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ANNUAL REPORT 2021

**Prepared by the MRP Department
National Revenue Authority**

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I. INTRODUCTION

The Sierra Leone Government established the National Revenue Authority (NRA) in 2002 by an Act of Parliament to assess and collect revenue on its behalf. Citizens are demanding greater access to basic social services, increased economic growth and national development. At the same time, the government is facing severe resource constraints to provide the services, and consequently depends on donor funding to help address the gap. It is against this background that the Authority has positioned itself to be able to respond to the demands of both the citizens and the government.

Since 2002, the Authority has evolved into a modern Revenue Administration comparable to others in sub-Saharan Africa, reduced donor dependency and contributed to national development. Every five years, the Authority develops a strategic plan to clearly define the direction it wants to go. The current Strategic Plan 2018/2022 with the theme: ***“To be an Institution of excellence, a national and regional reference in public and revenue administration”***, emphasizes the digitalization of processes and interconnectivity with stakeholders.

The Fiscal Year 2021 marks the fourth year of the implementation of the Strategic Plan. The Authority ramped up strategies for effective and efficient revenue collection. The main strategies implemented include the rollout and deployment of the three main operating information systems i.e. the AYCUDA World, ITAS and ECR to some provincial towns and border crossing points, providing interconnectivity with key government agencies, building staff capacity, and expanding the tax base by registering small and medium taxpayers from the informal sector. This report, therefore, aims at providing an update on the Authority’s performance and the challenges it faced in 2021.

The report is structured into five sections: Section One provides an introduction which covers the corporate statement, strategic planning and the governance structure; Section Two provides analysis on the revenue performance in terms of actual collection against the target; Section Three entails the performance of non-revenue achievements for 2021; Section Four deals with special statistics and Section Five provides the next steps and the prospects for meeting the 2022 revenue targets.

CORPORATE STATEMENTS

The corporate statement includes the mandate, the vision, mission, and core values of the NRA. It is important to note that the mandate has not changed since NRA was formed in 2002. However, the vision, mission and core values

have been modified each time a new strategic plan is developed to reflect the prevailing business environment.

Mandate

“The NRA is charged with the responsibility of assessing and collecting domestic taxes, customs duties, and other revenues specified by law, and of administering and enforcing laws related to these revenues.”

Mission

“The effective administration of the Revenue System and facilitation of trade to enhance Government fiscal space for national development.”

Vision

“To be an Institution of excellence, a national and regional reference in public and revenue administration.”

Core Values

- **Integrity:** We are committed to the highest standards of trust and honesty
- **Transparency:** We will ensure full disclosure of information as required by law
- **Accountability:** We will ensure that appropriate mechanisms exist for staff to be held accountable for their decisions and actions
- **Equity:** We value individual differences and treat customers with fairness
- **Service Excellence:** We will provide outstanding service to our customers

STRATEGIC PLAN

The Strategic Plan is a medium-term strategy that sets out key priorities that will guide the NRA’s continued development over the five-year period. Its objective is to improve revenue collection through increased trade facilitation, voluntary tax compliance, effective debt management, staff empowerment, and the provision of quality services to our customers. The plan outlines the intentions and objectives of the Authority and the resource requirements to attain the Authority’s vision. It is also aligned with the Medium-Term National Development Plan of the government and the extended phase of support from our development partners through our modernization and tax reform program.

The five goals set out in the Strategic Plan are:

- a. Effective and efficient revenue mobilization to support government fiscal space
- b. Increased human capital and institutional capacity
- c. Enhanced trade facilitation
- d. Automated and integrated modernized business processes and procedures
- e. Improved Public Trust and Credibility

GOVERNANCE ARRANGEMENT

Overview of Governance Structures

The Board of Directors provides oversight functions to the day-to-day management of the Authority. There are seven Board members including a chairperson, the Commissioner-General, a legal practitioner, an economist, and a tax specialist all of whom are appointed by the president. The Governor of the Bank of Sierra Leone and the Financial Secretary of the Ministry of Finance automatically serve as Board members as is stipulated in the NRA Act 2000. Except for the Governor, the Financial Secretary and the Commissioner-General, the Chairperson and the other Board members will serve for three years and may be re-appointed for a maximum of three consecutive terms.

Figure 1: Governance Structures



Source: MRP Department

The governance and control of the NRA is carried out through several bodies. The general board meeting is where all the seven members of the board meet and take decisions on matters brought before them. There are three committees to support the board in making policy decisions. One of these committees is the Audit Committee. This Committee is responsible for deliberating on audit reports and any issues relating to audit from the internal and external auditors. Another committee supporting the Board is the Finance Committee. The Finance Committee is charged with issues relating to the NRA annual budget. The committee discusses budget expenditure and possible sources of finance. The Human Resources Committee is the last committee in the governance structure. This committee deals with issues relating to the recruitment of commissioners and directors and the conditions of service including salaries, promotion and general staff welfare. Depending on the kind of issues that come up at a

particular time, the chairpersons of each of these committees directly report to the board chair during General Board Meetings.

Senior Management Team

The Senior Management Team (SMT) comprises the Commissioner-General, Deputy Commissioner-General, Commissioners, Deputy Commissioners, Directors, and Assistant Directors. This body is responsible for the day-to-day running of the Authority. Updates on revenue collection, reform implementation, audit, procurement, finance, admin, human resources, research, and other similarly important matters are discussed during the SMT meetings.

Commissioner-General

The Commissioner-General is appointed by the President and supervised by the Board of Directors. He is the Chief Executive Officer responsible for the management, administration and control of the staff, funds, property, and business of the Authority. He is a member of the Board of Directors, and as the CEO, he presides over the SMT meetings.

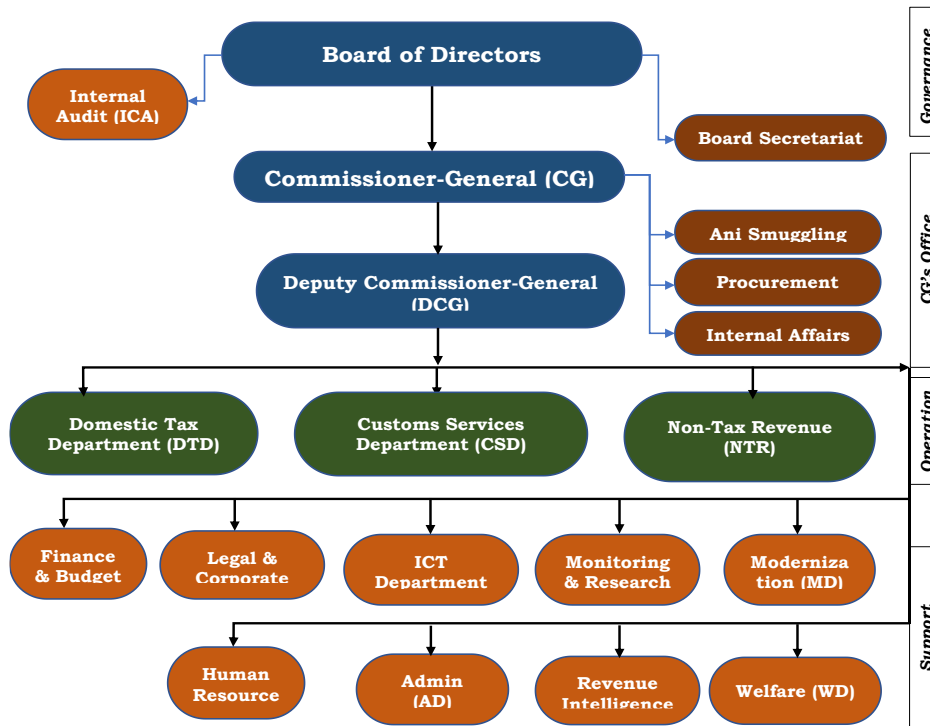
Deputy Commissioner-General

The Deputy Commissioner-General is appointed by the Board of Directors subject to the terms and conditions determined by the Board. If the Commissioner-General is absent, the Deputy Commissioner-General assumes their duties.

NRA Organogram

The organogram is a visual representation of the reporting lines within the Authority. The organogram begins at the topmost level with the Board of Directors. This is followed by the CG's Office which includes the Office of the Deputy CG, Procurement Unit and Anti-Smuggling Unit (ASU). The Procurement and ASU report directly to the CG due to the sensitivity issues in those units. Although the Internal Controls and Audit (ICA) Unit is below the level of the CG's Office, the ICA Director reports directly to the Audit Committee of the Board of Directors and sends a copy of reports to the CG. Next is the level of the operational and support departments. However, it is important to note that the operational and support departments are both at the same level. The illustration below places support departments below operational departments for illustrative convenience.

Figure 2: NRA Organogram



Source: MRP Department

II. REVENUE AND DUTY WAIVER PERFORMANCE

OVERVIEW OF CURRENT REVENUE PERFORMANCE

2021 Revenue Performance Relative to IMF's ECF Target

From January to December 2021, domestic revenue reached Le6.917 trillion, exceeding the IMF ECF target of Le6.642 trillion by Le274.9 bn or 4.1% (Table 1). Even after deducting the Le90 bn collected for NACOVERC Fees, the NRA would still surpass the ECF target significantly.

Table 1: 2021 Domestic Revenue Collection against Oct Target (Le Million)

	Q1 Act	Q2 Act	Q3 Act	Q4 Act	Q1-Q4 Act	2021 ECF Target	Variance	% Var
TOTAL NRA REVENUES	1,660,737	1,716,410	1,644,422	1,895,535	6,917,103	6,642,244	274,860	4.1%
Total Revenues (excluding RUC)	1,612,193	1,659,799	1,532,871	1,809,829	6,614,691	6,414,956	199,735	3.1%
DTD	929,277	942,501	905,490	915,615	3,692,883	3,558,605	134,278	3.8%
Income Tax	610,970	632,827	600,526	590,702	2,435,025	2,334,345	100,680	4.3%
Goods and Services Tax (GST)	318,308	309,674	304,964	324,913	1,257,858	1,224,260	33,598	2.7%
CSD	330,132	346,389	318,795	293,335	1,288,651	1,428,747	(140,096)	-9.8%
Import Duties	183,465	205,555	196,032	222,312	807,363	765,589	41,774	5.5%
Excise on Petroleum	136,356	125,804	103,722	38,691	404,573	601,000	(196,427)	-32.7%
o/w: IDF	18,985	3,659	5,918	377	28,939		28,939	
Other Excise	10,311	15,030	19,041	32,333	76,715	62,158	14,557	23.4%
NTRD	352,784	370,909	368,586	631,452	1,723,731	1,427,604	296,127	20.7%
Mines Revenue	36,526	103,276	95,777	287,170	522,749	472,862	49,887	10.6%
Other Departments	316,258	267,633	212,809	313,709	1,110,408	954,742	155,666	16.3%
Royalty on Fisheries, etc.	27,344	20,265	8,598	24,850	81,056	114,310	(33,254)	-29.1%
Parastatals (Cargo Tracking)	44,438	17,454	10,753	37,514	110,159	100,000	10,159	10.2%
OTHER REVENUE	244,476	229,913	193,458	251,345	919,193	740,432	178,761	24.1%
o/w TSA	110,934	105,722	107,525	121,347	445,528	401,533	43,995	11.0%
o/w Timber	106,864	85,509	61,645	98,765	352,783	249,421	103,362	41.4%
o/w Other MDAs	26,678	38,682	24,289	31,233	120,881	89,478	31,403	35.1%
NACOVERC FEES			60,000	30,573	90,573			
RUC	48,544	56,611	51,551	55,133	211,839	227,288	(15,449)	-6.8%

Besides Petroleum Excise, Fisheries, and RUC, all other revenue handles impressed relative to IMF 2021 target. The shortfall in petroleum excise and RUC revenues is primarily policy related and, to a lesser extent, due to lower-than-expected uplift levels throughout the year. The shortfall in fisheries revenues was partially driven by the restrictive policy promoted and practiced by the Ministry of Fisheries and its Development Partners to promote sustainable aquatic life within Sierra Leonean waters.

Revenue Performance Relative to Estimated Revenue for 2021

The total revenue collected in 2021 was Le102.9 bn above the Le6.814 trillion projected for 2021 during the 2022 Budgetary discussions (Table 2). Even if the NACOVERC Fees are deducted, domestic revenue was still consistent with the estimated budgetary target for end 2021.

Table 2: 2021 Domestic Revenue Collection against Oct Target (Le Million)

	Q1 Act	Q2 Act	Q3 Act	Q4 Act	Q1-Q4 Act	2021 Revised Target	Variance	% Var
TOTAL NRA REVENUES	1,660,737	1,716,410	1,644,422	1,895,535	6,917,103	6,814,195	102,909	1.5%
<i>Total Revenues (excluding RUC)</i>	1,612,193	1,659,799	1,532,871	1,809,829	6,614,691	6,588,579	26,112	0.4%
DTD	929,277	942,501	905,490	915,615	3,692,883	3,681,444	11,439	0.3%
<i>Income Tax</i>	610,970	632,827	600,526	590,702	2,435,025	2,418,626	16,398	0.7%
<i>Goods and Services Tax</i>	318,308	309,674	304,964	324,913	1,257,858	1,262,817	(4,959)	-0.4%
CSD	330,132	346,389	318,795	293,335	1,288,651	1,437,504	(148,853)	-10.4%
<i>Import Duties</i>	183,465	205,555	196,032	222,312	807,363	853,082	(45,719)	-5.4%
<i>Excise on Petroleum</i>	136,356	125,804	103,722	38,691	404,573	519,915	(115,343)	-22.2%
<i>o/w: IDF</i>	18,985	3,659	5,918	377	28,939		28,939	
<i>Other Excise</i>	10,311	15,030	19,041	32,333	76,715	64,507	12,209	18.9%
NTRD	352,784	370,909	368,586	631,452	1,723,731	1,469,632	254,099	17.3%
<i>Mines Revenue</i>	36,526	103,276	95,777	287,170	522,749	499,590	23,159	4.6%
<i>Other Departments</i>	316,258	267,633	212,809	313,709	1,110,408	970,042	140,367	14.5%
<i>Royalty on Fisheries etc</i>	27,344	20,265	8,598	24,850	81,056	91,384	(10,327)	-11.3%
<i>Parastatals (Cargo Tracking)</i>	44,438	17,454	10,753	37,514	110,159	100,476	9,683	9.6%
OTHER	244,476	229,913	193,458	251,345	919,193	778,182	141,011	18.1%
<i>o/w TSA</i>	110,934	105,722	107,525	121,347	445,528	397,945	47,583	12.0%
<i>o/w Timber</i>	106,864	85,509	61,645	98,765	352,783	304,855	47,928	15.7%
<i>o/w Other MDAs</i>	26,678	38,682	24,289	31,233	120,881	75,381	45,500	60.4%
NACOVERC FEES			60,000	30,573	90,573			
RUC	48,544	56,611	51,551	55,133	211,839	225,615	(13,776)	-6.1%

All other revenue handles performed well relative to the revised 2021 target for the same reasons as outlined previously. The shortfall in GST was negligible. The shortfall in Customs import duties was primarily due to reconciliation challenges later realised by close of year, as the Q4 target for import duties was met.

COMPARATIVE REVENUE PERFORMANCE (2020 VS 2021)

From January to December 2021, cumulative revenue collection reached Le6.917 trillion, which was Le1.416 trillion (25.8%) higher than the same period in 2020 (Table 3).

