone's commitment to regional unity underscores its role as a key player in West African diplomacy and development.

7. Valuable Investment in the Future

- Sierra Leonean citizenship is a rare opportunity to join a nation poised for significant growth, much like Singapore in the 1960s.
- The country's natural wealth, strategic location, and ongoing modernization efforts signal immense long-term potential.
- As global competition for investment intensifies, Sierra Leone offers a unique proposition for forward-thinking investors and global citizens.
- This citizenship program is an invitation to be part of an emerging success story, ensuring financial, social, and cultural returns for participants.



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VISA FREE ACCESS

For Sierra Leone Ordinary Passports

As of December 2024, Sierra Leonean passport holders can travel to 76 countries without a visa or by obtaining a visa on arrival or electronic travel authorization (eTA).

Sierra Leone is a member of the **Economic Community of West African States (ECOWAS)**, which comprises 15 countries. Citizens of ECOWAS countries enjoy visa-free travel within the member states and have simplified residency arrangements.

These are:

- Benin
- Burkina Faso
- Cabo Verde
- Côte d'Ivoire
- The Gambia
- Ghana
- Guinea
- Guinea-Bissau
- Liberia
- Mali
- Niger
- Nigeria
- Senegal
- Togo

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Non-ECOWAS Countries with Visa-Free or Visa-on-Arrival Access:

In addition to the ECOWAS nations, Sierra Leonean passport holders have visa-free or visa-on-arrival access to several other countries.

Some of these countries include:

- Bangladesh
- **Barbados**
- Belize
- Botswana
- Cook Islands
- Dominica
- Fiji
- Grenada
- Haiti
- **Indonesia**
- Jamaica
- Kenya
- **Malaysia**
- Maldives
- Mauritius
- Micronesia
- Saint Kitts and Nevis
- Saint Vincent and the Grenadines
- **Singapore**
- Sri Lanka
- Tanzania
- Timor-Leste
- Uganda
- Vanuatu
- Zambia

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Several countries maintain diplomatic missions in Sierra Leone, primarily in the capital city, Freetown.

Notable embassies and high commissions include:

- **Egypt:** Embassy
- **Ghana:** High Commission
- **Guinea:** Embassy
- **Liberia:** Embassy
- **Libya:** Embassy
- **Nigeria:** High Commission
- **China:** Embassy
- **Germany:** Embassy
- **United Kingdom:** High Commission
- **United States:** Embassy

Additionally, there are honorary consulates representing countries such as Belgium, Denmark, Italy, and Sweden.

These diplomatic missions facilitate international relations, provide consular services, and support citizens residing in or visiting Sierra Leone.

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TAXATION IN SIERRA LEONE

Section 99 of the **Goods and Services Tax Act, 2009** of Sierra Leone.

*“The Commissioner- General shall issue to a resident person and a non-resident person with no permanent establishment in Sierra Leone but **whose income source is from Sierra Leone**, a unique Taxpayer Identification Number (TIN), which number may be the same used to identify the person for the purposes of income tax, customs duty, Goods and Services Tax or non-tax revenue or any other transaction with the National Revenue Authority”.*

To support the position that Sierra Leonean citizens or residents are taxed only on income sourced within Sierra Leone, the following sections of the [Income Tax Act, 2000](#) are pertinent:

Section 89: Source of Income

Subsection (1):

“Income has a source in Sierra Leone if it is—

*(a) derived from activities conducted, goods situated, rights used, or services **rendered in Sierra Leone**;*

*(b) derived from any employment exercised or services **rendered in Sierra Leone**, regardless of the place of payment;*

*(c) derived from the carrying on of a business **in Sierra Leone**; or*

*(d) a dividend, interest, royalty, rent, natural resource payment, or management or technical service fee **paid by a resident of Sierra Leone.**”*

This section establishes that income is considered to have a Sierra Leonean source if it meets the criteria outlined above.



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Section 91: Foreign Employment Income of Residents

“Foreign-source employment income derived by a resident individual during a year of assessment from employment in a foreign country shall be exempt from income tax if the income is chargeable to tax in the foreign country.”

This provision indicates that foreign employment income earned by a resident is exempt from Sierra Leonean tax if it is taxed in the country where it is earned.

Section 90: Allowable Foreign Tax Credit

Subsection (1):

“A resident taxpayer is entitled to an allowable tax credit in respect of foreign income tax borne by the taxpayer on assessable income derived from a foreign source.”

This section allows residents to claim a tax credit for foreign taxes paid on income earned abroad, mitigating double taxation.

In the **Income Tax Act, 2000** of Sierra Leone, the term **“resident individual”** is defined in **Section 10**.

According to this section, an individual is considered a resident for tax purposes if they meet either of the following criteria:

1. **Physical Presence:** The individual is present in Sierra Leone for a period or periods amounting to **183 days or more** in any 12-month period commencing or ending during the year of assessment.
2. **Ordinary Residence:** The individual resides in Sierra Leone and is not present in any other country for a period or periods amounting to more than 183 days in that year of assessment.

These criteria establish the basis for determining an individual’s residency status for taxation purposes in Sierra Leone.



TG 2050 LTD

Moreover ...

- Sierra Leone has a self-reporting taxation system.
- Incorporated entities are mandated to undertake an annual audit but it is infrequently policed.
- Funds sent to Sierra Leonean entities can be treated as capital inflows and can readily be outflowed as the banking system is open and does not impede or question why an entity might be repatriating and expatriating funds.

Consequently, on the basis that our clients elect to report tax due annually, the [National Revenue Authority](#) will issue a Tax Residency Certificate.

Details on [domestic taxation](#) can be found here.