



NATIONAL REVENUE AUTHORITY

ANNUAL REVENUE REPORT 2013

BY:

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DEPARTMENT

EXECUTIVE SUMMARY

Since the inception of the National Revenue Authority (NRA or Authority) in 2002, domestic revenue collection has been growing significantly, especially in the last four years (2010 – 2013)., Notably the establishment of DTD (the Domestic Tax Department) enhanced the NRA’s revenue collection , in both nominal and real terms, from the relatively low base of Le995.5 billion in 2010 (before DTD) to Le1.4 trillion, Le1.9 trillion and Le2.2 trillion in 2011, 2012 and 2013 respectively. As part of the NRA’s ‘Modernization and Strategic Plan’ 2013 - 2017, the DTD will continue to administer taxes on incomes, local consumptions and production.

The year 2013 is another year of great significance for the NRA. Total actual revenue collected and banked by the NRA during this period (2013) amounted to Le2.212 trillion. This collection represents 12.8% of the country’s GDP and exceeded both the previous year’s (2012) collection and the revised annual target by Le337.7 billion (18.0%) and Le109.2 billion (5.2%) respectively.

The excellent 2013 revenue performance was largely driven by the DTD accounting for 62% (Income Tax revenue 42.1% and Goods and Services Tax (GST) revenue 19.9%), the Customs and Excise Department (CED) accounting for 22.1% and the Non-Tax Revenue (NTR) Department 15.5%.

Furthermore, duty-free concessions granted in 2013 amounted to Le453.4 billion; with customs duties and import GST accounting for Le284.5 billion (63%) and Le168.9 billion (37%) respectively. This revenue loss represents 20.5% of total NRA revenue and 2.6% of the revised Gross Domestic Product (GDP) for the period. On a comparative basis, it decreased from Le589.1 billion in 2012 to Le453.4 billion in 2013, recording a significant reduction of 23%. Discretionary duty waivers also recorded a decrease (of about 71%) from Le25.5 billion in 2012 to Le7.5 billion in 2013.

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ABBREVIATION & SYMBOLS

ASYCUDA++	Automated System for Customs Data
CED	Customs and Excise Department
CIT	Corporate Income Tax
DTD	Domestic Tax Department
DTIS	Domestic Tax Information System
ERTF	Emergency Revenue Tax Force
GDP	Gross Domestic Product
Govt.	Government
GST	Goods and Services Tax
IT	Income Tax
ITD	Income Tax Department
ITR	Income Tax Revenue
LTO	Large Taxpayer Office
MDA	Ministry Department Agency
MRP	Monitoring Research & Planning
NGDP	Nominal Gross Domestic Product
NGO	Non-Governmental Organization
NRA	National Revenue Authority
NTR	Non-Tax Revenue
OT	Other Taxes
PAYE	Pay As You Earn
PIO	Public International Organization
PIT	Personal Income Tax
PTT	Performance Tracking Table
SMTO	Small and Medium Tax Office
TIN	Taxpayer Identification Number

SYMBOLS

Vs	Versus
M'	Million
Bn	Billion
W/H	Withholding
%	Percentage
Q _i	Quarter
O/w	Of which

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1.0 Introduction

The Sierra Leone tax administrative system has undergone numerous changes since the inception of the National Revenue Authority (NRA or Authority) in 2002. The NRA has undertaken a series of tax administrative reforms including the formation of the Non-Tax Department (NTR) in 2004, the introduction of Taxpayer Identification Numbers (TIN) in 2009, the launching of the Automated System for Customs Data (ASYCUDA++), the implementation of the Goods and Services Tax (GST) in 2010, the establishment of the Domestic Taxes Department (DTD) in early 2011 and the introduction of the Domestic Tax Information System (DTIS) in 2013 an; all aimed at maximizing revenue collection objective of the Authority.

Total actual revenue collection in recent years steadily increased from Le955.7 billion in 2010 to Le1.4 trillion, Le1.9 trillion and Le2.2 trillion in 2011, 2012 and 2013 respectively.

This report presents analysis of the National Revenue Authority's (NRA) revenue performance and duty-free concessions for the Fiscal Year 2013. The report is presented in three sections;

- i) a bird's eye view of the NRA
- ii) the General Revenue Performance and Duty-Free Concessions in 2013
- iii) the Revenue performance by tax stream of the three operational departments, the DTD, the Customs and Excise Department (CED) and the Non-Tax Revenue Department (NTR) of the NRA. Revenue figures used in this report have been reconciled and confirmed with the Accountant General's Department (AGD) of the Ministry of Finance (and Economic Development (MoFED)).

1.1 ABOUT THE NATIONAL REVENUE AUTHORITY (NRA)

This section provides a bird's eye view of the NRA, what is it? What is its purpose? How does it look today and where is it heading? - the new strategic direction. It also discusses the Vision and Mission of the Authority and gives an insight into the NRA Performance Tracking Table (PTT).

1.2 The NRA of Sierra Leone

The NRA is a semi-autonomous government revenue Authority established by an Act of Parliament on the 13th September 2002 with the primary mandate of assessing and collecting tax revenues on behalf of government. With the need to minimize dependency on donors and raise domestic revenues, there was an urgent need to establish a national institution to take up that responsibility. The government of Sierra Leone established the NRA with the aim of strengthening the assessment, the collection of national revenue, the administration, enforcement of the law relating to national revenue and hence to maximize domestic revenue collection. Though established in 2002, operations only commenced in the following year. This implies 2013 marks a ten-year anniversary in the life of the NRA.

The Authority initially started with two key operational departments – the Income Tax Department (ITD) and CED; before 2002 both existed as independent revenue collection agencies. Today with further tax administrative reforms undertaken by the NRA, supported by the government, the Authority currently has three key operational departments – the Domestic Tax Department consisting the Income Taxes and the Goods and Services Taxes, the CED and the NTR. By law each of these departments should be headed by a commissioner; but both CED and NTR are currently manned by a local consultant and an assistant commissioner respectively.