Table 3: 2021 versus 2020 Domestic Revenue Collection (Le Million)

	2021 Act	2020 Act	Variance	% Var
<u>TOTAL NRA REVENUES</u>	6,917,103	5,500,628	1,416,475	25.8%
<i>Total Revenues (excluding RUC)</i>	6,614,691	5,382,747	1,231,944	22.9%
<u>DTD</u>	3,692,883	3,038,445	654,438	21.5%
<i>Income Tax</i>	2,435,025	1,992,218	442,807	22.2%
<i>Goods and Services Tax (GST)</i>	1,257,858	1,046,227	211,631	20.2%
<u>CSD</u>	1,288,651	1,220,656	67,995	5.6%
<i>Import Duties</i>	807,363	644,132	163,230	25.3%
<i>Excise on Petroleum</i>	404,573	520,115	(115,542)	-22.2%
<i>o/w: IDF</i>	28,939		28,939	
<i>Other Excise</i>	76,715	56,409	20,306	36.0%
<u>NTRD</u>	1,723,731	1,123,646	600,085	53.4%
<i>Mines Revenue</i>	522,749	257,921	264,828	102.7%
<i>Other Departments</i>	1,110,408	865,724	244,684	28.3%
<i>Royalty on Fisheries etc.</i>	81,056	96,212	(15,156)	-15.8%
<i>Parastatals (Cargo Tracking)</i>	110,159	78,636	31,524	40.1%
<u>OTHER REVENUES</u>	919,193	690,876	228,316	33.0%
<i>o/w TSA</i>	445,528	353,516	92,012	26.0%
<i>o/w Timber</i>	352,783	261,087	91,697	35.1%
<i>o/w Other MDAs</i>	120,881	76,273	44,608	58.5%
<u>NACOVERC FEES</u>	90,573			
<u>RUC</u>	211,839	117,881	93,958	79.7%

Apart from petroleum excise and fisheries, all other revenue streams saw significantly higher yields in 2021 compared to 2020, with growth rates far exceeding the average inflation rate for 2021.

In real terms, the Le6.917 trillion collected in 2021 represents 15.6% of GDP, the highest the country has ever achieved and now within reach of the regional

ECOWAS average of 16% of GDP. In fact, Sierra Leone is one of few countries (if not the only) within the Sub-region to have raised domestic revenue by over 3 percentage points of GDP within a period of 4 years, from 12.3% in 2017 to 15.6% in 2021.

Domestic Revenue has also more than doubled within this period, from Le3.340 trillion in 2017 to Le6.917 trillion in 2021.

Factors Affecting Revenue Performance

This section outlines the key reasons for revenue performance in 2021:

- Increased compliance arising from taxpayer engagements in preparation for reforms
- Increased tax audits, including on the telecom and mining sectors
- Opening of international trade thus helping in customs collection and export revenues, especially of timber
- Reduced COVID-19 restrictions in 2021 thus aiding collection from consumption-related revenues
- Close monitoring of revenue collection through collaboration with stakeholders and weekly revenue meetings
- Increased taxpayer sensitisation and education through traditional and social media
- Implementation of compliance and revenue enhancing provisions in the Finance Act 2021

Comparative Duty-Free Performance

Table 4: Duty Waiver by Sector - 2021 vs 2020 (Le Million)

Sector	2020	2021	Variance	% Variance
Agriculture	35,657	34,317	-1,340	-4%
Communication	37,220	4,168	-33,051	-89%
Construction	29,775	55,360	25,586	86%
Diplomatic	33,474	79,760	46,286	138%
Education	6,001	2,776	-3,225	-54%
Elections	0	195	195	
Energy	68,732	43,706	-25,026	-36%
Financial	398	0	-398	-100%
Fishery	270	330	60	22%
Governance	0	94	94	
Health	240,336	118,387	-121,949	-51%
Justice	39		-39	-100%

Local Government	209	782	574	275%
Manufacturing	14,910	41,144	26,234	176%
Mineral	7,644	20,888	13,244	173%
Minister	0	114	114	
Office of the President	1,749	249	-1,500	-86%
Oil	1,253	5,720	4,468	357%
Parliament	497	231	-266	-54%
Security	3,539	2,636	-903	-26%
Social Welfare	7,820	11,388	3,568	46%
Sports	191	1,236	1,045	548%
Statistics	0	53	53	
Tourism	7,150	2,916	-4,234	-59%
Trades	6,240	6,874	635	10%
Transport	4,989	8,624	3,635	73%
Water Resources	844	1,561	716	85%
Youths	185		-185	-100%
Total	509,122	443,511	-65,611	-13%

Historic Revenue Performance and Duty Waiver Trend

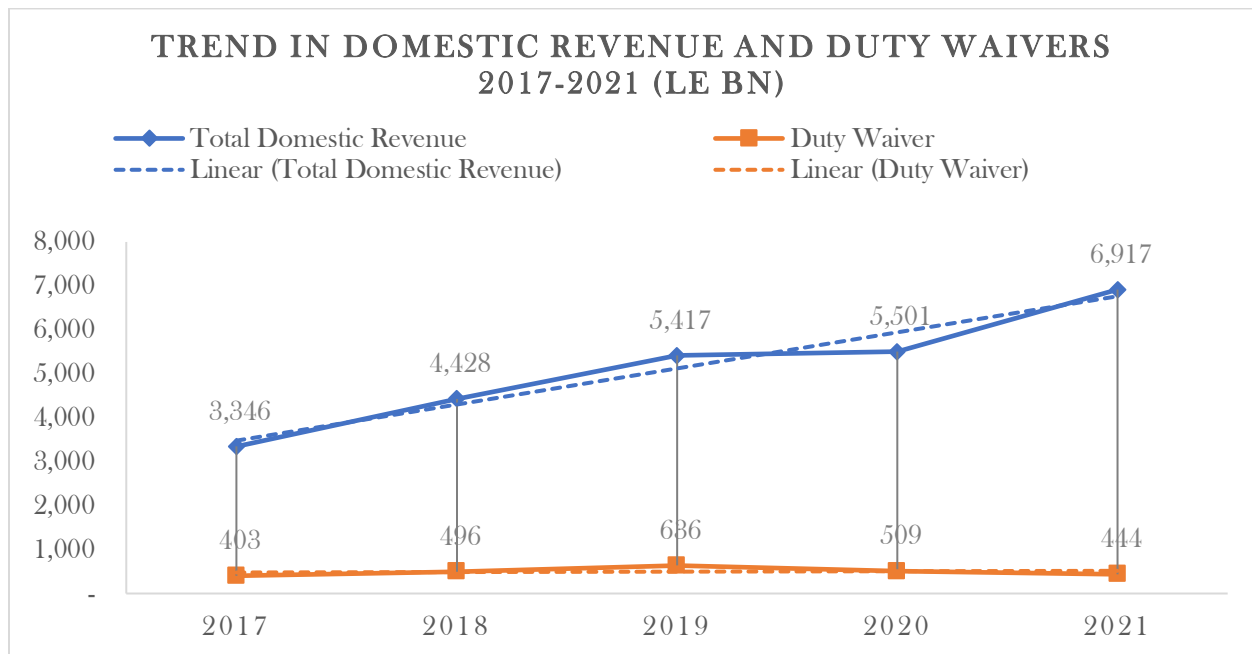
Figure 3 shows the trend in both domestic revenue collection and duty waivers granted from 2017 to 2021.

Domestic revenue increased sharply from 2017 to 2019, averaging approximately one trillion leones yearly, with both 2018 and 2019 surpassing the prior growth trend..

However, the arrival of the COVID-19 pandemic in 2020 significantly hampered domestic revenue which fell below the prior yearly growth rate despite increasing slightly in nominal terms from 2019.

However, 2021 saw domestic revenue make new highs, reaching LE 6.9 trillion, and once again surpassing the previous growth trend. . On average, domestic revenue has been Le5.1 trillion over the past 5 years (2017-2021), which is significantly above the 2017 collection level of Le3.3 trillion.

Figure 3: Trends in Domestic Revenue and Duty Waivers (2017-2021)



Similarly, the number of duty waivers granted (import duty and import GST) increased in 2018 and 2019 (Fig 3). However, in contrast to the domestic revenue, the granting of duty waivers decreased in 2020 and then again in 2021.

Between 2017 and 2021, duty waivers granted averaged Le498 billion, exceeding the levels seen in 2017 and 2018. However, the waivers in 2021 were below this average and the overall trend

Cumulatively, domestic tax exemptions related to income tax and GST have been substantial over the years. Between 2018 and 2021, GST exemptions totaled Le1.988 trillion, with Le14 billion attributed to Institutional Relief and Le1.974 trillion from exempt supplies. In 2019 alone, income tax exemptions for CIT from just 10 companies amounted to Le380.8 billion (based on available data). Combined, exemptions from both CIT and GST reached a staggering Le2.369 trillion.

III. KEY NON-REVENUE ACHIEVEMENTS FOR 2021 (OPERATION AND SUPPORT DEPARTMENTS)

INFORMATION, COMMUNICATION TECHNOLOGY DEPARTMENT

Achievements

The Information, Communication Technology (ICT) Department presents the successes, challenges, and recommendations in 2021 on the following thematic areas:

- a. Software Unit Achievements
- b. Helpdesk Unit Achievements
- c. Infrastructure Unit Achievements
- d. Security Unit Achievements

Software Unit Achievements

- a. Supported the implementation of the ITAS/ECR Interface
- b. Trained selected taxpayers on the use of the ITAS portal
- c. Completed the Commercial Banks Interface. Ensured information exchange between the Integrated Tax Administration System and twelve commercial banks (RCB, SLCB, GTB, EcoBank, Zenith Bank, Sky Bank, Vista Bank, Access Bank, UBA, UTB, Keystone Bank, Commerce & Mortgage Bank)
- d. Developed and deployed the ITAS/NCRA Database Interface
- e. Developed and deployed the NRA-ITAS NIN Checker
- f. Developed and deployed ITAS/ASYCUDA Interface for taxpayer registration
- g. Supported the roll out of Electronic Single Window to other MDA i.e., Ministry of Social Welfare, Ministry of Internal Affairs, Ministry of Gender and Children Affairs etc.
- h. Supported the rollout of ITAS to the Freetown West, Freetown East, Freetown Central, Bo, Kenema, Makeni, Kono, and Cline Town offices
- i. Supported the migration of data into the ITAS and ECR system
- j. Provided technical support in the training of ITAS end-users.
- k. Helped in the development of additional customs modules to enhance ASYCUDA World, i.e., the E-Query, Valuation Control, E-Exemption, etc.

Helpdesk Unit Achievements

- a. Effective and efficient management of Office 365 packages
- b. Provided effective and efficient first-level and routine support to the NRA staff and other ICT end-users daily
- c. Conducted training for staffs on basic computing and computer systems

Infrastructure Unit Achievements

- a. Completed WAN/VPN installation and configuration for the key regional offices of Bo, Kono, Kenema, and Makeni to enable access to business systems
- b. Supported the rollout of business systems (ASYCUDA and ITAS) to the provincial and regional office
- c. Successfully implemented secure VPN connection to facilitate the ITAS interface with fourteen commercial banks
- d. Worked closely with the ECR Vendor on setting up the Network Infrastructure for the transfer of data from the Cash Register devices
- e. Reinstalled and reconfigured hardware and software tools to support the reactivation of the NRA Call Center
- f. Installed and configured a VPN with Integrated Trading Services for ASYCUDA World Electronic Single Window
- g. Installed battery banks with 60 and 20KVA UPS, to provide alternate power supply to the Customs Services Department (CSD) Datacenter
- h. Completed the setup of LAN, CCTV installation, and termination of fiber-optic WAN connectivity to the new Cargo Building at Queen Elizabeth II Quay

Security Unit Achievements

- a. Completed gap analysis/assessment to identify security issues and other security vulnerabilities associated with our information systems
- b. Addressed some security vulnerability issues identified in the gap analysis undertaken
- c. Recommended ICT security tools necessary for the proper implementation of information security and cybersecurity

Challenges Facing the Department

- a. The transfer of knowledge from JVs and other ICT vendors is minimal and this poses a threat to the effectiveness of support and maintenance of such systems
- b. Ineffective coordination between projects' technical and functional teams
In most cases, the functional teams do not work in unison with the technical team
- c. Delays in the granting of approvals from SMT for some ICT-related tasks and activities
- d. Delays in the ratification of the ECOWAS Supplementary Act for SIGMAT.
The main issues in the act include:
 - i. Community Guarantee
 - ii. Community Guarantor
 - iii. Operation of the Community Transit Guarantee
 - iv. Exchange of Data

- v. Calculation of the Reference Amount for Comprehensive Guarantee
- e. Delays in the procurement of ICT equipment and services
- f. Unavailability of computer spares and accessories
- g. No staff in the Provincial Offices to support the increasing ICT systems in the provinces
- h. There is no Computer and ICT Testing Facility that could be used for the testing of new ICT systems
- i. Inadequate training of ICT staff to enable them to provide efficient support for NRA systems
- j. Inadequate security tools to properly secure our information systems

Recommendations

- a. For effective recovery and business continuity, there must be backup and redundant solutions for all NRA ICT infrastructure and business systems
- b. Effective communication between operational team and the technical team
- c. ICT to take the lead in providing technical support to end users
- d. All project technical and functional teams should work together
- e. SMT should push for the speedy ratification of the ECOWAS Supplementary Act for SIGMAT
- f. The annual training schedule of the ICT department must be fully implemented
- g. To prolong the lifespan of ICT equipment and to reduce the number of faulty equipment, half-yearly preventive maintenance should be undertaken
- h. ICT Staffs should be stationed at provincial offices to help provide support
- i. ICT Management should push for the acquisition of the recommended security tools as these would help enhance the security of NRA ICT systems
- j. ICT systems suppliers and vendors should handover all system configuration and maintenance roles to the NRA ICT Department

HUMAN RESOURCE MANAGEMENT DEPARTMENT

This section, therefore, provides a detailed discussion on the staff strength, staff discipline, recruitment, staff appraisal and staff capacity building for 2021.

Staff Strength

Table 5 compares the staff strength by departments in 2021 and 2020. Overall, the staff strength of the Authority as of 31st December 2021 was 798. This figure included 612 males representing 77%, and 186 females representing 23%. The total staff strength increased by 48 representing 6% in 2021.

Table 5: Comparison of Staff Strength Between 2021 and 2020

Department	No. of Staff (31 st December 2021)	No. of Staff (31 st December 2020)	Var.	% Var.
Admin	143	140	3	2%
Board Secretariat	2	-	2	100%
CG's Office	20	22	-2	-10%
Customs	220	206	14	6%
DTD	208	190	18	9%
F & B	21	24	-3	-14%
HRD	32	36	-4	-13%
ICA	16	10	6	38%
ICT	31	26	5	16%
L & CA	13	14	-1	-8%
Modernization	12	8	4	33%
MRP	12	12	0	0%
NTR	52	52	0	0%
RIID	12	-	12	100%
Staff Welfare	4	-	4	100%
Total	798	740	48	6%

Source: HRD

Table 5 shows that some departments increased in size while others decreased. Notably, the two largest operational departments, DTD and CSD, increased by 9% and 6% respectively, MRP and NRT remained unchanged and several departments show staff reductions.

Note that RIID, the Staff Welfare Department, and Board Secretariat only emerged in 2021 due to institutional restructuring and therefore had no staff in 2020.

Staff Strength by Gender

Table 2 compares the male and female staff distribution of the Authority in 2021 and 2020.

CSD had the largest workforce in 2021, with 175 male and 45 female staff, totalling 220 employees. It also recorded the largest increase in staff, with 11 additional males and 3 additional females.

The Human Resources Department (HRD) had the second-highest number of female staff, 133, but a relatively low number of male staff, 8. In contrast, the Administration Department had the second-highest male staff count, 136, but a small female staff count, 7. Staff numbers in other departments showed minimal changes between the two years.

