



Mines & Minerals Act 2009

REQUEST TO MERGE FINANCIAL ACCOUNTS OF A COMPANY HOLDING
MULTIPLE MINERAL RIGHTS

1. Large-scale mining licence number.

2. Name of mine or licence area

3. Date of issue of licence 4. Current date of expiry

5. Date on which mine development work was completed

6. Date on which mining production started

7. Name and position of person making application

8 Registered address of Licence holder in Sierra Leone

Address Phone Email

9 Name and contact details of registered agent for serving notices

Name Address

Phone Email

10. Assessed taxable income from the large-scale mining operation in the last financial year.
(Please also attach a copy of the last financial report)

11. Other mineral rights currently held in Sierra Leone that the company would like to merge accounts with
(for tax purposes) (list all)

a. Type of mineral right:

b. Licence number:

c. Area:

d. Date of Issue:

e. Date of Expiry:

12. Names of related (e.g. parent) companies (through shareholders, ownership, related parties)

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13. Summary of work carried out to-date on other mineral rights (listed above) and expenditure commitments for each (attach & summarise below)

Licence #		Year of licence	
		Expenditure commitment	
Licence #		Year of licence	
		Expenditure commitment	
Licence #		Year of licence	
		Expenditure commitment	

14. Forecast financial savings to the company through merging accounts. (please present a financial model) ATTACH

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15. Further justification for merging accounts (operations inherently linked, reduce administration etc.) (attach case)

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16. Please provide details of any proposed changes to be made to the management and/or operations if this request is approved (may be attached)

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17. Any other relevant information? (Y/N) (may be attached)

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18. Signature

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19. Date

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For Official Use by Mining Cadastre Office			
Name of receiving officer	<input style="width: 95%;" type="text"/>	Signature	<input style="width: 95%;" type="text"/>
Evidence of Payment. Y/N	<input style="width: 100%;" type="text"/>	Amount of Payment	<input style="width: 100%;" type="text"/>
Documentation checked by name:	<input style="width: 100%;" type="text"/>	Signature	<input style="width: 100%;" type="text"/>
Date	<input style="width: 100%;" type="text"/>	Exact Time	<input style="width: 100%;" type="text"/>
		Official registration number	<input style="width: 100%;" type="text"/>
Application acknowledgement issued? (Y/N)(Form D23)		<input style="width: 100%;" type="text"/>	
Name of registering officer	<input style="width: 100%;" type="text"/>	Signature	<input style="width: 100%;" type="text"/>

NOTES & INSTRUCTIONS

For tax purposes: all mineral rights held by a single company, excluding a large-scale mining licence, can pool their financial accounts for the purpose of determining chargeable income.

For administrative purposes: each mineral right, irrespective of whether a single company holds multiple licences will separate financial accounts to enable the monitoring of expenditure as required under Regulation 23.

This form can only be used to enable a single company who holds a large-scale mining licence and other exploration or reconnaissance licences to merge their accounts for tax purposes. Those companies which receive permission will still be required to account separately for administrative purposes.

Mineral rights held by separate companies cannot use this form to merge accounts for tax purposes, for this, holders will need to first transfer licences to a single company and then apply to merge accounts for tax purposes.

Please complete all boxes or attach items separately. All attachments should be numbered to correspond to this form