Since 2002, the NRA has undertaken several tax administrative reforms; ranging from the formation of the NTR in 2004, the launching of the Automated System for Customs Data (ASYCUDA++) and the implementation of the GST in 2010, the

establishment of the Domestic Taxes Department (DTD) in early 2011 and the launching of the Domestic Tax Information System (DTIS) in 2013. The formation of the NRA has ushered major tax administrative reforms into the Sierra Leone tax system and today the country's revenue collection is significantly improved, with annual revenues now in trillions.

1.3 The Vision and Mission of the NRA

Vision and Mission statements are inspiring words which clearly and concisely convey the direction of the organization. The vision of NRA is ***“to have an equitable, effective, simple and transparent tax system”***. Its mission on the other hand is “to maximize revenue collection for national development and to buttress sustainable economic growth through:

- Formulating and implementing policies and procedures which promote effective, efficient, transparent and accountable tax system.
- Designing simple and effective business processes.
- Developing and enhancing human capacity for improved service delivery.
- Understanding and enhancing the business environment by liaising and collaborating with relevant MDAs, local and international institutions, taxpayers and other relevant stakeholders.

To fulfill this vision and mission, the NRA provides public relations activities and tax education (taxpayer services) to help taxpayers understand and perform their tax obligations and reliably corrects taxpayers who fail to fulfill their tax obligations by providing proper guidance and tax examinations in order to prevent good and honest taxpayers from feeling that taxation is unfair.

1.4 Strategic Plan of the NRA

To bring the NRA along the path to fully financing government fiscal space, the Authority revisited the 2010-2014 Strategy plans and upgraded them to another

framework. This was a response to a call to enable the Authority to confront and support the rapidly evolving business environment and guide its operations along sound business practices, such as good corporate governance, e-taxation, voluntary compliance, risk management, post clearance, to name but a few. While successfully completing a good number of the priorities set out in the 2010-2014 Strategy, a couple of these priorities have been redesigned and formed part of the new plan. Thus, the achievement attained in the 2010-2014 Strategy formed part of the building blocks of the Authority's new course of direction.

With respect to modernizing revenue the tax administration system to bring it in line with best practices; the Authority took major steps in all areas of its operations. The 2010-2014 Strategic plans saw the successful introduction of the GST and installation of the ASYCUDA++ in April 2010 which is currently in full operation at customs. As anticipated, GST and ASYCUDA++ have meaningfully contributed to raising the level of revenue collected for the Government. The establishment of the DTD involved merging the GST and income tax departments and was a priority in the 2010-2014 Strategy. Thus, the Authority has made significant progress in this area. With this integration, the NRA has established Large, Small and Medium Taxpayer Offices (LTO and SMTO) to service businesses in different turnover categories to improve the range and quality of services we offer to our valued taxpayers.

The Authority's new 2012-2016 Strategic Plan, which replaces the 2010-2014 Plan, is a demonstration of the Authority's commitment to conduct its business processes and procedures in line with international best practices, improve revenue collection to support government fiscal space and provide better services to our various stakeholders. The current Plan is a medium-term strategy setting out the key priorities that will guide NRA continued development over 2012-2016. Simply put, the document outlines the intentions and objectives of the Authority, together with the resource requirements to attain the Authority's vision and mission.

In the 2012 – 2017 Strategic Plan, the NRA identifies five key priority areas which include maximising revenue mobilisation to deliver on NRA’s mandate, optimising service delivery to enhance revenue productivity and quality service delivery, strengthening organisational and institutional capacity to further strengthen leadership and governance, fostering institutional collaboration and information sharing to deepen key external relationships and improving professionalism to build confidence, trust and integrity in all NRA staff.

1.4.1 New NRA Strategic Plan for 2013-2017

Having established a sound administrative foundation to take the organization forward during the course of the previous planning cycle, the Authority’s 2012 – 2016 strategy was revised to cover the years 2013-2017 with the aim of shifting its strategic orientation from one focused on inputs (in terms of institutional restructuring, the acquisition of IT, etc.) to one oriented to enhance efficiency and effectiveness, not only in the collection of revenue but also in the development of its staff and interaction with its many stakeholders referred to as the new strategic direction over the next five years.

In arriving at the new strategic direction, a thorough assessment of the current status of the Authority was undertaken to determine the strengths, weaknesses, opportunities and threats. Unlike the previous 2012 – 2016 strategic plan, the current 2013 – 2017 strategic plan views the Authority from four perspectives namely: the Revenue perspective, the Business Processes perspective, the Growth and Learning perspective and the Customer perspective.

Based on this model, a new strategic direction has been mapped out for the next five years as follows:

1. Enhancing revenue mobilisation by improving voluntary compliance.
2. Improving the efficiency and effectiveness of our business processes through modern technology

3. Developing human and institutional capacity.
4. Improving customer satisfaction, public perception and service delivery and information sharing with key stakeholders.
- 5.

While key outcomes are linked across perspectives, the learning and growth perspective forms the foundation of the model. This recognizes that effective HR management is central in the successful implementation of the Plan.

1.5 The NRA Performance Tracking Table (PTT)

The NRA Performance Tracking Table, simply known as the PTT was created by central government in 2010. . The PTT aims to put in place a monitoring mechanism for Ministries Departments and Agencies (MDAs) with the resultant aim of ensuring that MDAs execute their mandates in a timely manner. Having observed PTT as a result-based management and monitoring tool used for tracking progress towards achieving a set of policy targets, the NRA over the years has adopted the PTT arrangement in its management practices and today PTT is widely recognized as a practical monitoring tool used to monitor tax collection processes and procedures as well as monitoring government and donor benchmarks.

Furthermore, in the NRA management cycle, the PTT is a tool that helps promote institutional accountability, quality control measure and enhance management supervision and control over planned policies and programmes at all levels. NRA PTT outcomes are regularly updated (on a quarterly basis and reported on progress made in programme implementation, as a way of monitoring and evaluating a given performance in line with its planned targets. The outcome of the PTT is largely to support timely response to problems stalling the project implementation.