Table 6: 2021 and 2020 Staff Strength by Gender

Department	Male 2021	Male 2020	Var.	Female 2021	Female 2020	Var.
CG's OFFICE	11	15		9	7	2
RIID	9	0	9	3	0	3
HRD	8	11	-3	24	25	-1
STAFF WELFARE	3	0	3	1	0	1
ADMIN	136	133	3	7	7	0
CSD	175	164	11	45	42	3
DTD						
NTR	35	32	3	17	20	-3
F & B	15	19	-4	6	5	-1
MRP	12	12	0	0	0	0
Modernisation						
ICT	28	25	3	3	0	3
ICA	12	8	4	4	2	2
L&CA	7	8	-1	6	6	0
BOARD SECRETARIAT	2	0	2	0	0	0

Source: HRD

Benefits

Leave Management

The NRA staff policy mandates every staff to proceed on annual leave for a certain number of days depending on the grade of the staff. Moreover, according to the revised Terms and Conditions of Service (TACOS), paternity leave, educational leave and compassionate leave have been added to the existing allowances of annual leave, maternity leave, sick leave, and casual leave. However, staff may be recalled from leave or given deferred leave if necessary for the NRA to meet its targets.

In 2021, a total of 797 staff had leave approved, this includes those recalled or given deferred leave.

Death Benefits

In 2021, a total of 41 death benefits were paid to staff who either lost a mother, father, child(ren) or spouse as stipulated in the Revised TACOS.

Service Benefits

Service benefits were disbursed in 20 separate cases in 2021, of which 11 were males and 9 were females. 20 cases were recorded in 2021, slightly higher than the 19 cases in 2020.

Staff Discipline

The NRA has a stringent staff disciplinary policy which is detailed in the revised TACOS. In 2021, of all the disciplinary actions taken against staff, staff queries increased by 13, but interdictions (the suspension of staff with half salary) decreased by 9 and suspension (without salary) by one. (A detailed breakdown of disciplinary actions is not provided due to concerns over confidentiality).

The HRD will continue to work with heads of departments and hold sensitization programs on the TACOS with specific reference to integrity to reduce the challenges associated with staff discipline.

Recruitment and Staff Appraisal

Table 7 presents the number of staff engaged monthly in 2021. The number of staff increased by 5 compared to the previous year, for a total of 69 staff engaged in 2021. The 69 staff comprise 44 males and 25 females.

Table 7: Number of Staff Engagements in 2021

Month	Contractors	Intern	Whistle-blowers	Youth Service	Total
January	20	8	0	0	28
February	0	10	0	0	10
March	2	2	0	0	4
April	4	0	0	0	4
May	23	0	0	0	23
June	147	0	0	0	147
July	0	0	0	0	0
August	0	5	0	0	5
September	10	0	0	0	10
October	5	0	0	0	5
November	31	1	27	0	59
December	11	0	0	10	21
Total	253	26	27	10	316

Source: HRD

A total of 316 staff were hired in 2021, mostly contractors, 253, of which approximately 31% were hired to carry out the BMS exercise. Additionally, 26 interns were brought on board, 27 individuals served as whistle-blowers, and 10 staff were recruited from the National Youth Service.

Approximately 46%, 147, of all engagements were made in June, all of which were contractors.

Staff Confirmation

Table 8 shows the number of staff confirmed monthly in 2021. A total of 78 staff received confirmation, of which 69 were recruited in 2021 and 9 were pending confirmations since 2020. The confirmations were mostly done in January (26), August (27) and November (14).

Table 8: Number of Staff Confirmed by Month in 2021

Month	Number of Confirmations
January	26
February	0
March	0
April	0
May	0
June	0
July	0

August	27
September	7
October	3
November	14
December	1
Total	78

Source: HRD

Promotions

Promotions within the Authority are typically based on individual performance to reward hard-workers and encourage others. Table 9 highlights the number of staff promoted in 2021. A total of 7 staff were promoted, compared to 11 in 2020. Among those promoted in 2021, 2 were supervisors, 3 were managers, and 2 were service workers.

Table 9: Number of Staff Promotions by Level in 2021

Level	Number of Staff
Executive	0
Management	0
Middle Management	0
Senior Manager	0
Manager	3
Supervisor	2
Officer	0
Clerical	0
Service	2
Total	7

Source: HRD

Separations

Table 10 shows the number of staff separated from the Authority by departments in 2021. Overall, a total of 21 separations were recorded in 2021, of which 5 resigned, 7 retired and 7 died. This is significantly lower than the 38 cases in 2020. The most affected departments were DTD - 5, NTR - 3, HRD - 3, F&B-3 and Admin -3. The other departments remain approximately the same.

Table 10: Number of Separations by Department in 2021

Department	No. of Employees
Admin	3
Board Secretariat	0
CG's Office	0
Customs	2
DTD	5
F & B	3
HRD	3
ICA	0
ICT	1
L&CA	0
Modernization	0
MRP	0
NTR	3
RIID	0
Staff Welfare	1
Total	21

Source: HRD

Transfers/Postings

In 2021, a total of 176 DTD staff were redeployed within the Department and 14 were transferred between the CSD, DTD, HR, NTR, and F&B departments.

TRAINING, MANPOWER PLANNING, AND CAPACITY DEVELOPMENT

Internal Training

Table 11 shows the type of local training courses delivered to staff in 2021. A total of 9 internal and local trainings were delivered, significantly lower than the 22 in 2020. Although the number of courses decreased in 2021, sensitization sessions for the revised TACOS and other were undertaken in both years in which almost all staff both in Freetown and outstations benefitted.

Table 11: Type of Local Training Course and Number of Beneficiaries in 2021

Title Of Training	Date	Number of Beneficiaries	Venue (S)
Hands-on Training on MS Dynamics GP	20/01/21	10	Bangura Building
E-Query, Valuation Module Training and Sensitization	15/02/21 – 19/02/21	35	Gbalamuya & Lungi
Sensitization on the New TACOS and other HR Policies	15/03/21 – 30/03/21	530	Freetown and Outstations
Competency Management Training	02/03/21 – 18/05/21	9	Virtual
Replication of Records Management, Dispatch, and Documentation	19/08/21	48	Training Hall
ITAS	9/08/21 – 11/09/21	119	Training Hall
Replication of Computer-Assisted Audit Techniques in the Oil and Gas Sector	21/09/21	38	WAMA Building
HR Retreat	29/10/21 – 30/10/21	18	
Basic Computer Software Training for NTRD	13/12/21 – 17/12/21	12	Training Hall

TOTAL**819**

Source: HRD

A total of 819 participants benefitted from the nine training courses conducted in 2021. The sensitization sessions had the highest participation, with 530 attendees, followed by ITAS training, which had 119 participants. In contrast, the Competence Management training recorded the fewest participants, with just 9 attendees. Notably, the Competence Management training was the only virtual course conducted in 2021; all other sessions were held in person.

External Training

Table 12 shows the type of courses and the number of participants attending external trainings in 2021. Overall, a total of 61 participants attended five different courses. The Customer Service course, held at Lightfoot Boston Street in Freetown on from 18th October to 5th November recorded the highest number of participants, 38. This was followed by the virtual course on the Basics of Internal Affairs held on 5th – 7th July 15. Each of the other courses recorded fewer than five participants. Additionally, two courses were held overseas in Accra, Ghana, while the remaining courses were organized in Sierra Leone, but outside of the NRA.

Table 12: External Training Beneficiaries by Course Title in 2021

Title of Training	Date	Number of Beneficiaries	Venue (S)
34 th Ordinary Session of the African Union Assembly of the Heads of State (AfCFTA)	18/01/21 – 24/01/21	1	Accra, Ghana
Records Management, Dispatch, and Documentation	1/05/21 – 28/05/21	3	Civil Service Training College
Basics of Internal Affairs	5/07/21 – 7/07/21	15	Virtual
ECOWAS Regional Training on Computer Assisted Audit Techniques (CAATs) in the Oil and Gas Sector	23/08/21 – 27/08/21	4	Accra, Ghana
Customer Service Training	18/10/21 – 5/11/21	38	Light-foot Boston Street
Total		61	

Source: HRD

Table 13 shows the number of training participants by department in 2021. A total of 880 participants attended 14 different training courses inside and outside of the country. Out of the 15 departments, DTD, CSD and Admin provided the highest number of participants, 337, 238 and 148 respectively. While HRD and NTR also provided a significant number of participants all other departments recorded fewer than 20 staff trained.

Table 13: Training Participants by Department in 2021

Department	No. of Employees
Admin	148
Board Secretariat	1
CG's Office	14
Customs	238
DTD	337
F & B	9
HRD	41
ICA	8
ICT	18
L&CA	10
Modernization	6
MRP	10
NTR	32
RIID	5
Staff Welfare	3
Total	880

Source: HRD

Table 14 shows the distribution of training participants monthly by gender in 2021. Out of the 880 participants, 648 were male and 228 were female. The table shows that the highest number of participants, 530, were recorded in March, of which 391 were male and 139 were female. A significant number of trainings also took place in August and October, 167 and 56 respectively. The other months recorded low turnout of both male and female participants.

Table 14: Monthly Training Participants by Gender in 2021

Months	Male	Female	Total
January	7	4	11
February	29	6	35
March	395	139	534
April	0	0	0
May	7	5	12
June	0	0	0
July	10	5	15
August	130	37	167
September	24	14	38
October	45	11	56
November	0	0	0
December	5	7	12
Total	652	228	880

Source: HRD

ADMIN DEPARTMENT

A conducive work environment has the potential to improve the public image of an institution. Over the years, the NRA has been challenged by the lack of adequate office accommodation, furniture, electricity, water supply, logistics, etc. These challenges have the potential to negatively impact the performance of the Authority. Therefore, in 2021 the NRA developed strategies to improve the work environment in several ways.

Firstly, the NRA upgraded office accommodation across the operation lines. The port cargo facility was completed and handed over to the NRA. This facility makes it possible to process and physically examine all consignments in one location. The WAMA Building at ECOWAS Street was renovated to accommodate the DTD staff because the rent at the Wellington Street office was expensive. In Kenema, a new office at 43 Blama Road was acquired including a 30KVA generator. The Rensis House at Gloucester Street in Freetown was renovated and used as the new NRA Head Office. A land property at Wilkinson Road was acquired for the construction of an Administrative and Commercial House. The architectural design and the evaluation report were approved by the NRA Board of Directors and Management and forwarded to the National Public Procurement Authority (NPPA) for a 'No Objection'. Request For Quotations (RFQ) were issued to prospective contractors to upgrade five NTRD offices at the Law Court, Immigration Department, Births and Deaths, Ministry of Works and Ministry of Lands at Youyi Building. Bids were advertised and evaluated for the

rehabilitation of the Custom House at Cline Town, and the customs border post at Gbalamuya.

Secondly, the NRA improved the electricity and water supply in its offices.

Seven generators were procured and installed at the under-mentioned locations to serve as back-up generators in the event of power failure from the EDSA grid. Table 15 shows the locations and specifications of the generators.

Table 15: Supply of Generators by Specification in 2021

Description	Specification	Location
Generator (Perkins)	100 KVA	ITAS
Generator (Perkins)	250 KVA	Rensis House
Generator (Perkins)	45 KVA	Lungi Cargo facility
Generator (Perkins)	100 KVA	Gbalamuya Customs post
Generator (Perkins)	100KVA	ASYCUDA World
Generator (Perkins)	45KVA	Jendema/MRU Customs Post
Generator	5.5KVA	Dogoliya Customs post

Source: Admin Department

This increased the NRA's total number of generators to 32, all of which are serviced every 250 running hours. Moreover, water was supplied to NRA offices in Freetown using a commercial water bowser and water catchment from the Guma Valley grid.

Thirdly, the NRA updated the register of its assets and while doing so, tagged assets, often labelling, with indelible features for easy identification in the future.

Fourthly, the NRA worked to maintain a conducive working environment. Notably, the Authority supervised the weekly cleaning and fumigation of office premises in Freetown and the two outstation posts, Lungi Airport and Gbalamuya/Kambia customs post.

Moreover, the two air-conditioner retainers under the watch of the Logistics Unit carried out quarterly service of air-conditioners in offices across the Authority. Faulty air-conditioners confirmed irreparable were replaced and ferried to the NRA main stores at 18 Wellington Street for safe keeping. A holistic needs assessment on furniture and equipment was conducted with the aim identifying staff needs that are required for boosting staff morale and performance. Against this backdrop, a comprehensive request was raised, and an evaluation was completed and approved by management for the procurement of furniture and equipment for all staff.

Finally, the NRA provided logistics for effective operation. Six vehicles were procured, supplied and assigned to the under-mentioned departments:

Table 16: Number of Vehicles Procured by Registration Number in 2021

Type of Vehicle	Registration Number	Custodian
Toyota Prado	ASR 933	Director ICA
Toyota Prado	ASR 934	Deputy Commissioner DTD
Toyota Prado	ASR 935	Deputy Director F&B
Toyota Prado	ASR 936	Director Administration
Toyota Minibus	ASR 938	Admin (Pool)
Toyota Minibus	ASR 939	ICA (Pool)

Source: Admin Department

Also, a total of 22 motorbikes (Yamaha) were procured and distributed to various departments. This brought the Authority’s total fleet strength 63 vehicles and 52 motorbikes.

NON-TAX REVENUE DEPARTMENT

As indicated in Section 2, most aspects of NTR collection processes are driven by manual activities. This represents a significant risk including security concerns and human error. . As a result, we have triggered an automation process which will replace manual processes. The intention is to electronically pay all fees and fines by means of a Mobile App. Large payments like licenses and royalties to be paid by bank transfers. These changes are intended to be implemented in the first quarter in 2022.

Collaborations with Key Stakeholders

Engagement with MDAs

The key activities at the NTRD are stakeholder engagement and collaboration, as we collect NTRs on behalf of the MDAs. The MDAs are responsible for assessing or indicating the amount to be paid in an invoice/order-to-pay/payment advice and the NRA/NTRD has the power to collect revenues daily. We have had several meetings with SMT of most of the MDAs to smoothen our interactions and chart revenue enhancement strategies.

Collaboration on Debt Management

Since the enactment of the Finance Act 2009, which empowered the NRA to enforce NTRs, debt enforcement was not undertaken by the department until 2018. In that year, the NTRD began enforcing debts using the powers granted by the Finance Act 2009. To facilitate this new initiative, the NTRD liaised with various MDAs, particularly the NMA, NATCOM, the Ministry of Fisheries, the SLMA, and the EPA, to enforce overdue debts. In 2021, several demand notices were sent to debtors, and methods such as follow-up calls and physical visits were employed to collect the required revenues.

Notably, a joint effort was made to recover the 19 billion Leones outstanding, as highlighted in the 2020 audit, from the books of the SLMA. Over 80% of this amount has now been verified as paid. Part of the remaining payments are either yet to be verified (e.g., discrepancies between Gross and Net amounts) or subject to concessional agreements not to pay, such as with Karadeniz Power Ship. These agreements have been requested but have not yet been provided.

Drafting & Signing of MoUs

Together with the Legal and Corporate Affairs Department, we drafted several MoUs for MDAs and engaged in discussions. Agreeing and signing these MoU's will improve collaboration with MDA's.

Revision of Laws

Between 2009 and 2018, the revenue laws governing NTRs were not amended. To enhance the administration of NTRs, the department collaborated with various MDAs to revise their NTR rates in the 2021 Finance Act.

- a. Ministry of Fisheries and Marine Resources
- b. Ministry of Works and Public Assets
- c. Ministry of Labour and Social Security
- d. Office of the Administrator and Registrar General
- e. National Civil Registration Authority

Collaboration with the Office of National Security (ONS) and Ministry of Works and Public Assets.

In 2018, NTRD collaborated with ONS on the collection of fees for Private Security Companies. To facilitate the process, NTRD designed and printed the Private Security Companies certificates in collaboration with ONS. The collection of these fees started in 2019, and we continued collaborating in 2021 to ensure revenue compliance.

The NRA also printed certificates for the Ministry of Works and Public Assets destined for contractual licenses. We are in discussions to undertake a joint monitoring of Quarries in the first quarter of 2022.

Collection of Telecommunications Royalty

Section 26A of the Telecommunications Act 2006 institutes a 0.5% Royalty on turnover for all Telecommunications Operators. In 2018, NRA designed the Telecommunications Royalty Form in collaboration with NATCOM and started the collection of this revenue stream. Since the royalty is based on turnover, we have asked DTD to share the Audited Financial Accounts of the telecoms to enable the NTRD collect royalty payments. The DTD has not yet complied. In 2022, the NTRD will continue requesting these accounts from the DTD to make our work easier and revenue predictable.

Collaboration with Petroleum Regulatory Agency (PRA)

As part of the responsibility of the NTRD in line with the Fiscal Management and Control Act, 2017 Section, we started country-wide monitoring of fuel stations which revealed a high level of unregistered fuel stations in the provinces. This will certainly undermine revenue performance for PRA.

We have suggested to PRA to make available a list of all fuel stations and fuel tankers for verification by the NTRD. We are confident this will trigger a joint monitoring project in 2022 of fuel tankers that are uplifting fuels from the terminals.

We were able to ascertain that some of the oil companies were not making available payment references to the NTRD

Collaboration with National Civil Registration Authority

We have deployed staff at the NCRA Headquarters for the collection of revenues which are expected to be operational in 2022. This has the potential to increase revenues.

Collaboration with Sierra Leone Maritime Administration (SLMA)

The NTRD responded to the Audit Service Sierra Leone (ASSL) Report of 2019 for which an estimated amount of Le19 billion revenue was not properly reported. We set up a team together with the SLMA to follow-up on the audit findings:

- a. We sent demand notices to all debtors listed in the audit findings.
- b. Some debtors were able to provide evidence of payments and have been verified.
- c. We concluded that some of the invoices were unavailable for confirmation of payments stated in the audit report.

Collaboration with Sierra Leone Standard Bureau (SLSB) and Pharmacy Board (PB)

We conducted field audits in Freetown and upcountry and collected revenues on the spot for both new registrations and the renewal of licenses. The revenues surged up because of this exercise. It has been planned to continue in a similar form in 2022.

ANTI-SMUGGLING UNIT

The Anti-Smuggling Unit (ASU) is responsible for anti-smuggling operations at customs posts and reports directly to the Commissioner General (CG). The ASU conducts and partakes in joint border patrols, investigations and monitors CSD's general operations to minimize the incidence of smuggling. The Unit has a further mandate to prevent the importation/exportation of contraband goods and harmful products into/from Sierra Leone. The role of ASU is divided into two components: the ASU is responsible for monitoring and investigation (exclusively deployed at the Freetown Port) and ASU for Border Controls and Management (BCM) is responsible for preventing illegal cross border activities and coordinating joint border operations with the security and other border regulatory agencies.

In 2021, the revenue collection environment faced significant challenges and unpredictability due to the global COVID-19 pandemic, which disrupted the tax collection system. Invariably, the supply chain, trade flows, foreign exchange

markets and commodity demand demonstrated unusual shocks because of the COVID 19 pandemic. The Government of Sierra Leone (GoSL) and the NRA thus introduced a range of policies designed to cushion the emerging shocks.

Due to the challenging revenue collection environment, the ASU collaborated with other teams including Risk Management Unit (RMU), Trade & Tariff Unit and Physical Examination Unit to identify high risk consignments, which assisted a great deal in minimizing leakages.

ASU Technical Operations in 2021

ASU Technical Operations are planned and spearheaded by the ASU (Monitoring and Investigations Unit). It tackles technical smuggling by investigating false declarations defined by quantity under-declaration, misdescription, misclassification, undervaluation, and the misreported materials. .

Prevention of Technical Smuggling

In 2021, the team consistently adopted a strategy of scrutinizing import/export declarations and supporting documents to identify suspicious consignments. The Unit also held engagements with key stakeholders and maintained intelligence networks. Moreover, the team conducted special fraud-related investigations to recover potential revenue lost. The most common and prevalent fraud issues included under-invoicing, goods under-declaration, incorrect statements of origin to benefit from preferential trade agreements, use of wrong currency code, misclassifications, misdescriptions and forgery.

Monitoring Operations on Trade Regimes

The ASU is further instrumental in daily revenue collection activities and related customs trade regimes. Over the review period, the ASU supported customs administration in the following areas:

Transit & Transshipment Operations

ASU-MII supported customs administration by facilitating the inspection and escort of transit goods meant for neighbouring countries. Table 17 shows the transit and transshipment values facilitated at different CSD offices in 2021. The total value of trade in 2021 is estimated at Le92.61 billion and attracted an overall fee amounting to Le 2.32 billion. Note that 98.7% of transit trade was facilitated through the Freetown Port, whilst Gbalamuya accounted for the remaining 1.3%. The volume of trade recorded in respect of transits amounted to 36,433.06 metric tons. By comparison, this is slightly less than the volume in 2020, which recorded 39,843 metric tons.

The volume of transshipment trade exclusively handled at the Freetown Port during the review period (2021) is estimated to be 1,129.48 metric tons and is worth Le14.36 billion.

Table 17: Transit Volumes Facilitated at Different Customs Offices in 2021

Transits	CIF Value (Le)	Fees Paid (Le)
Freetown Port	73,891,899,444	1,847,297,486
Kambia - Gbalamuya	18,717,761,013	467,944,025
Total	92,609,660,458	2,315,241,511
Transshipments	CIF Value (Le)	Fees Paid (Le)
Freetown Port	14,362,146,641	

Source: Customs

Exports, Re-Exports, and Re-Imports

Table 18 shows export, re-export and re-import volumes by products in 2021. Generally, the volume of export trade monitored by the Unit is estimated to be about 3,329,291.05 metric tons and is worth Le6.16 trillion. This relates to only export trade facilitated at the Freetown Port.

Specifically, around 88.8% of this trade worth approximately Le4.3 trillion consists of minerals. A further 4.76% were timber products worth Le345.55 billion; 1.13% were oil products worth Le283.26 billion, of which 43% worth Le152.14 billion consisted of Padi cooking oil manufactured by Jolaks Manufacturing; 1.12% of our exports worth Le5.90 billion were scrap metals; and the remaining 22.99% constitutes several products including cocoa, coffee, and fisheries products which together are estimated to be worth Le1.213 trillion.

Table 18: Export Volume by Product & Reexport-Reimport Volume in 2021

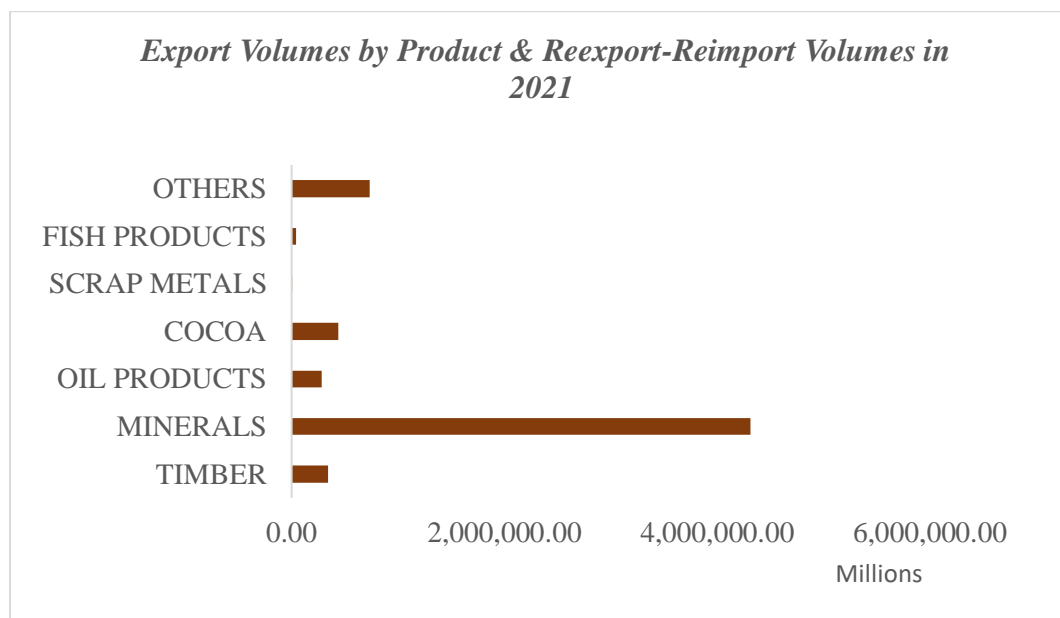
Exports By Product	CIF Value (Le)	(% of CIF)
Timber	345,551,123,528	4.76
Minerals	4,311,854,190,3212	70.0
Oil Products	283,260,292,002	1.13
Cocoa	441,514,836,073	3.5
Scrap Metals	5,897,441,443	1.12
Fish Products	40,628,551,618	7.59
Others	731,669,142,470	11.9
Total	6,160,375,577,456	100
Re-Exports	223,458,097,235	
Re-Import	125,053,602	

Source: Customs

In addition, as shown in Figure 4, the value of re-exports facilitated at the Freetown Port is estimated at Le223.45 billion and these were either goods returned to suppliers owing to incorrect specifications; or they may be goods originally admitted on a temporary importation basis and are now being re-exported permanently; or they could be goods diverted to other countries after clearance in an unaltered state in search of markets for such goods in those countries.

Also, re-imports during 2021 are estimated to be 1,000 metric tons and are worth around Le125.05 million. The goods involved in such activity are exclusively automobiles, initially taken out for repairs and later returned to Sierra Leone after said repairs.

Figure 4: Export Volume by Product & Reexport - Reimport Volumes in 2021



Source: Customs

Temporary Admissions

Table 4.0 shows the volume of temporary importations by product and station/office in 2021. The volume of trade admitted under the said regime was estimated at 4,013 metric tons and is worth Le53.41 billion. Note that duties and taxes suspended in view of this arrangement is estimated at Le6.01 billion.

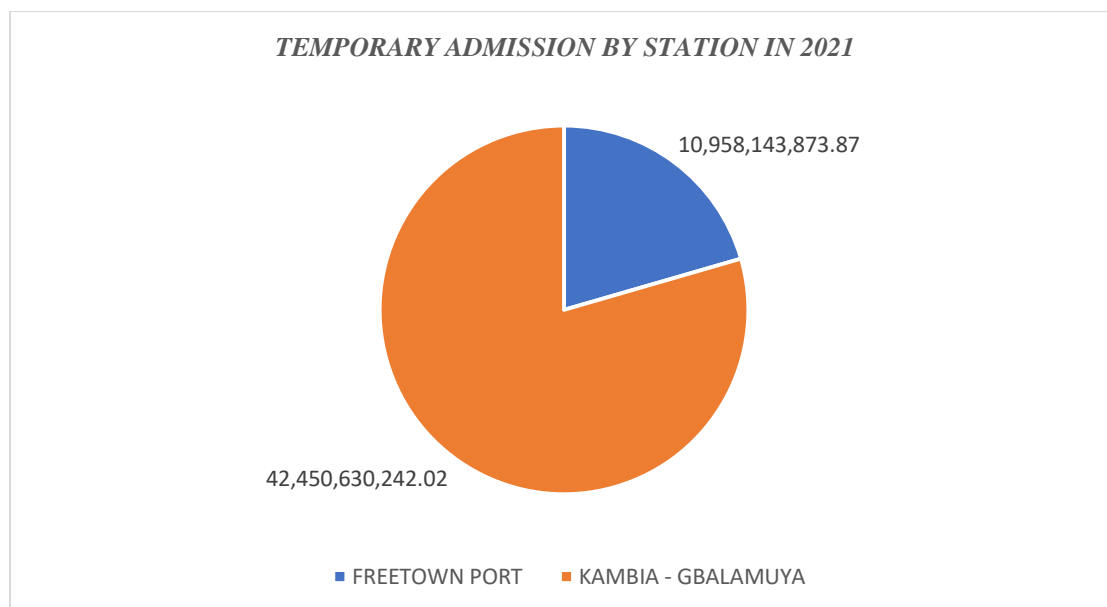
Table 19: Volume of Temporary Importations by Product & Station

Temporary Admission by Product	CIF Value (Le)	Duty-Free (Le)
Machineries	51,897,383,033	5,465,253,743
Others	1,511,391,082	546,169,284
Total	53,408,774,116	6,011,423,027
Temporary Admission by Station		
Freetown Port	10,958,143,874	1,493,977,238
Kambia - Gbalamuya	42,450,630,242	4,517,445,789
Total	53,408,774,116	6,011,423,027

Source: Customs

The composition of goods admitted under this regime indicates that machineries accounted for a significant majority of temporary importations (97.6%) and were imported to support the mining and construction industries. Records show that this trade was mainly facilitated at the Freetown Port, while less than 1% was done through other border crossings at Gbalamuya and Jendema, as shown in Figure 5.

Figure 5: Temporary Admissions by Station in 2021



Source: Customs

Duty Waivers & ETLs

Table 20 presents the duty waiver by category of beneficiaries in 2021. Overall, Le3.82 trillion in goods (i.e., excluding petroleum products) were granted duty waiver status and 3.3% were cleared through the permit window, implying that they did not go through the usual e-exemption process in ASYCUDA World.

Table 20: Duty Waiver by Category of Beneficiaries in 2021

Category of Beneficiary	CIF Value (LE)	Taxes Waived	(% of CIF)
RENEWABLE ENERGY	55,336,978,994	21,249,485,179	1.45%
FOREIGN MISSIONS	437,568,555,754	130,622,090,064	11.45%
NGOs	53,222,227,688	10,218,028,697	1.39%
ETLS	50,082,091,023	10,346,788,674	1.31%
OTHERS	3,226,412,522,737	617,731,729,290	84.40%

TOTAL	3,822,622,376,196	790,168,121,904	100.00%
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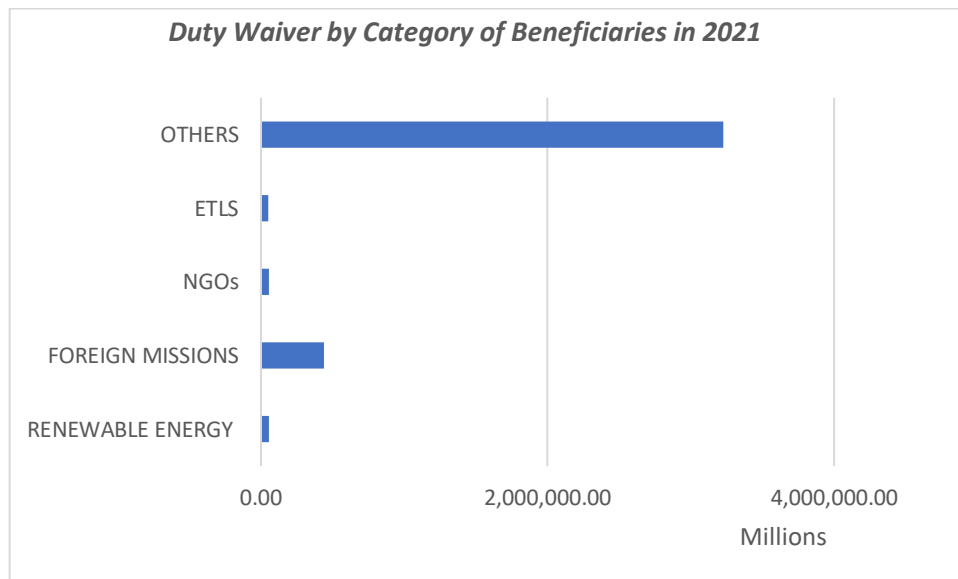
Source: Customs

Note that 84.4% of the value of goods granted waivers were for entities with special agreements with the Government of Sierra Leone (GoSL), ratified by Parliament, as well as other unspecified entities and individuals. These waivers primarily benefited entities involved in special contracts or projects, those receiving business incentives, and individuals or organizations not explicitly categorized here.