Developed from the NRA's strategic plan and based on donor benchmarks, the aim of the Authority's PTT is to provide assurance that agreeable targets set are followed through coordination of activities, managing and monitoring; to ensure that those targets are achieved. It usually covers among others revenue mobilization as key

mandate of the Authority, customs trade facilitation, modernization of tax collection processes and procedures, development of Human Resource processes and other cross cutting issues.

2.0 GENERAL NRA REVENUE PERFORMANCE & DUTY-FREE CONCESSION 2013

This section provides actual revenue analysis for Fiscal Year 2013, starting with historic trend in actual NRA revenue collection since its inception in 2002. It also presents 2013 quarterly revenue and comparative revenue performance analysis 2012-2013. Tax waiver and duty concession analysis with respect to comparative duty-free and discretionary duty waiver analysis (2012 – 2013) are also detailed in this section. The revenue figures used in the analysis are either in billion or million Leones as clearly indicated in the Tables and Figures.

2.1 Historic trend in NRA revenue collection 2001-2013

Since the inception of the Authority, domestic revenue collection had been growing quite significantly, especially in the last four years, 2010 – 2013.

Table 1: Revenue Performance by NRA 2001 – 2013 (Amount in Billion Leones)

Year	Nominal GDP	Total NRA Collection	Revenue Increase	% Growth in Revenue	Revenue as % of GDP
2001	1,507.7	201.5	-	-	13.4%
2002	1,964.6	231.8	30.3	15.0%	11.8%
2003	2,310.8	277.8	46.0	19.8%	12.0%
2004	2,894.1	340.1	62.3	22.4%	11.8%
2005	3,518.2	389.1	49.0	14.4%	11.1%
2006	4,206.6	463.9	74.8	19.2%	11.0%
2007	4,966.2	501.9	38.0	8.2%	10.1%
2008	5,873.4	615.6	113.7	22.7%	10.5%
2009	6,537.1	700.3	84.7	13.8%	10.7%
2010	7,605.3	955.7	255.4	36.5%	12.6%
2011	9,578.6	1,428.8	473.1	49.5%	14.9%
2012	15,330.2	1,874.8	446.0	31.2%	12.2%
2013	17,284.9	2,212.5	337.7	18.0%	12.8%

As depicted in Column 4 of Table1, total actual revenue collection increased by Le76.3 billion (38%) between 2001 and 2003, rising from Le201.5 billion to Le277.8 billion in 2003 (2001 and 2002 were before the inception of the NRA). This trend continued up to 2013 when total domestic revenue collection rose from Le955.7 billion in 2010 to Le 1.4trillion, Le1.9 trillion and Le2.2 trillion in 2011, 2012 and 2013 respectively.

With respect to the Gross Domestic Product (GDP), the country's tax to GDP ratio (tax level) also jumped, from 13.4% in 2001 to 14.9% in 2011. It fell to 12.2% in 2012 and slightly increased to 12.8% in 2013, even though actual NRA nominal revenue collection grew by 31.2 % and 18.0% in 2012 and 2013 respectively. One of the key reasons for the drop in revenue GDP performance was the significant duty-free concession Le589.1 billion (4% of GDP) and Le453.4 billion (2.6% of GDP) granted by the government in 2012 and 2013 respectively; as a way of promoting investment in the country.

2.2 Actual NRA Revenue performance 2013

Since the Authority began mobilizing resources towards improving processes and procedures and systems automation, its collection has been in the trillions. The Authority collected Le 1.4 trillion and Le1.9 trillion in 2011 and 2012 respectively. This collection improved by 18% (Le337.7 billion) in 2013 as actual collection for this period amounted to Le2.2 trillion. This collection surpassed its revised annual target of Le2.1 trillion by Le109.2 billion and represents 12.8% of the country’s 2013 Nominal Gross Domestic Product (NGDP) of Le17.3 trillion.

As can be observed in the revenue analysis depicted in Figure 1, the NRA’s 2013 revenue performance was largely driven by the DTD which accounted for over 60% of the Authority’s collection in that year. The Income Tax unit accounted for 42.1% while the GST department accounted for 19.9% of the total NRA collection. It must be noted that the GST collection was enhanced by an increase in domestic imports; hence the 13% collection effort reported for Import GST. Following the DTD is the CED accounting for 22.1% of the total collection and the least contribution (15.5%) was made by the NTR department.