Additionally, 11.5% of the value of goods granted waivers were in favour of Foreign Missions; 1.5% in favour of entities dealing in renewable energy; 1.3% in favour of those with ETLS status; and the remaining 1.4% in favour of NGOs (local and international).

The value of duties and taxes waived is estimated at Le790.17 billion of which ETLS is approximately 1.31%.

Figure 6: Duty Waivers by Category of Beneficiaries in 2021



Source: Customs

Auctions

During the review period, the value of goods auctioned at the Port and elsewhere amounted to Le1.22 billion of which automobiles accounted for 51.12%.

Revenue Support to CSD

Table 21 presents the additional revenue collected by sources through ASU involvement in 2021. Generally, besides the joint operations with other Units of CSD, as could be evidenced in monitoring activities on warehousing and other enforcements support, the ASU (MI) Unit raised additional revenues estimated at Le8.23 billion.

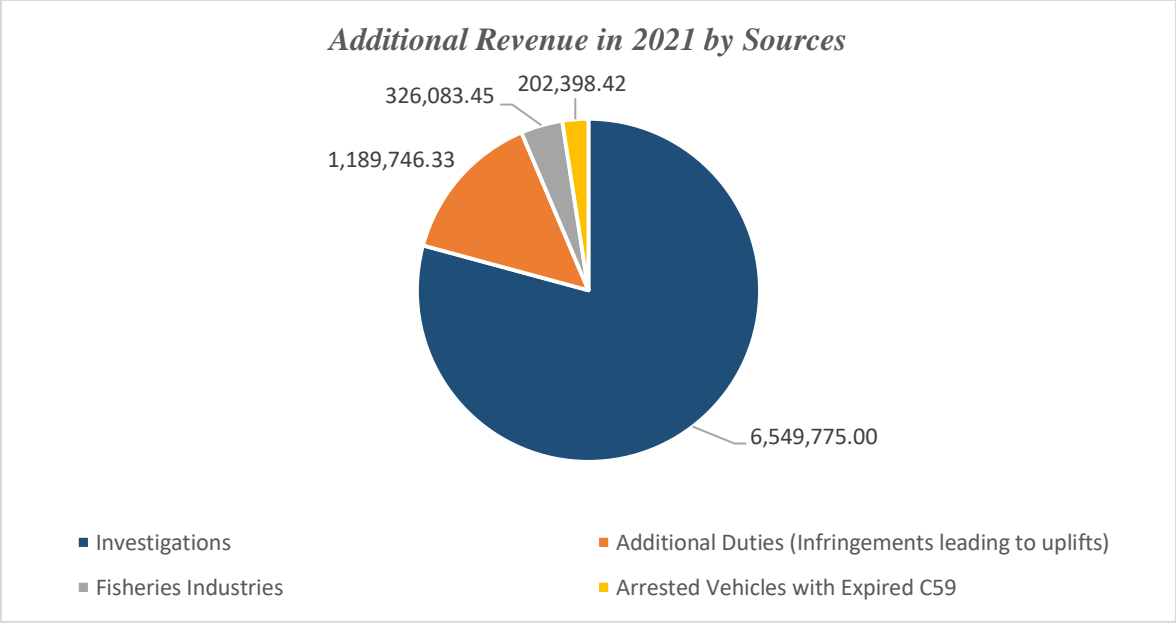
Table 21: Additional Revenue in 2021 by Source

Source	Revenue Collected (in Le thousands)	% of Total Collection
Investigations	6,549,775	79.2
Additional Duties (Infringements leading to uplifts)	1,189,746	14.4
Fisheries Industries	326,083	3.9
Arrested Vehicles with Expired C59	202,398	2.5
Total	8,268,003	100

Source: Customs

Table 21 indicates that investigations generated a total revenue of Le6.5 billion, representing approximately 79% of the additional revenue collected by ASU-MII. This was followed by Le1.2 billion in additional revenue from valuation uplifts, which accounted for approximately 14%. Meanwhile, revenue contributions from infringements in the fisheries industry and vehicles with expired C59 forms were negligible.

Figure 7: Additional Revenue in 2021 by Source



Source: Customs

Moreover, by close of business on 31st December 2021, the ASU still had unresolved investigations which have a revenue potential in excess of Le18.54 billion.

Strategies Adopted by ASU to Enhance Revenue Collection in 2021

1. Effective collaboration with RMU, Trade and Tariff Unit and Physical Examination Unit to guarantee information and intelligence sharing with a view to prevent leakages.
2. Monitoring and supervising activities relating to the practice of various regimes to ensure that due process is followed in the implementation of each regime. In a special way, serious attention was devoted to surveillance activities on duty-waivers, warehousing and ex-warehousing operations, credits/deferred payments, transits, as well as timber exports to ensure that the process is free from abuse.
3. Enforcement of laws and their implementing regulations with a view to improve compliance by importers.
4. Making necessary interventions on high-risk consignments and periodic checks with those that are scheduled for release without inspection (Green and Blue Lane consignments).
5. Routine operations to detect and intercept foreign-registered vehicles with expired Temporary Importation Certificates (C59A) or those that are illegally imported for sale and illicitly registered at the Sierra Leone Roads Safety Authority without the payment of duties and other related NRA taxes.

6. Periodic review of assessments at product levels to determine trends and integrity of assessments and offering strategic advice to management for informed decision-making.

RISK MANAGEMENT UNIT

Risk management operations are very important in customs clearing processes since customs institutions cannot target and inspect every shipment. Staff in the Unit are required to view all declarations on a real-time basis to enable them to identify 'High Risk' declarations relating to valuation, classification, currency code, CVC inputs, general documentation etc. and inform operational units required to take corrective actions.

On a quarterly basis, data generated from customs activities are extracted from the ASYCUDA World System and analyzed for the purpose of profiling importers and brokers to determine their level of compliance for eventual placement into three selectivity lanes (red, blue, yellow). Results generated from this profiling process are submitted to the Risk Management Committee for management approval prior to the input of the selectivity criteria into the system.

Activities undertaken at the unit during the year include the following:

1. Daily viewing of all declarations on a real-time basis to identify and target declarations assessed to be 'High Risk'. There were two hundred and ten (210) such assessments for the year 2021. From these declarations, a sum of four billion, eight hundred and twenty-eight million, three hundred and eighty-seven thousand five hundred and ninety-one leones twenty-two cents (Le 4,828,387,591) was recorded as additional revenue collected from 166 declarations targeted and reviewed.
2. Profiling of importers and brokers was done for the first three quarters swiftly. There were delays in completing the profiling exercise for the fourth quarter. The delay was due to the replacement of importers' old TINs with new TINs during the last quarter. This TIN replacement distorted our usual method of extracting data from the ASYCUDA system. However, we were able to navigate the system to ensure the credibility of data analyzed.
3. However, the training was too abstract, and staff struggled to grasp the practical application of the software. It is expected that this training will be conducted again in a more detailed and practical manner.

4. To test blue lance compliance a joint verification exercise, alongside the PCA unit, was conducted on all blue lane declarations between the 11th August and 4th September. A total of 65 declarations were verified during this period. Reports from the exercise conducted showed that all declarations verified were compliant. In a similar vein, joint examinations were also conducted with ASU and baggage units on some non-personal effect declarations to verify the contents of the containers. A total of 19 letters of request referred to RMU were examined during this exercise and all were satisfactory.

High-Risk Declarations Targeted for Physical Inspection

Table 22 shows the declarations perceived to be high risk in 2021. During our routine view of declarations for the year 2021, a total 210 declarations were identified as 'High Risk'. Inspection of these declarations led to additional revenue of 166 cases, . Table 22 reports these inspections monthly:

Table 22: High Risk Declarations Targeted for Physical Inspection by Month

Month	No. of SCD'S Suspected/Month
January	13
February	12
March	12
April	18
May	8
June	10
July	16
August	9
September	4
October	37
November	15
December	12
Total	166

Source: Customs

Table 22 shows that October had the highest number of physical inspections, accounting for 22%. April and July followed, with 11% and 10% of inspections, respectively.

Critical Areas of Intervention

Table 23 highlights the key areas of intervention by the RMU staff in 2021. The data reveals that valuation issues accounted for the majority, making up 73% of all 'High Risk' declarations identified by the RMU for verification and additional revenue collection. This was followed by H.S. classification issues, which accounted for 19%.

Table 23: Critical Areas of Intervention During Clearance Process in 2021

Suspected Risk Notice	No. of SCDs/Yr.	% of Total
Valuation Issue	122	73%
Joint Physical Examination	13	8%
H.S. Classification Issue	31	19%
TOTAL	166	100%

Source: Customs

Additional Revenue Collected

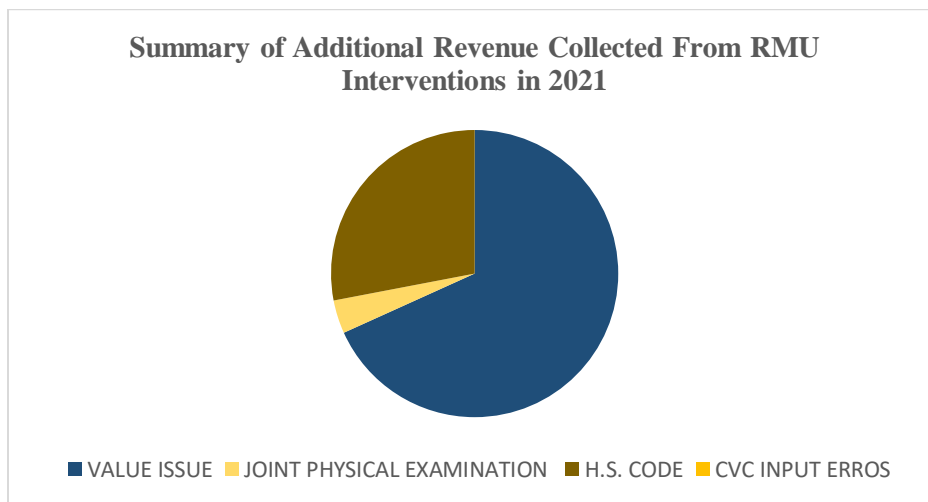
Table 24 shows that a total of Le 4,828,387,591bn was collected as additional revenue due to the interventions of RMU. For ease of comparison, figure 10 reports the total values in a chart.

Table 24: Summary of Additional Revenue Collected from RMU Interventions in 2021

Month	Value Issue	Joint Physical Examination	H.S. Code	CVC Input Errors	Total Additional Revenue Paid
Jan	160,369,677	36,498,790	0	0	196,868,467
Feb	169,566,913	0	56,189,235	0	225,756,148
Mar	734,490,548	4,508,859	101,249,079	0	840,248,486
Apr	412,497,582	0	249,016,998	0	661,514,579
May	124,069,671	80,168,162	466,758,965	0	670,996,798
Jun	123,037,241	11,825,351	24,736,935	0	159,599,527
Jul	77,205,727	0	194,429,455	0	271,635,182
Aug	415,187,863	0	81,804,285	0	496,992,148
Sep	6,420,251	22,194,267	68,964,655	0	97,579,173
Oct	638,098,106	0	76,733,455	0	714,831,561
Nov	342,430,832	17,357,726	12,524,738	0	372,313,296
Dec	91,570,805	8,751,917	19,729,503	0	120,052,225
TOTAL	3,294,945,217	181,305,072	1,352,137,303	0	4,828,387,591

Source: Customs

Figure 8: Summary of Additional Revenue from RMU Interventions



Source: Customs

Profiling of Importers and Customs Brokers

A core function of the RMU is to categorize importers and brokers to facilitate trade and enable effective risk analysis. As part of this function, profiling importers and declarants was a major activity of the Unit during the review period.

A total of 174 importers were profiled, with 153 (88%) selected for the Blue Lane category, 10 (5.7%) for the Yellow Lane category, and 11 (6.3%) for the Red Lane category. The Unit profiled 355 declarants. Of these, 181 (51%) were classified as compliant (Blue Lane), 49 (13.8%) were medium compliant (Yellow Lane), and 125 (35.2%) were non-compliant (Red Lane)."

These profiled reports are subject to the Risk Management Committee (RMC) and SMT approvals prior to the setting of the selectivity criteria into the system by the ASYCUDA Team.

WELFARE DEPARTMENT

The Welfare Department is one of the three departments formed in 2021. It was separated from the Human Resource Department to focus on effectively managing staff welfare in the Authority. In 2021, the Welfare Department implemented several activities aimed at improving staff welfare.

Staff Medical Scheme

The department successfully implemented and managed the medical scheme for staff. An online survey was conducted for staff to determine which medical scheme they would prefer. The staff were also sensitised on the three options available i.e., whether to implement a medical insurance scheme, a medical allowance scheme or an in-house medical scheme. After that, a comprehensive medical assessment on three insurance companies – RITCORP, STACO and Aureole Insurance – was conducted to assess their capacity to handle medical insurance matters. While awaiting a decision to implement an approved medical scheme by the NRA Board, the staff were paid medical allowances for the period that the medical scheme was not available.

Workman Compensation Scheme

The department sensitised staff on the workman compensation scheme. A concept note was prepared and presented to SMT for approval. A town hall meeting was organized, and a significant number of staff attended.

Recruitment of a Medical Retainer Firm

The Welfare Department facilitated the recruitment of a medical retainer firm. A concept note and Terms of Reference (TOR) for the medical retainer were developed and submitted to the CG for approval. The bidders were evaluated and interviewed during the procurement process.

Annual Staff Outing & Recreation Sessions

The department facilitated an annual staff outing and recreation session for 2021. A proposal was developed and submitted to the Deputy Commissioner-General for SMT approval. Clearance from the police and the Western Area Rural Council was obtained and arrangements were made for food, drinks, and transportation.

Uniforms & Monitor Staff Dress Code

The department facilitated the supply of uniforms to staff required to wear uniforms. The uniforms were procured and distributed to the staff.

Monitor Staff Attendance

The department monitored staff attendance. All biometric machines were repaired and installed especially at WAMA building and the Cargo Inspection facility at the CSD. Fingerprints of new staff were captured into the biometric attendance system.

Rain Gears

The department developed and submitted a proposal for the supply of raincoats, rain boots, umbrellas to all staff.

Staff Diaries and Calendars

Diaries and calendars were made available to all the staff, and safety and sanitary materials such as hand wash liquid soap, hand sanitizer, facial tissue, and face masks were supplied to departments on a quarterly basis.

IV. SPECIAL RELEVANCE STATISTICS

REVENUE INTELLIGENCE AND INVESTIGATIONS

In 2021 the Revenue Intelligence and Investigations department (RIID) engaged in several intelligence gathering, risk profiling and revenue investigation activities. Whilst the majority were completed and referred to other departments within the NRA, some were carried over to the 2022 Fiscal Year year. Below is an overview of activities:

Implementation of the Whistle-blower Policy

The department commenced implementation of the Whistle-blower Policy in 2018 after final approval, in the same year, by the Board of Directors under the administration of the Commissioner General, Dr. Samuel S. Jibao. In 2021 RIID recruited and deployed a total of 26 whistle-blowers across the country.

As enshrined in the approved Whistle-blower Policy, those whistle-blowers were recruited on a six month contract basis. It must be noted that the whistle-blowers were primarily recruited for intelligence gathering on delinquent taxpayers. They submit their individual intelligence reports to RIID each month.

Investigations Completed

Despite the coronavirus pandemic, RIID completed eleven revenue/fraud related investigations::

- KADCO (SL) Ltd (excise duty)
- Victory Enterprise (SL) Ltd (excise duty)
- G Shankerdas and Sons (SL) Ltd (excise duty)
- Mr Sheriff Samsudin Bah (customs duty)
- Excise on Tobacco Investigation
- The Orange investigation (in collaboration with DTD Auditors)
- Foreign Currency Declaration (FCD) investigation
- Sarab Enterprise investigation
- Edmay Import investigation
- Customs Site Examination Verification (undervaluation)
- Sugar import declaration investigation

Revenue Recovery and Discovery

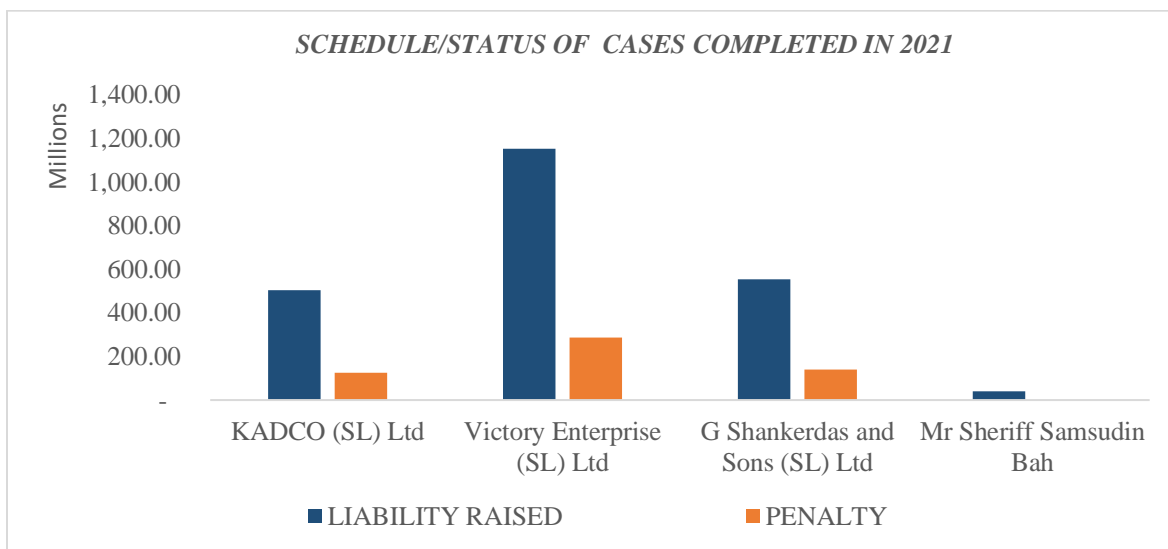
The four most significant investigations, in monetary terms, generated additional revenues of Le2.7 billion, as reported in Table 25 and summarized in Figure 11.

Table 25: Revenue Discovery and Recovery

Name	TIN	Liability Raised	Penalty	Total	Dept.	Source
KADCO (SL) Ltd	10000 02632	502,520,000	125,630,000	628,150,000	DTD	EXCISE DUTY
Victory Enterprise (SL) Ltd	10000 01318	1,150,800,000	287,700,000	1,438,500,000	DTD	EXCISE DUTY
G. Shankerdas and Sons (SL) Ltd	10000 02209	553,928,355	138,482,088	692,410,443	DTD	EXCISE DUTY
Mr Sheriff Samsudin Bah	10000 89452	39,749,086	-	39,749,086	CSD	CUSTOM DUTY
TOTAL		2,246,997,441	551,812,088	2,798,809,529		

Source: Revenue Intelligence

Figure 9: Schedule/ Status of Cases Completed in 2021



Source: Revenue Intelligence

Investigations Carried Over To 2022

The following cases were carried over to 2022:

- Petroleum Excise investigation for three Oil Marketing Companies (OMCs)
- Maersk Line Investigation on GST on Local Purchase
- Mercury International Investigation on GST on Local Purchase
- Customs Warehouse Analysis

CUSTOMS DEBTS MANAGEMENT

Debt management plays a crucial role in customs enforcement. At the Debt Management Unit (DMU), approximately 145,676 metric tons of goods, valued at Le460.67 billion, were admitted on credit terms or deferred payment arrangements. This resulted in suspended duties and taxes totalling Le176.45 billion. Of this amount, Le39.65 billion in taxes were waived for re-export activities involving 31,180 metric tons of goods, leaving an overall credit liability of Le136.80 billion owed to the NRA.

Five entities—Flexport Services, BSB, Fawaz Building Materials, Sierra Frozen, and Peninsular Innovative—account for Le112.38 billion (82.2%) of the total liability, while the remaining Le24.42 billion (17.8%) is attributed to other beneficiaries, reported in Table 26.

By close of business on 31st December 2021, 67% of said credits/deferred payments were accounted for, amounting to Le91.1 billion in duties and taxes. This implies that unpaid credits owed to the Authority relating to period 2021 is estimated at Le45.71 billion, summarized in Table 27.

Table 26: Credit/Deferred Payment by Importer & Repayment Efforts in 2021

Main Debtors	Credit Utilization	Actual Payment	Variance
BSB	49,909,725,231	49,909,725,231	-
Deli frost	2,377,995,430	2,377,995,430	-
Fawaz Building Mat.	5,222,212,110	5,222,212,110	-
Flexport	30,071,977,726	2,325,341,258	27,746,636,468
Sierra Frozen	21,196,840,682	11,000,000,000	10,196,840,682
Integrated Trade Services	1,364,887,640	1,364,887,640	-
Peninsular Innovative	5,980,039,166	5,980,039,166	-
Others	20,673,992,602	12,910,142,115	7,763,850,487
Total	136,797,670,587	91,090,342,950	45,707,327,637

Source: Customs

Table 7: Credit/Deferred Payment Showing Level of Compliance in 2021

Credit/Deferred Payment Activity	Tax Amount (Le)	(%)
Paid Credits	91,090,342,950	67
Unpaid Credits	45,707,327,637	33
Credit Amount Utilized	136,797,670,587	100

Source: Customs

Strategies Adopted in Debt Collection in 2021

The DMU not only continued its usual recovery efforts but also collaborated extensively with the ASU and CSD to enforce compliance at business premises and in the field. In the last quarter of 2021, the Commissioner-General established and deployed a Revenue Recovery Team comprising representatives from CSD, DTD, RIID, and MRP to conduct a rigorous debt collection exercise in the Western Area. This initiative delivered significant results in recovering overdue arrears.

POST CLEARANCE AUDIT

The Post Clearance Audit (PCA) is a critical component of modern customs clearance processes, often referred to as a "safety net." It significantly reduces clearance times by employing a risk-based approach to auditing, which minimizes the need for intrusive examinations. The PCA audits all individuals and entities engaged in trade across Sierra Leonean borders. It consists of both field and desk audits to verify the accuracy of declarations for all customs regimes or transactions (e.g., import, export, transit) and includes reviewing accounting records, relevant commercial data and physical premises.

PCA also collaborates with the Risk Management Unit which draws the annual Risk Register for profiling and provides feedback to the Trade and Tariff Unit. Since 2018 onwards PCA's target on audit activity was reviewed from one hundred and twenty (120) to one hundred and fifty (150) audits per annum. For the period under review, PCA conducted one hundred and sixty audits (160) and

was able to recover revenue in the tune of Le. 4,913,756,241.76 (four billion, nine hundred and thirteen million, seven hundred and fifty-six thousand, two hundred and forty-one leones and seventy-six cents).

CUSTOMS SYSTEM STATISTICS

Import Statistics

Container examinations and inspections begin with a non-intrusive inspection, otherwise known as the scanning process. The facility is jointly manned by CSD and a private company. At the port, both import and export containers are scanned before they are released to customs for intrusive inspection or to the shippers for export. Reports generated could either be satisfactory if it conforms to declaration(s) made or unsatisfactory if it does not conform. Unsatisfactory report(s) is/are an indicator that detailed checks needs to be done by the Physical Inspection Unit.

Table 28 provides data on the monthly scanning of 20- and 40-foot containers for imports and exports in 2021.

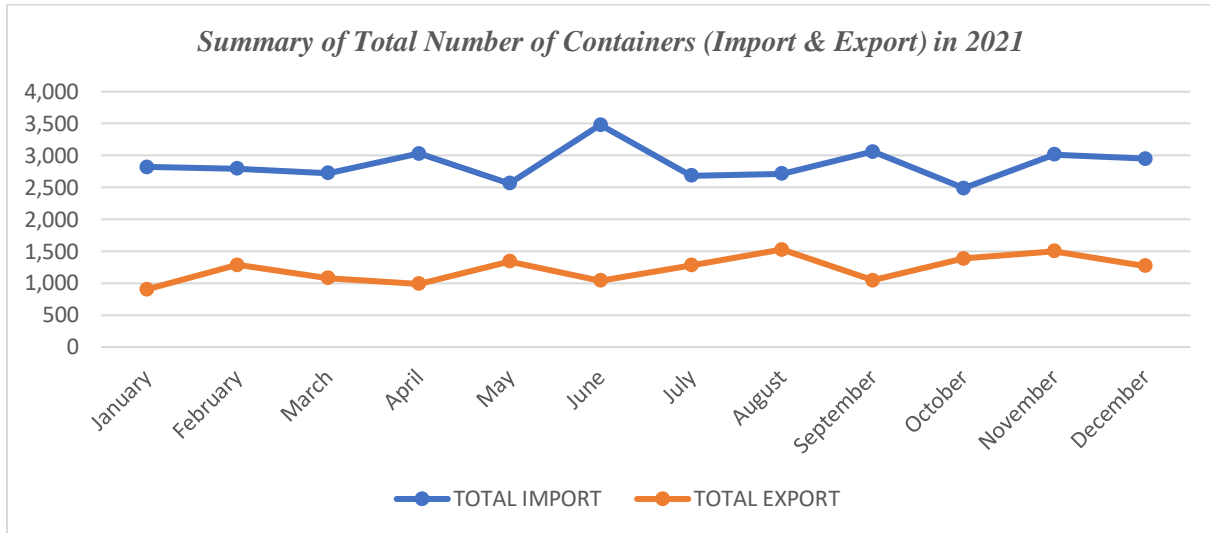
Table 26: Summary of Total Number of Containers (Import & Export) in 2021

Month	20' Import	20' Export	20' Total	40' Import	40' Export	40' Total	Total Scanned	Total Import	Total Export
January	1,418	849	2,267	1,400	54	1,454	3,721	2,818	903
February	1,278	1,222	2,500	1,515	64	1,579	4,079	2,793	1286
March	1,276	1,023	2,299	1,450	60	1,510	3,809	2,726	1083
April	1,421	957	2,378	1,612	32	1,644	4,022	3,033	989
May	1,061	1,330	2,391	1,503	12	1,515	3,906	2,564	1342
June	1,508	1,013	2,521	1,973	30	2,003	4,524	3,481	1043
July	1,216	1,208	2,424	1,467	71	1,538	3,962	2,683	1279
August	1,254	1,420	2,674	1,461	109	1,570	4,244	2,715	1529
September	1,328	906	2,234	1,733	139	1,872	4,106	3,061	1045
October	1,005	1,231	2,236	1,485	153	1,638	3,874	2,490	1384
November	1,196	1,358	2,554	1,821	145	1,966	4,520	3,017	1503
December	1,135	1,086	2,221	1,816	184	2,000	4,221	2,951	1270
Total	15,096	13,603	28,699	19,236	1,053	20,289	48,988	34,332	14,656

Source: Customs

Figure 14 illustrates the total number of containers scanned, showing that both import and export volumes remained relatively stable throughout the year.

Figure 10: Summary of Total Number of Containers (Import & Export)



Source: Customs

Table 29 reports the monthly number of scans classified as unsatisfactory. April recorded the highest number of unsatisfactory scans, accounting for 16.42% of all unsatisfactory scans, though this represented only 0.5% of the total scans for that month. June followed with 12.69%, while December reported 10.45% and all other months contributed less than 10%.

Table 27: Monthly Summary of Containers Scanned as Unsatisfactory in 2021

Month	20ft Import	20ft Export	40ft Import	40ft Export	Total	% of Total
January	-	-	6	-	6	4.48
February	1	-	2	-	3	2.23
March	2	-	5	-	7	5.22
April	-	-	22	-	22	16.42
May	-	-	11	-	11	8.21
June	1	-	16	-	17	12.69
July	-	-	9	-	9	6.72
August	2	-	11	-	13	9.7
September	-	-	13	-	13	9.7

October	-	-	9	-	9	6.72
November	-	-	10	-	10	7.46
December	-	-	14	-	14	10.45
Total	6	-	128	-	134	100

Source: Customs

Table 30 reports the revenue generated from unsatisfactory containers

Table 28: Monthly Summary of Additional Revenue Generated from Unsatisfactory Scanned Containers in 2021

Month	No. Unsatisfactory Report	Additional Revenue	No. Unsatisfactory Report #2	Additional Revenue	Grand Total
Jan	6	15,040,625	NIL	NIL	15,040,625
Feb	3	NIL	NIL	NIL	NIL
Mar	4	10,002,010	3	37,340,599	47,342,609
April	21	109,529,747	1	7,856,073	117,385,820
May	9	128,053,398	2	17,955,350	146,008,748
June	10	116,417,143	7	NIL	116,417,143
July	7	106,946,578	2	47,238,722	154,185,299
Aug	9	121,548,758	4	NIL	121,548,758
Sept	12	103,344,139	1	16,471,898	119,816,037
Oct	7	32,840,489	2	44,919,464	77,759,953
Nov	10	31,149,002	NIL	NIL	31,149,002
Dec	14	142,900,756	NIL	NIL	142,900,756
Total	112	917,772,643	22	171,782,105	1,089,554,748

Source: Customs

Out of the total of 134 scanned containers deemed unsatisfactory for the period under review, 112, approximately 83.58% of them were declared as personal effects assigned to the Baggage Unit for verification and release. From these unsatisfactory declarations and other suspected ones, the department generated additional revenue of approximately Le 917,772,643 for the period under review.

Furthermore, 22, approximately, 16.42% of scanned containers deemed unsatisfactory were merchandise containers and these generated additional revenue of Le 171,782,105.00.

Thus, additional revenue of Le 1,089,554,748.34 was generated from the unsatisfactory declarations that can be directly attributed to the Scanning Unit.

Export Statistics

This report on Bulk & Export Unit captures activities carried out for the period January to December 2021. Note that revenue collection from this unit is less than 5% of total revenue generated by the Department.

Notwithstanding this, it's a significant route to enhancing our balance of trade index. Note also that all exports that go through the seaport are processed and released through this unit. In addition to export cargoes, the unit also treats, and processes import of bulk cargoes, transit and transshipment consignments and re-exportations.