Figure 1: Distribution of Actual NRA collection (Le2.2 Trillion) by Tax Types

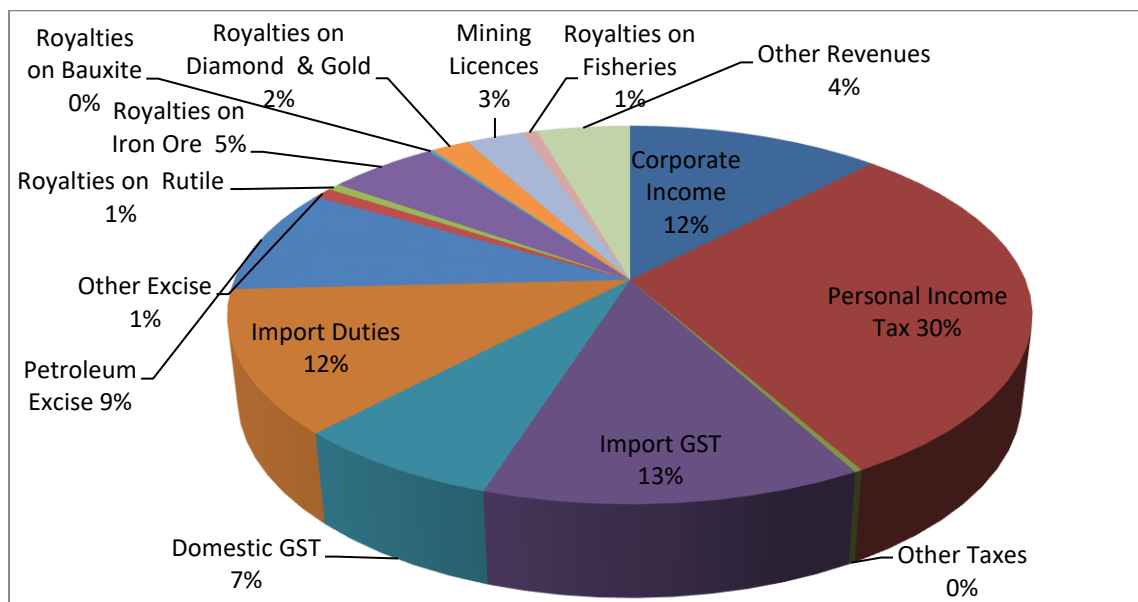


Figure 1 demonstrates that the bulk of revenue collected by the Authority in 2013 came from personal income tax (30%), Import GST (13%), corporate income tax (12.2%), Customs import Duties (12.1%), Excise on Petroleum product (9%), Domestic GST (7%) and Royalties on iron ore (5%). Other revenues, mainly from Ministries, Departments and Agencies (MDAs), Mining Lease and Royalties on Diamond & Gold contributed very little (4%, 3% and 2% respectively) to the total revenue collected by the Authority for the period.

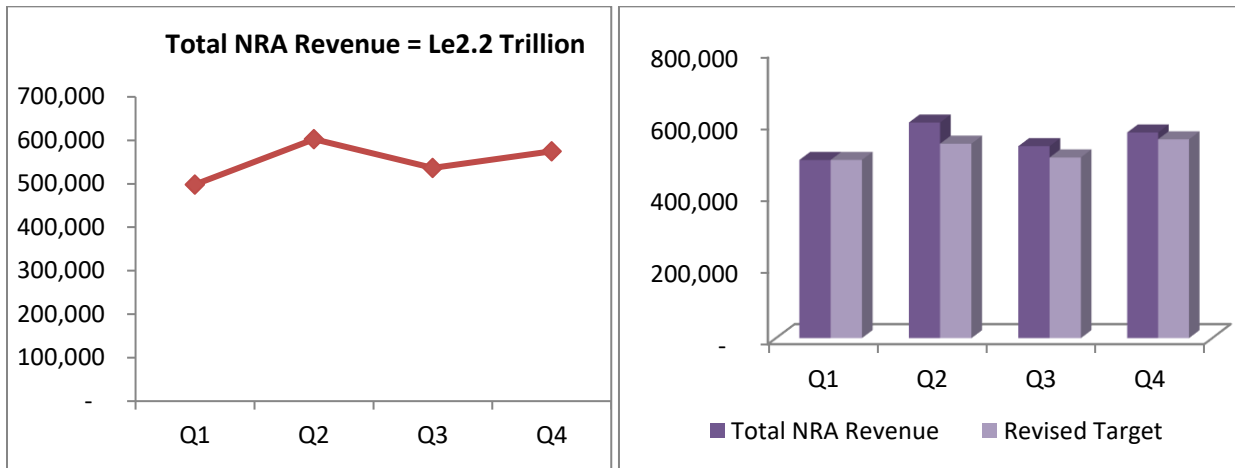
However, Royalties on Fisheries, Other Excise (mainly charged on alcoholic products) and Royalties on Rutile each contribute a unit percent (1%); while the contribution of other income Taxes and Royalties on Bauxite were observed to be too infinitesimal (0.3% and 0.2% respectively) as shown in Figure 1. Also see **Appendix A** for detailed NRA monthly Revenue collection in 2013.

2.3 Quarterly collection Performance 2013

Revenue collection processes and procedures are monitored and evaluated on a quarterly, biannual or annual basis using the annual and quarterly programme targets for the period. In a practical sense, a revenue target is the minimum amount of revenue the Authority is expected to collect over a given period.

Figure 2 illustrates a rise and fall movement in the quarterly revenue collection by the NRA. The figure showed that in the exception of quarter one (Q1) whose actual collection (Le498.478 billion) fell short of its quarterly target of Le498.392 billion by Le86 million, all the other quarters recorded a surplus collection for the period. Of those surpluses, quarter two recorded the highest (Le58.9 billion) followed by quarter three (Le31.4 billion) and quarter four (Le19.0 billion) as demonstrated by the bar charts of Figure 2.

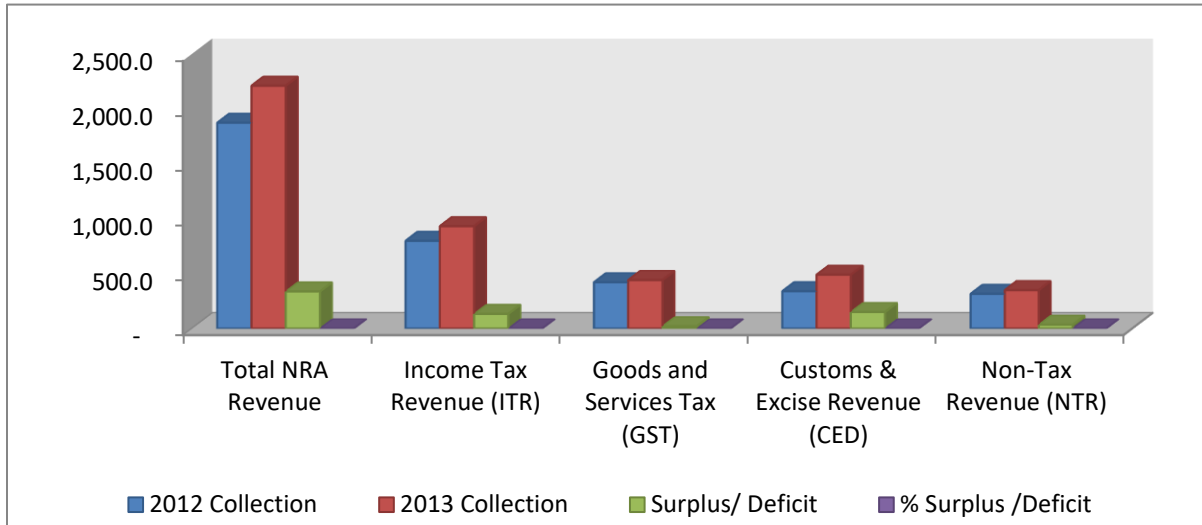
Figure 2: NRA Quarterly Revenue Performance 2013 (Amount in Million Leones)