Table 29: Total Combined Export, Transit, Re-export, and Transshipment Containers, Bulk Cargo, and Packages/Units Processed in 2021, by Month

Month	20ft Containers	40ft Containers	Bulk (Import + Export)	Units	Pkgs/Ctns
January	701	94	47,938	30	-
February	1,025	51	326,840	23	-
March	1,063	43	282,418	3	485,429
April	913	37	513,526	2	-
May	1,232	24	339,234	6	-
June	1,129	40	227,296	5	-
July	1,196	71	847,345	7	-
August	1,951	136	403,980	4	300
September	787	119	1,126,192	-	32,057
October	954	121	295,143	2	3,450
November	1,309	134	631,031	-	168,864
December	801	204	284,405	2	785
Total	13,061	1,074	5,325,348	84	690,885

Source: Customs

Table 30: Total Export, Transit, Re-export, Transshipment Containers And Packages/Units Processed and Released in 2021, by Month

Month	Export		Bulk Import M/Tons	Transit		Re-export		Trans-shipment		Units	Pkgs
	20'	40'		20'	40'	20'	40'	20'	40'		
Jan	583	83	16,770	114	-	2	9	2	2	30	-
Feb	1,018	39	52,340	-	-	4	6	3	6	23	-
Mar	1,024	41	39,250	39	1	-	1	-	-	3	485,429
Apr	859	21	299,446	54	12	-	4	-	-	2	-
May	1,112	8	161,184	116	14	4	2	-	-	6	-
Jun	1,026	18	22,296	102	17	1	2	-	3	5	-
Jul	1,128	54	106,956	62	13	6	4	-	-	7	-
Aug	1,796	115	97,657	117	11	38	9	-	1	4	300
Sep	782	115	773,805	2	2	3	-	-	2	-	32,057
Oct	881	103	124,973	49	8	23	5	1	5	2	3,450
Nov	1,264	133	79,501	41	-	3	-	1	1	-	168,864
Dec	776	190	105,248.00	14	9	8	2	3	3	2	785
Total	12,249	920	1,879,426	710	87	92	44	10	23	84	690,885

Source: Customs

The table 33 below gives a clear picture in percentage terms of the total figures by category of consignments treated for the current period under review compared to the figures of the 2020 annual report of the Bulk Unit.

Table 31: Cargo Exported (Loose and Containerized) in 2021

Category	Year 2020	Year 2021	Var	% Var	Remarks
20ft containers	13,706	13,061	(645)	2.40	Decrease
40ft containers.	525	1,074	549	34.30	Increase
Bulk Cargo (M/Ton)	1,913,966	5,325,348	3,411,382	47.10	Increase
Total No. of Containers	104	84	(20)	10.60	Decrease
Pkgs/Ctns	-	690,885	690,885		

Source: Customs

From Table 33, it could be seen that there was a decrease in the total number of 20'ft containers processed at the Unit by 2.4% in 2021, an increase in the total number of 40'ft containers by 34.3%, an increase in the total number of bulk cargo by 47.1%, a decrease in the total number of unit items by 10.6%. processed for 2021.

Declaration Statistics by Lane

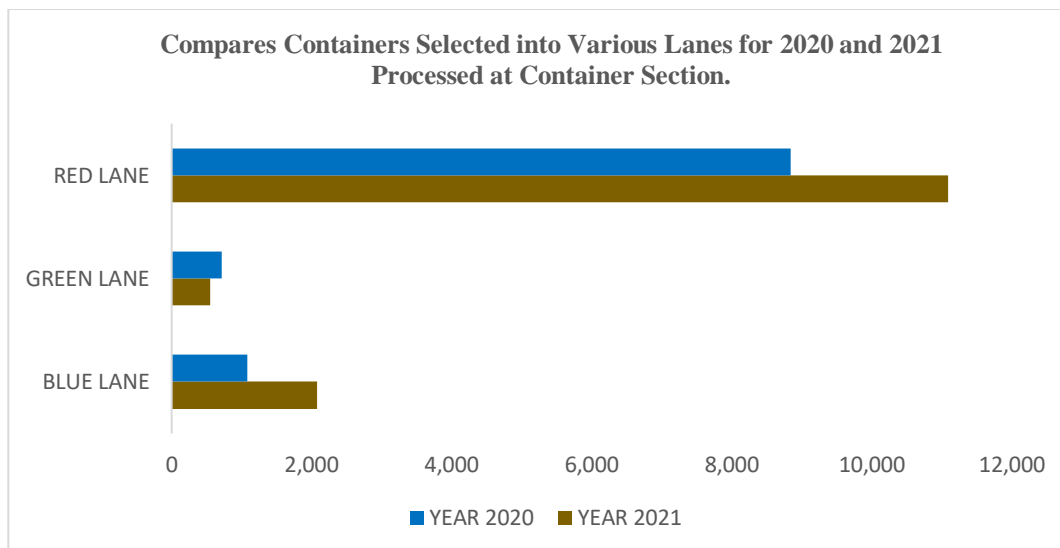
Table 34 and Figure 15 present the proportions of containers assigned to different lanes in 2020 and 2021. The data reveal that the majority of containers were assigned to the Red Lane. Additionally, the only notable change in 2021 was a decrease in the proportion of containers assigned to the Green Lane compared to 2020.

Table 32: Containers Selected into Lanes for 2020 & 2021 at Container Unit

Category	Year 2020	Year 2021	Var	% Var	Remarks
Blue Lane	1,084	2,078	994	31.4	Increase
Green Lane	718	553	-165	-13	Decrease
Red Lane	8,841	11,092	2,251	11.3	Increase
Total SCDs Treated	10,643	13,723	3,080	12.6	Increase

Source: Customs

Figure 11: Containers Selected into Lanes for 2020 & 2021 at Container Unit



Source: Customs

Container Statistics

This report provides a summary of the activities of the Container Unit for the year under review. During this period, a total of 13,723 declarations were processed and released, distributed across the following lanes: Red (11,092), Green (553), and Blue (2,078). Additionally, 26,942 containers were examined and released, comprising 15,971 20ft containers (both dutiable and duty-free) and 10,971 40ft containers (both dutiable and duty-free). Of these, 24,878 containers were classified as dutiable, while 2,064 were non-dutiable. Further details are available in Appendix Tables 5A and 5B, which provide analyses of declarations and containers processed in 2021.

During physical examinations and cargo inspections, discrepancies in customs declarations were identified. Re-assessments of these declarations resulted in additional revenue recoveries. Specifically, 73 declarations (approximately 0.53% of the total assigned to the Container Unit) were found to contain discrepancies, leading to the recovery of Le 1,961,479,464 after re-assessment.

Table 33: Containers Selected into Various Lanes for 2020 & 2021

Category	2020	2021	Variance	%	Remarks
Total SCDs Treated	10,643	13,723	3,080	12.6	Increase
Red Lane	8,841	11,092	2,251	11.3	Increase
Green Lane	718	553	-165	-13	Decrease
Blue Lane	1,084	2,078	994	31.4	Increase
Total Containers	22,711	26,942	4,231	8.5	Increase
20ft Containers	16,032	15,971	-61	-0.2	Decrease
40ft Containers	7,429	10,971	3,542	19.3	Increase
Dutiable	21,745	24,878	3,133	6	Increase
Duty-free	1,716	2,064	348	9.2	Increase

Source: Customs

Baggage Unit Statistics

The Baggage Unit verifies, and processes used household articles and personal effects.

Table 36 reports that the unit received and processed a total number of 6,187 transactions (SADs) with 5,874 (40' ft) and 61(20ft) containers. The total number of containers processed and released was 5,935; 99% (5919) were dutiable consignment and 1% (61) duty free. Also 256 pallets/packages were processed and released of which 189 were dutiable and 67 were duty free.

Table 34: Declarations/ Containers and Loose Cargo Processed at Baggage Section

Month	Transactions (SCDs)	40ft Containers		20ft Containers		Packages/Pallets	
		Dutiable	Duty Free	Dutiable	Duty Free	Dutiable	Duty Free
January	479	450	-	7	-	21	1
February	565	538	4	5	3	16	7
March	316	296	-	4	-	5	7
April	573	560	-	5	-	8	-
May	427	415	-	2	-	7	3
June	544	523	1	8	-	9	4
July	422	397	3	6	-	17	1
August	383	354	-	1	-	21	4
September	498	460	2	1	-	25	12
October	485	448	1	9	2	17	7
November	711	675	-	5	-	24	6
December	784	747	11	3	-	19	15
Totals	6,187	5,863	-	56	5	189	67

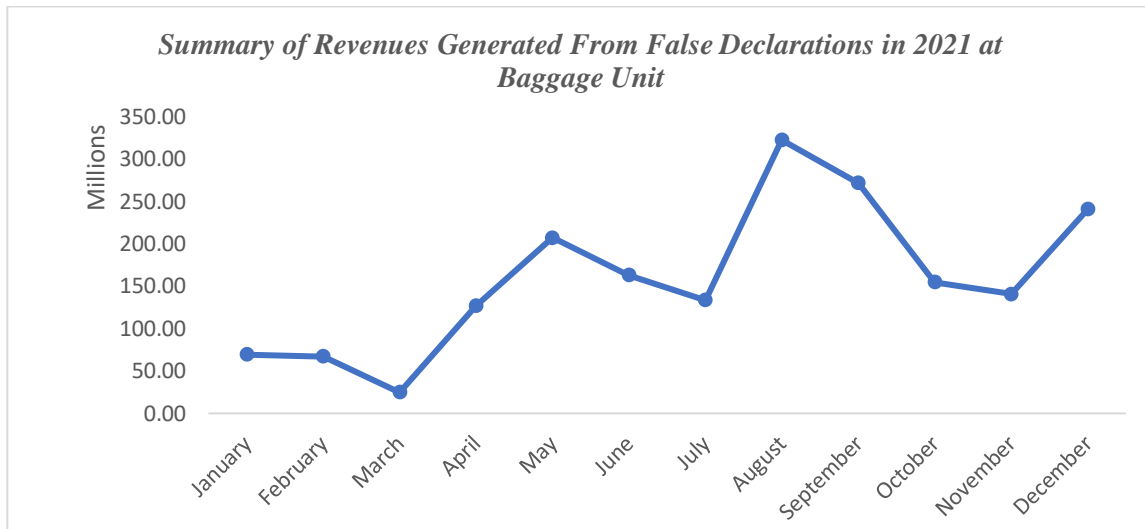
Table 37 and Figure 16 show the revenue generated from False Declarations at the Baggage Unit and reveal that August and September saw the greatest revenue recovered while January-March report the three lowest revenues recovered. From Figure 16 we can see an upward, although volatile, trend throughout the year.

Table 35: Revenue Generated from False Declarations in 2021 at Baggage Unit

Month	Additional Revenue Recovered
January	69,274,264
February	67,001,721
March	24,721,247
April	126,554,795
May	207,084,938
June	162,981,673
July	133,510,631
August	322,282,665
September	271,669,063
October	154,685,915
November	140,734,932
December	240,521,209
Grand Total	1,921,023,052

Source: Customs

Figure 12: Revenues Generated from False Declarations in 2021 at Baggage Unit



Source: Customs

Table 38 provides data on declarations, containers, and packages processed and released. It highlights that SCDs, containers, and dutiable items are the most significant categories, all of which saw an increase in 2021 compared to 2020.

Table 36: Declarations, Containers, and Packages Processed and Released by the Baggage Unit in 2021

Category	2020	2021	Variance	%	Remarks
Total SCDs Treated	4,322	6,187	1,865	17.8	Increase
Total Containers	4,029	5,935	1,906	19.1	Increase
40'ft Containers	3,934	5,874	1,940	19.8	Increase
20'ft Containers	95	61	-34	-21.8	Decrease
Dutiable	4,003	5,919	1,916	19.3	Increase
Duty-Free	26	16	-10	-23.8	Decrease
Packages	295	256	-39	-7.1	Decrease
Dutiable	213	189	-24	-6	Decrease

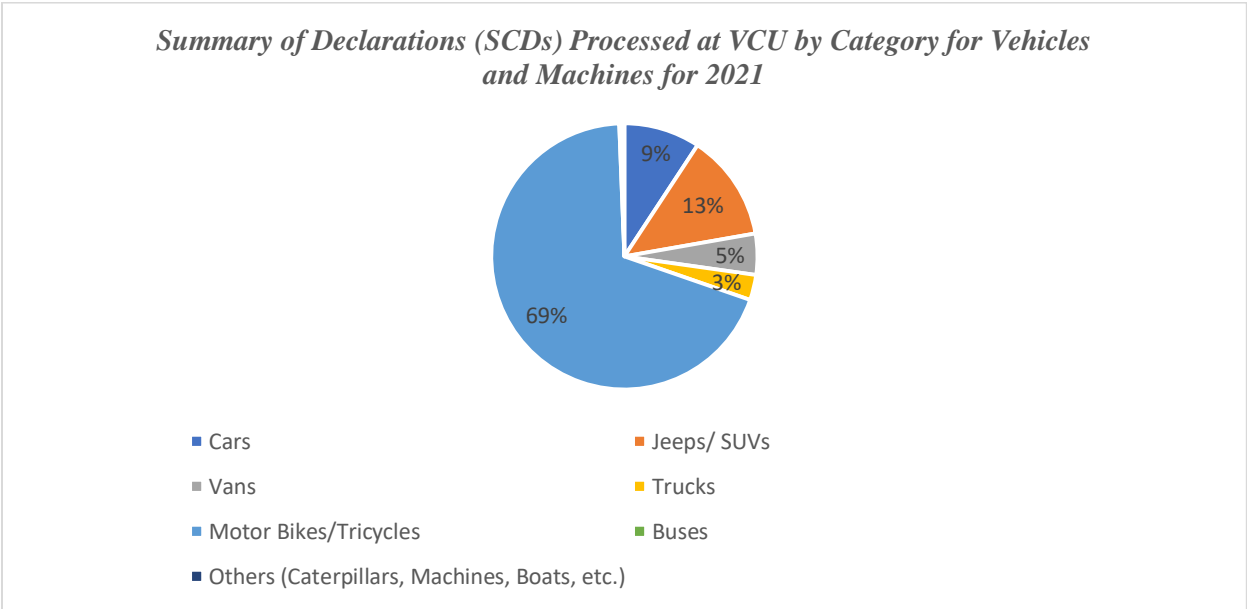
Duty-Free	82	67	-15	-10.1	Decrease
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Source: Customs

Vehicle Clearance Statistics

The Vehicle Clearance Unit treated and processed a total of 12,914 declarations, of which a total of 51,641 gross units of automobiles and machineries were processed and released for the period under review. Figure 17 shows the declarations processed by category and reveals that Motor Bikes/Tricycles were considerably the most frequent category processed.

Figure 13: Declarations Processed at VCU by Category for Vehicles and Machines in 2021



Source: Customs

From the Table 39, an excess of 106 SCDs were treated in 2021 compared to the previous year for cars which eventually led to an increase of about 13.4% units of cars processed and released at the Unit. Similarly, an excess of 1,088 SCDs were treated for Jeeps in 2021 compared to that in 2020 which also led to an increase of about 14.5% units of them being processed and released.

Table 37: Vehicles and Machineries Processed in 2020 and 2021 by VCU

Vehicle Type	Total SCDs 2020	Total SCDs 2021	Variance	Total Units 2020	Total Units 2021	Variance	Percentage (%)
Cars	3,634	3,740	106	3,651	4,782	1,131	13.4
Jeeps /SUVs	4,856	5,944	1,088	5,008	6,702	1,694	14.5
Vans	2,156	1,241	-915	2,228	2,580	352	7.3
Trucks	1,245	1,456	211	1,347	1,586	239	8.2
Motor Bikes	288	215	-73	23,235	35,671	12,436	21.1
Buses	112	128	16	162	130	-32	-10.9
Others (caterpillars, machines, boats, etc.)	165	190	25	449	190	-259	-40.5
Total	12,456	12,914	458	36,080	51,641	15,561	17.7

Source: Customs

2021 saw a decline in the number of SCDs treated at the unit for vans, approximately 915, when compared to that in 2020. Nevertheless, there was still an increase in the number of van units processed and released at the Unit to about 7.3%. The number of SCDs was in excess by 211 compared to that in 2020 and eventually an increase in the total units processed and released by 8.2%. The number of SCDs treated for Motor Bikes declined by 73 in 2021 but however, there was an increase in the total number of units processed and released by 21.1% in the same year. Even though the number of SCDs treated for buses increased by 16 in 2021 yet there was a decline in the total number of units processed and released by 10.6% for the same period.

Thus, even though the number of SCDs treated for other types of machinery increased by 25 in 2021, the total number of units processed and released declined by about 40.5%. Generally, the total number of SCDs treated by the Unit for the period under review increased by 458 which eventually led to an increase in the total of automobile units processed and released by about 17.7%.

Vessel Clearance Statistics

The Boarding Office is responsible for landing and dispatching all seagoing vessels into and out of the Republic of Sierra Leone. Table 40 shows a monthly summary of the total vessels that called to port, total import container by types, vehicles, and import and export bulk cargoes for the period under review.

Table 38: Vessels and Nature of Cargo Manifested Landed in 2021

Month	Vessels (units)	20ft Cont.	40ft Cont.	Total Cont.	Vehicles (Units)	Import Bulk (M/T)	Export Bulk (M/T)
January	39	2,321	2,417	4,738	530	175,677	167,258
February	40	1,761	1,686	3,447	162	170,234	142,471
March	37	1,814	1,799	3,613	394	112,113	132,838
April	43	1,929	2,067	3,996	240	220,760	287,200
May	40	1,761	1,686	3,447	162	170,234	142,471
June	43	1,951	2,490	4,441	418	933,830	460,247
July	45	1,589	1,520	3,109	260	141,006	673,880
August	40	1,872	1,843	3,715	406	68,872	475,207
September	36	1,659	1,909	3,568	238	116,635	541,475
October	34	1,622	1,957	3,579	126	131,886	485,882
November	35	1,514	1,769	3,283	276	180,373.42	681,440
December	32	1,640	2,148	3,788	400	132,914	478,830
Total	464	21,433	23,291	44,724	3,612	2,554,534.42	4,669,199

Source: Customs

CUSTOMS OUTSTATIONS

Customs Outstations Administrations or Posts include the Freetown International Airport at Lungi, all inland customs offices and land border crossing posts. Depending on cross-border activities, most of these borders are headed and managed by Supervisors who are directly supervised by the Outstations Manager. There are eleven customs posts or outstations. With the exception of Sania and Gbangbatok, all outstation posts were operational or active in 2021. Below are some active customs posts or stations.

Freetown International Airport, Lungi

The Freetown International Airport at Lungi in the Kaffu Bullom Chiefdom, Port Loko District, Northern Sierra Leone is the only internationally recognized airport and thus the link by air to several cities in the world. Table 41 and Figure 18 report some relevant statistics..

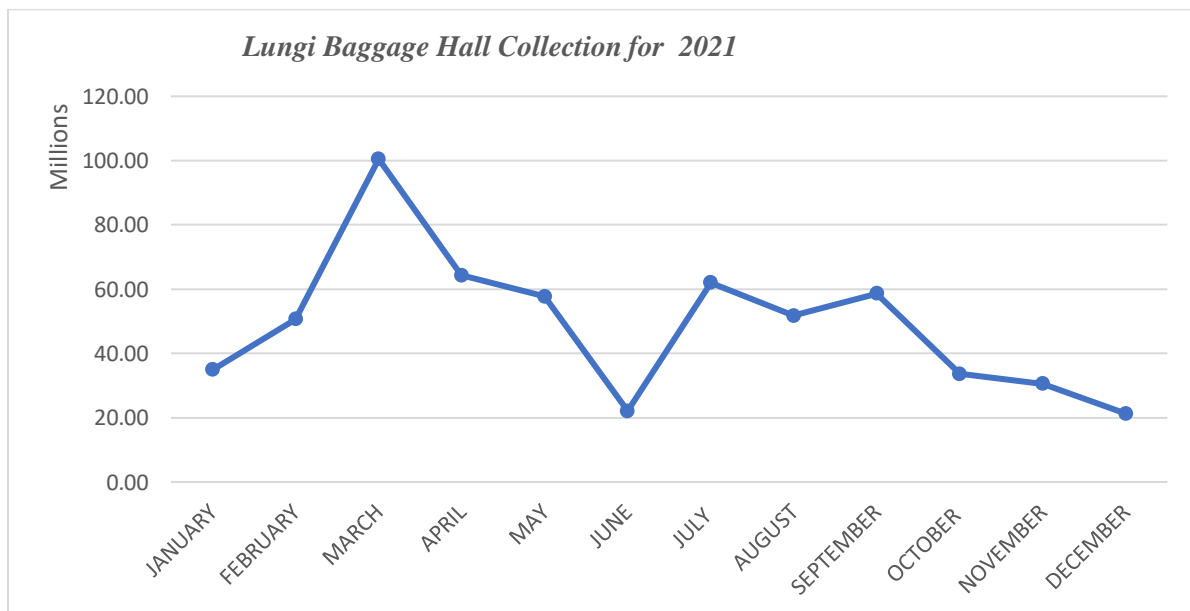
587,846,265 was collected at the Lungi baggage hall. Overall, the revenue collection in Lungi shows a negative trend in 2021.

Table 39: Lungi Baggage Hall Collection for 2021

Month	Total (Leones)
January	34,882,390
February	50,612,245
March	100,474,912
April	64,255,074
May	57,738,827
June	22,055,070
July	62,018,880
August	51,779,131
September	58,592,330
October	33,589,941
November	30,559,033
December	21,288,432
Total	587,846,265

Source: Customs

Figure 14: Lungi Baggage Hall Collection for 2021



Source: Customs

A total of 1,224 declarations were processed in the year 2021.

The total revenue collected during this period was approximately LE 17,722,314,647. and a total of 85,706 grams of gold worth USD 4,618,244 and 1,002,751 carats of diamond worth USD 179,108,475 were exported.

CURRENCY DECLARATIONS

Table 42 and Figure 19 summarise the currency declarations in dollars, pounds and euros and reveals that dollars are by far the most significant reaching approximately \$11,314,031

Table 40: Currency Declaration Summary 2021

Month	Dollar (\$)	Pounds (£)	Euro (€)
January	245,300	0	19,700
February	521,261	0	0
March	3,309,309	0	80,000
April	579,131	0	55,000
May	3,515,430	0	66,000
June	297,100	16,650	0
July	393,373	0	0
August	167,090	0	0
September	214,400	0	0
October	901,384	0	0
November	886,006	0	0
December	284,247	0	0
Total	11,314,031	16,650	220,700

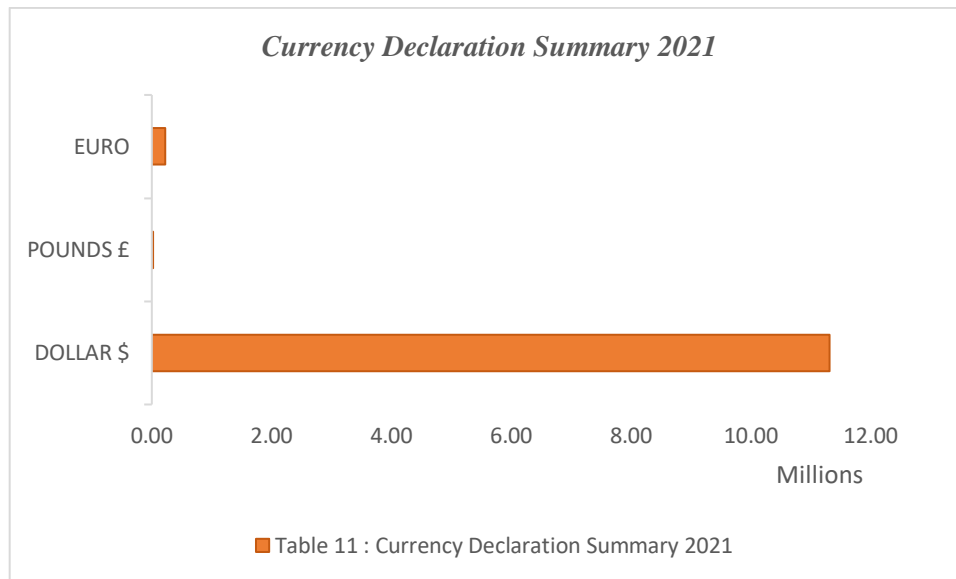
Source: Customs

Table 41: Volume and Value of Gold and Diamonds Exported in 2021

Month	Gold		Diamond	
	Weight (Grams)	Value (\$)	Weight (Carat)	Value (\$)
January	224.7	12,810	87,402	16,052,597
February	3,140	165,126	76,332	15,825,930
March	6,601	333,193	135,768	18,537,336
April	604	28,181	84,902	14,404,380
May	9,013	481,868	8,914	2,960,706
June	11,214	620,641	100,579	17,381,160
July	9,289	510,251	8,487	2,687,154
August	1,626	83,518	130,745	23,516,391
September	8,6456	460,153	82,904	17,510,855
October	11,081	591,033	10,923	4,132,355
November	24,036	1,321,691	248,847	41,794,734
December	232	9,778	26,948	4,304,878
Total	85,706	4,618,244	1,002,751	179,108,475

Source: Customs

Figure 15: Currency Declaration Summary 2021



Source: Customs

GOLD: Gold exports by weight totalled 85,706 grams and had a value of \$4,680,243.

DIAMOND: Diamond exports by weight totalled 1,002,751 carats and had a value of \$179,108,475.

V. ADDITIONAL NRA ACTIVITIES

Reforms

The NRA achieved significant milestones in rolling out major ICT reforms in 2021:

- **ITAS** – Implemented in 2021 with 13 modules, and over 8,000 taxpayers and one-off importers have been registered in the system. 12 of the 13 banks in the country have installed the system, which implies almost all income tax and GST payments are made via the ITAS. The next step is to integrate the system with BSL to enable direct payments to the central bank. We have also established TIN Issuance desks at all DTD offices to aid the process. Efforts are ongoing to develop an interface with ASYCUDA World, ECR, and NCRA for real-time verification of NINs required for issuing new TINs.
- **ECR** – Implemented in 2021 to capture sales data from GST-registered businesses to improve accurate reporting and GST compliance. Over 2000 machines have been installed across the country and plans are underway to install them in more businesses, as the GST registration threshold has been reduced to a Le100 million turnover under the Finance Act 2022.. We are also working on the integration of the ECR system with businesses having their own sales system.
- **CESW** – Implemented in March 2021 to automate and make easy the clearance of goods through Customs. The automation began with the approval, review, and clearance processes for duty waivers and ETLs.. We are now focused on interfacing the system with other stakeholders at the Port including ITS, Bollore and Standards Bureau.
- Piloted the **Valuation Control Module of ASYCUDA World**. We are now working on expanding it to other commodities and enhancing it with PCA and Risk Management functions.
- **Rolled out ASYCYDA World to in-land Customs Offices** of Bo and Kono. Also incorporated the transit module as part of the ASYCUDA World System.

- **BMS** – Conducted the Block Registration Exercise in the Western Area to identify and register businesses not included in the NRA tax register, verification of registered businesses not yet captured in the ITAS, and registration/verification of rented property in order to expand the rental property database. At the end of the exercise, up to 10,599 businesses (sole proprietors, partnerships, companies and organisations) were covered. Some are new and others are existing but required updated information for issuance of ITAS TIN. Further, a total of 7,149 rental questionnaires were administered in the Western Area, of which 86% are tenants (6,134 – largely commercial businesses) and 14% (1,003) are landlords. We are now working to ensure these identified businesses, tenants and landlords are registered through the ITAS and given the new TIN and get them to comply in filing their tax returns and paying the required taxes.
- **DTPS** – trained over 60 preparers to help the SMEs in complying with the required taxes. Offices will be provided for at least the next few years to support them

Other Activities Completed in 2021

1. Commissioning of the Newly Constructed Cargo Inspection Building at the Queen Elizabeth II Quay to improve trade facilitation and ensure a secure and conducive space for examination of customs cargo even in periods of rains.
2. Securing NRA Assets (Customs houses, border posts, staff quarters)
3. Securing Land for the construction of a Revenue House (at Wilkinson Road)
4. Acquiring new spaces and properties at the borders and regions (several - for construction of new border posts and staff quarters)
5. Development of a Medium-term Infrastructure Development Plan 2021-23
6. Refurbished and occupied the former WAMA Building
7. Rented and occupied a more conducive office in Kenema
8. Development of a Finance Manual to guide financial management at the NRA
9. Conducted several research studies including (Informality study, Study on Tobacco Taxation, viable staff medical scheme, staff productivity, assessing NTR streams and tax base)

Appendix 1: Abridged Versions of the 2020-2021 Audited Financial Statements of the NRA

STATEMENT OF COMPREHENSIVE INCOME

	2021 Le.'000	2020 Le.'000
INCOME		
REVENUE	207,171,235	148,810,250
OTHER OPERATING INCOME	7,259,575	11,180,956
TOTAL INCOME	214,430,810	159,991,206
EXPENDITURE		
Governance Cost	9,262,118	4,692,267
Staff Cost	128,554,442	125,299,141
Communication Cost	6,841,728	7,920,047
Promotion Cost	1,495,949	1,982,612
Established Cost	17,237,847	14,364,683
ICT Maintenance Cost	11,274,060	5,134,048
Repairs and Renewals Cost	9,095,986	6,704,946
Legal and Professional Cost	2,272,319	2,035,440
Taxpayer Cost	16,021,171	1,213,338
Other Cost	2,220,749	1,429,015
Finance Cost	3,456,741	3,378,923
Depreciation and Amortisation	5,183,571	3,998,477
TOTAL EXPENDITURE	212,916,681	178,152,937
RESULT FOR THE YEAR	1,514,129	(18,161,731)

STATEMENT OF FINANCIAL POSITION

	2021 Le.'000	2020 Le.'000
ASSETS		
TANGIBLE NON-CURRENT ASSETS		
PROPERTY, PLANT & EQUIPMENT	81,765,666	56,394,718
INTANGIBLE NON-CURRENT ASSETS		
SOFTWARE	986,474	1,299,475
TOTAL NON-CURRENT ASSETS	82,752,140	57,694,194
CURRENT ASSETS		
INVENTORIES	2,258,585	2,232,392
RECIEVABLES & PREPAYMENT	17,448,115	31,399,414
CASH & CASH EQUIVALENT	16,127,259	22,772,342
TOTAL CURRENT ASSETS	35,833,960	56,404,148
TOTAL ASSETS	118,586,100	114,098,341
FUNDING & LIABILITIES		
ACCUMULATED FUND	(967,114)	(2,481,243)
NON-CURRENT LIABILITIES		
DEFERRED INCOME (CAPITAL FUNDS)	1,212,709	1,212,709
EMPLOYEE BENEFIT PROVISION	57,082,052	53,264,298
TOTAL NON-CURRENT LIABILITIES	58,294,761	54,477,007
CURRENT LIABILITIES		
INCOME TAX LIABILITIES	1,304,637	1,304,637
OTHER PAYABLES	59,953,816	60,797,940
TOTAL CURRENT LIABILITIES	61,258,453	54,322,587
TOTAL FUNDING & LIABILITIES	118,586,100	114,098,341

Appendix B: Detailed Reconciled NRA 2022 Revenue Statistics