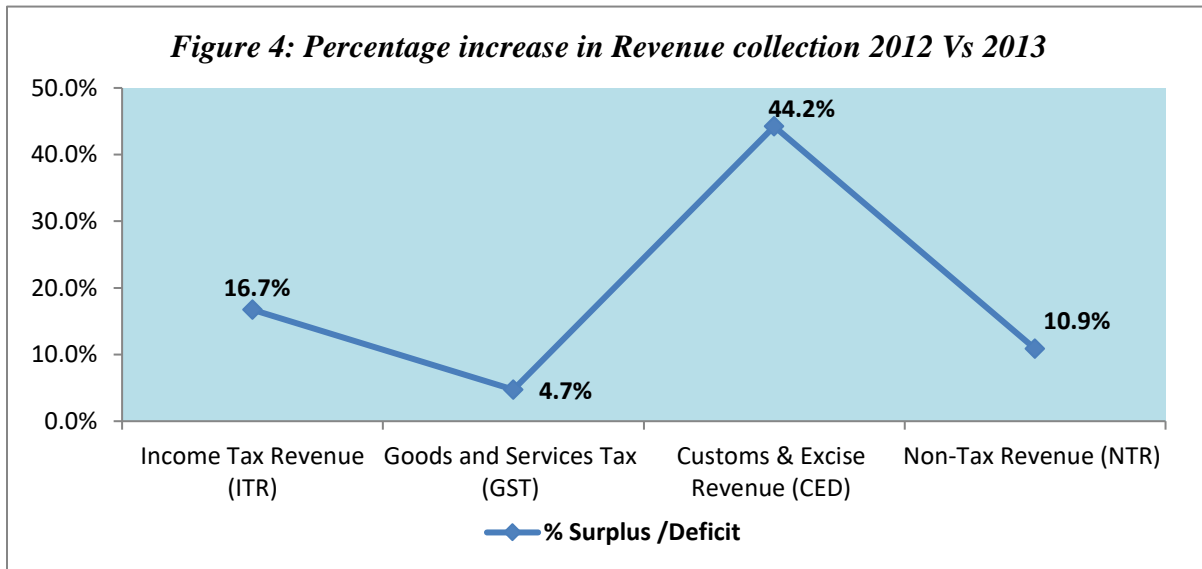
2.4 Comparative revenue performance 2012 and 2013

In order to measure revenue improvement in revenue between 2012 and 2013, collections in the two periods were compared on a departmental basis. As depicted in Figure 3, total NRA collection in 2013 exceeded that of 2012 by Le337.8 billion (18.0%) with all operational departments performing significantly better than their collections in the previous year. Specifically, Customs and Excise revenue recorded highest revenue increase as its 2013 collection exceeded that in 2012 by Le150.2 billion (44.2%). Income tax revenue also exceeded its 2012 collection by Le133.3 billion (16.7%), the non-tax revenue Le34.3 billion (10.9%) and the Goods and Services revenue by a minimal margin of Le19.9 billion (4.7%).

Figure 3: NRA Revenue Collection: 2012 and 2013 Compared (Billion Leones)



The outstanding performance recorded by the Customs and Excise revenue may be primarily due to frequent reconciliation exercises conducted on petroleum products and the suspension of discretionary waivers which led to a reduction in revenue loss by Le18.0 billion in 2013 compared to 2012¹.



¹ Discretionary duty waivers reduced from Le25.5 billion in 2012 to Le7.5 billion in 2013.

Also, the additional revenue from income tax in 2013 when compared to 2012, Le133.3 billion, in was largely as a result of increased field audits, the rigid implementation of tax enforcement measures and increase in collection efforts, particularly as a result of the formation of the Emergency Revenue Tax Force (ERTF) at the end of the year.

2.5 Tax Waiver and Duty Concession 2013

Table 2 shows the breakdown of import customs duty and import GST exemptions granted in 2013 by categories. Total duty-free concessions granted in 2013 amounted to Le453.4 billion; of which import customs duty and import GST accounted for Le284.5 billion (63%) and Le168.9 billion (37%) respectively. This revenue loss represents 20.5% of total NRA revenue and 2.6% of the revised GDP of the year.

Table 2: Import Duty & Import GST Concessions Granted in 2013 (M' Leones)

Category of Exemption	Type of Tax	Amount Waived	Import Duty & Import GST	AS % of Total Duty Waived	AS % of GDP
Embassies	Import Duty	8,305	12,475	2.8%	0.1%
	Import GST	4,170			
Public International Organization (PIO)	Import Duty	17,348	48,363	10.7%	0.3%
	Import GST	31,015			
Non-Governmental Organization (NGO)	Import Duty	8,315	18,694	4.1%	0.1%
	Import GST	10,379			
Mining/Exploration Company.	Import Duty	145,591	179,151	39.5%	1.0%
	Import GST	33,560			
Others	Import Duty	104,937	194,773	43.0%	1.1%
	Import GST	89,836			
Total		453,456	453,456	100%	2.6%

Source: NRA/MRP Data base on Duty Concession 2013.

However, it is worth noting that the highest beneficiaries of duty concession for this period is the 'Others' category of duty-free accounting for 43.0%, followed by mining/exploration companies (39.5%) of total duty free granted. These two

categories of duty-free concession had over the years significantly contributed to the alarming increase in duty waiver concession figures.

The monthly breakdown of duty concession granted for the period under review indicates that the highest waiver (Le73.7 billion) comprising Le52.1 billion and Le21.6 billion of import customs duty and import GST respectively was granted in April, while the least, Le14.7 billion (Le9.0 billion import customs duty and Le5.7 billion import GST) was granted in August. Detailed analysis is shown in **Appendix B**.

2.5.1 Comparative Duty- Free Analysis 2012 - 2013

Table 3 shows a comparative analysis of duty-free concessions granted in 2012 and 2013 by category. As shown in the table, duty free concessions decreased from Le589.1 billion in 2012 to Le453.4 million in 2013, a significant reduction of 23%.

Beneficiary /Total	2012 (A)	2013 (B)	Variance (B-A)	% Variance
	589,079	453,437	(135,642)	(23)
Embassies	10,340	12,474	2,134	21
Public International Organization (PIO)	41,782	48,364	6,582	16
Non-Governmental Organization (NGO)	24,726	18,675	(6,052)	(24)
Mining/Exploration Companies	288,420	179,150	(109,270)	(38)
Others	223,811	194,774	(29,037)	(13)

Source: NRA/MRP Data base on Duty Concession 2013.

Embassies/high commissions and Public International Organizations were the only categories that recorded increases, Le2.1 billion (21%) and Le6.6 billion (16 %) respectively. The amount of duty waiver granted to mining/exploration companies considerably decreased by Le109.3 billion (38%) from Le288.4 billion in 2012 to Le179.2 billion in 2013. Similar decreases of 24% and 13% were also recorded by Non-Governmental Organizations (NGOs) and 'Others' respectively.

2.5.2 Discretionary Duty Waiver 2012 and 2013

Over the years, discretionary duty waivers have contributed to the significant rate of increase in duty waivers granted. However, a remarkable decrease of Le18.0 billion was recorded in 2013 as discretionary duty waivers dropped from Le25.5 billion in 2012 to Le7.5 billion in 2013. This reduction positively contributed to the annual reduction in the total duty waiver by 23% in 2013. The highest (Le5.9 billion) and the lowest (Le4 million) discretionary duty waiver was granted in December and July of 2013 respectively as shown in Table 4.

Table 4: Discretionary Duty Waiver for 2012 & 2013 (in M' Leones)

Month	2012	2013	Variance
	25,538	7,505	(18033)
January	1,446	1,450	4
February	2,032	367	(1,665)
March	884	309	(574)
April	2,422	110	(2,313)
May	2,947	91	(2,857)
June	622	940	318
July	935	4	(931)
August	2,527	100	(2,427)
September	1,023	28	(995)
October	3,881	710	(3,171)
November	904	1,253	348
December	5,915	2,145	(3,771)

3.0 REVENUE PERFORMANCE BY TAX STREAM

This section provides revenue collection analysis of the three key operational departments of the Authority by tax streams. In order to measure the progress so far made in revenue collection drive of the Authority, this chapter also examines revenue collected in 2013 and compared with those collected in the most previous year, 2012.

3.1 Domestic Taxes Department (DTD)

The establishment of the DTD in early 2011, boosted NRA revenue collection, particularly in the most recent years as actual revenue collection in both nominal and real terms increased sharply from a relatively low base of Le995.5 billion in 2010 (before DTD) to Le1.4 trillion, Le1.9 trillion and Le2.2 trillion in 2011, 2012 and 2013 respectively.

DTD collection, consisting of both Income Tax (IT) and the GST amounted to Le1.27 trillion recording a surplus of Le143.2 billion (11.6%).

Table 5: Domestic Revenue Performance 2013 (Amount in billion Leones)

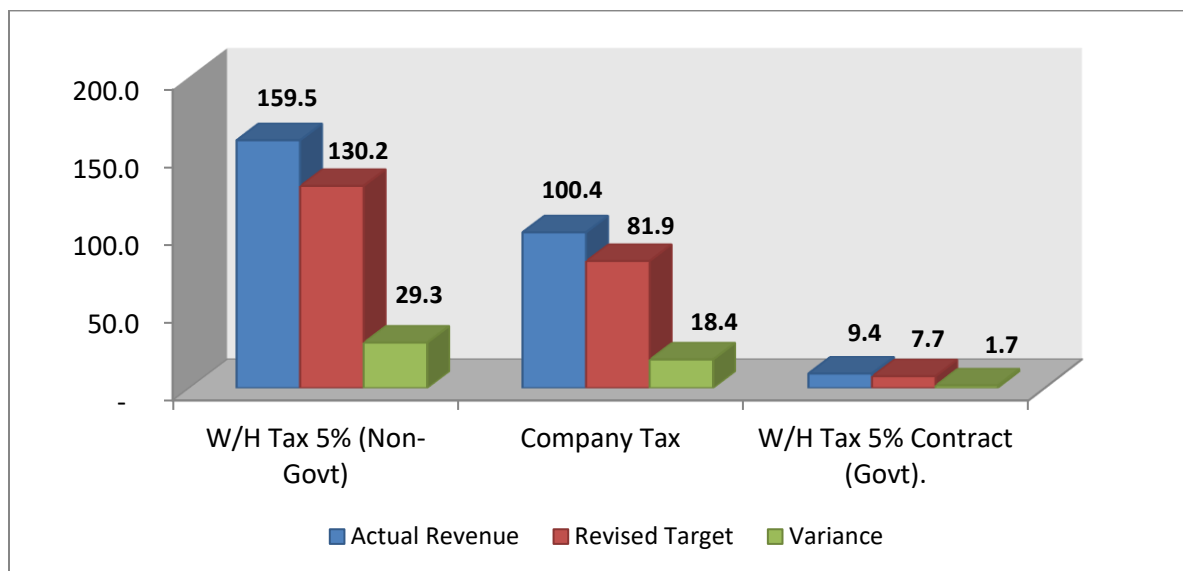
<i>Details</i>		Q1-Q4 Revenue	Q1-Q4 Target	surplus/ deficit	% surplus/ deficit
Domestic Tax Department (DTD)		1,372.8	1,229.6	143.2	11.6%
Income Tax Revenue (ITR)		931.7	771.3	160.4	20.8%
<i>O/w</i>	<i>Corporate Income Tax</i>	269.2	219.7	49.5	22.5%
	<i>Personal Income Tax</i>	656.8	546.7	110.2	20.2%
	<i>Other Taxes</i>	5.6	4.9	0.7	13.9%
Goods and Services Tax (GST)		441.1	458.3	(17.1)	-3.7%
<i>O/w</i>	<i>Import GST</i>	283.7	262.6	21.1	8.0%
	<i>Domestic GST</i>	157.4	195.6	(38.2)	-19.6%

Of the DTD's actual total revenue collection for the period, ITR was the largest (Le931.7 billion) exceeding its biannual target by Le160.4 billion. GST collection on the other hand amounted to Le441.1 billion; conversely recording revenue short fall of Le17.1 billion for the period. This revenue short fall was largely because of underperformance by the domestic GST which fell short of its revised half yearly targets by Le38.2 billion as indicated in Table 5.

3.1.1 CIT Revenue Performance Analysis 2013

The CIT component of income tax revenue comprises of company tax and withholding 5% taxes on both government and non-governmental entities. In 2013 total revenue generated from CIT amounted to Le269.2 billion, surpassing its revised revenue target by Le 49.5 billion. All the revenue streams met their individual targets. Of the total CIT revenue reported, withholding 5% tax (non-government) accounted for the highest (Le159.5 billion or 59%), followed by company tax and withholding 5% tax (government) with collection contributions of Le100.3 billion or 37% and Le9.4 billion or 3% respectively, as depicted in the figure 5.

Figure 5: Corporate Income Tax Revenue Performance Analysis 2013 (in billion Leones)

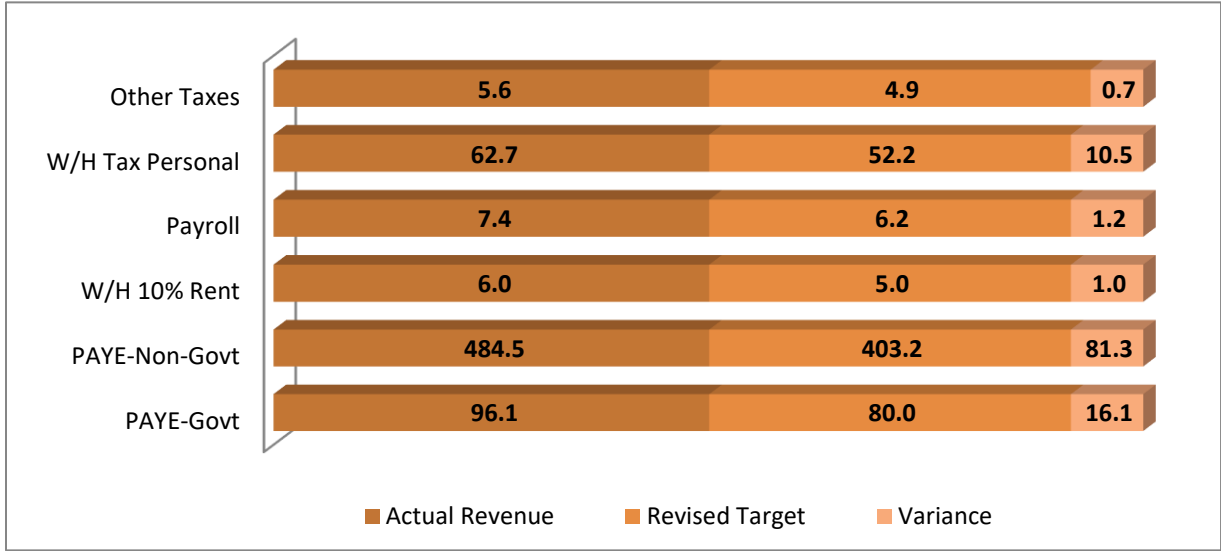


3.1.2 PIT Revenue Performance Analysis 2013

Total PIT revenue reported by DTD amounted to Le656.8 billion exceeding its revised annual revenue target by Le 110.2 billion. As depicted in Figure 6, while bulk of this collection came from PAYE non-government and PAYE government with actual collections of Le484.5 billion and Le96.1 billion respectively; the least was raised from withholding 10% rental tax (Le6.0 billion).

The ‘Other Taxes’ component of the Income Tax revenue which mainly comprise of foreign travel ticket tax, penalties and interest payments recorded a total collection of Le5.6 billion slightly exceeding its revised annual target by 14%. Detailed analysis is shown in Figure 6.

Figure 6: Personal Income Tax Revenue Performance Analysis 2013 (in billion Leones)



3.1.3 Comparative CIT & PIT Revenue Performance 2012 Vs 2013

Table 6 presents a comparative analysis of actual ITR performance in 2013 relative to 2012 by tax type. As depicted in the Table, total ITR collection in 2013 exceeded that of 2012 by Le133.3 billion (i.e. 17%); all the tax streams (CIT, PIT and Other taxes) performed significantly better than their collections in the previous year.

Specifically, CIP recorded the highest revenue increase as its 2013 collection exceeded that in 2012 by Le66.7billion (33%), PIT exceeded by Le65.6 billion (11%) and Other Taxes (OT) by Le1.0 billion (22%), as indicated in Table 6.

Table 6: Comparative Analysis of Income Tax Revenue Performance 2012 Vs 2013 (Amount in billion Leones)

Details	Actual 2012	Actual 2013	Variance	% Variance
Corporate Income Tax (CIT)	202.5	269.2	66.7	33%
Personal Income Tax (PIT)	591.2	656.8	65.6	11%
Other Taxes (OT)	4.6	5.6	1.0	22%
Total	798.4	931.7	133.3	17%

3.1.4 Historical GST Performance against Target 2010 - 2013

As the administration of GST is relatively recent in Sierra Leone, there is a huge scope for increased collection from this revenue stream. Until the GST regime is quite explored and understood in the country, the setting of annual targets for its collection could be described yet incomprehensible. However, this does not represent a reason for any underperformance of GST relative to set targets.

Table 7: Variance Analysis of Goods and Services Tax (GST): 2010-2013			
Year	Collection	Target	Variance
2010	246,362	249,992	(3,630)
2011	375,275	335,339	39,935
2012	421,174	423,236	(2,062)
2013	441,134	458,255	(17,121)

Source: MRP /NRA Revenue data base 2010 - 2013

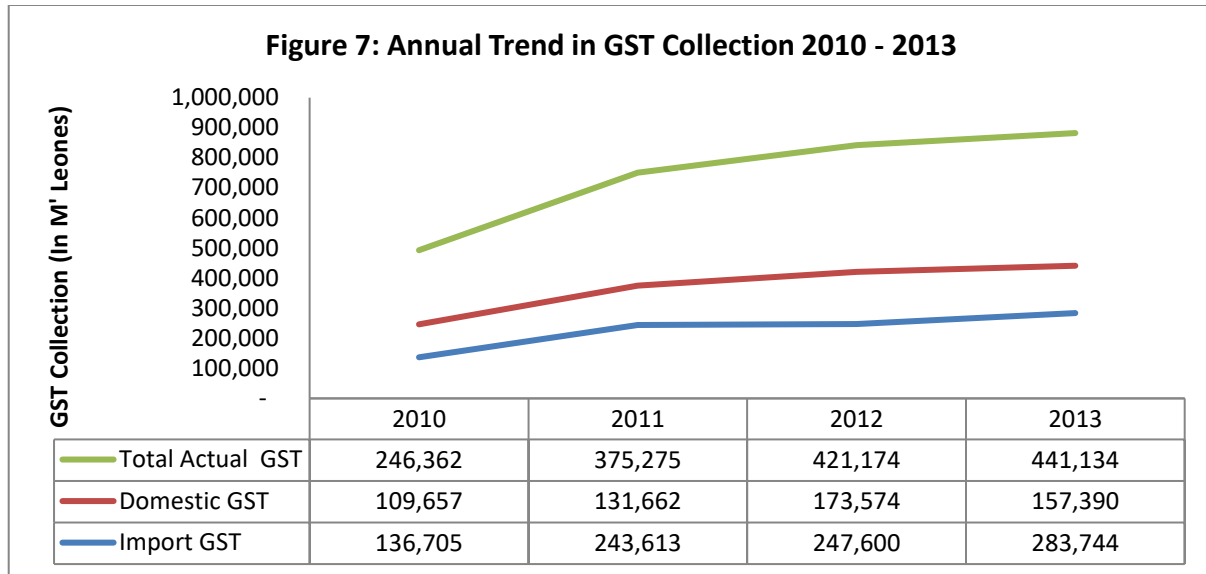
Over the past four and half years of implementation of GST in Sierra Leone, its performance has been rather erratic (Table 7). Besides 2011 when GST collection exceeded its set annual target, it has in the other years underperformed relative to its target. Though the variance of underperformance has been rather minimal compared to collection, it should be a cause for concern.

Several reasons may be given for the lower-than-expected performance of GST, but these are presented in a separate section of this report.

It is however important to acknowledge the significant over performance of GST in 2011 relative to its annual target; and this increase has even been higher than the cumulative underperformance realized in 2010, 2012 and 2013. It is likewise vital to mention that despite the inadequacies of the GST regime, the fact that it has increased by 79% over the past four years of its implementation should be considered as an achievement and hence should not be viewed as an utter failure of the GST regime even though it may not have met its target in all the years.

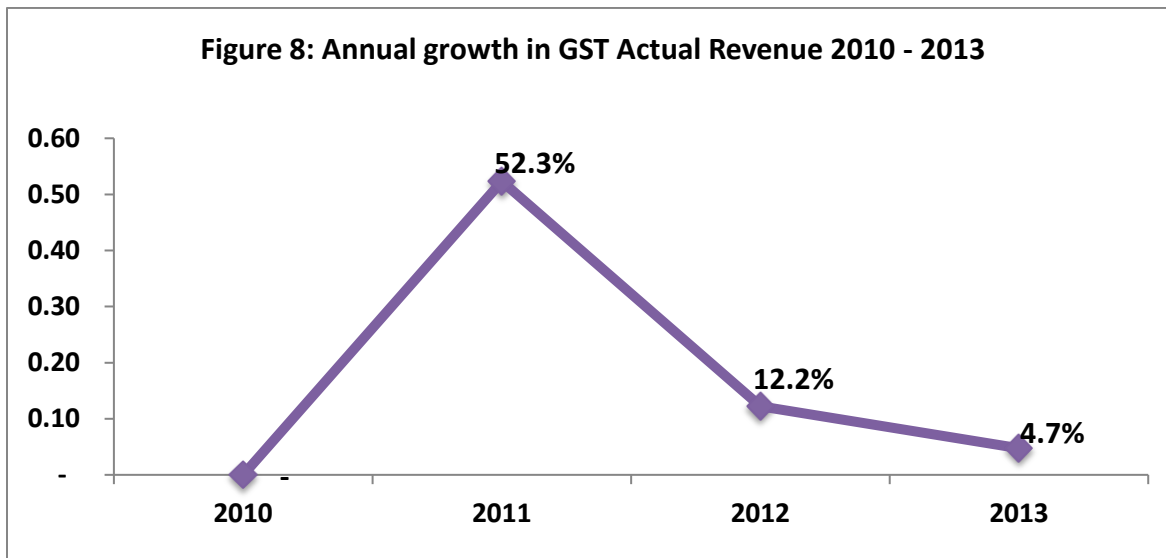
3.1.5 Trends in Year-On-Year GST performance

Collection from GST has generally grown since its inception in 2010, when its total collection was Le246 billion (Figure 7). In 2011, total GST collection increased to Le375 billion, representing 52.3% growth. This was typical in both import and domestic GST, though the latter was slower. In 2012, total GST registered a collection of Le421 billion representing a 12.2% growth from 2011. However, compared to the growth rate from 2010 to 2011, the growth rate unto 2012, was rather slower as shown in the chart and this is largely the result of the slower growth rate of import GST from 2011-2012. Domestic GST on the other hand increased at a more increasing rate compared to the previous growth, but its increase was not sufficient to outperform the total growth rate shown from 2010 to 2011 for total GST.



Source: MRP/NRA Revenue data base 2010 – 2013

In effect the growth rate of GST collection from 2011 to 2012 was slower compared to that from 2010 to 2011. This, however, does not imply there has not been a significant increase in GST collection unto 2012. It may mean that the performance of GST has not been commensurate with total revenue performance and economic growth.

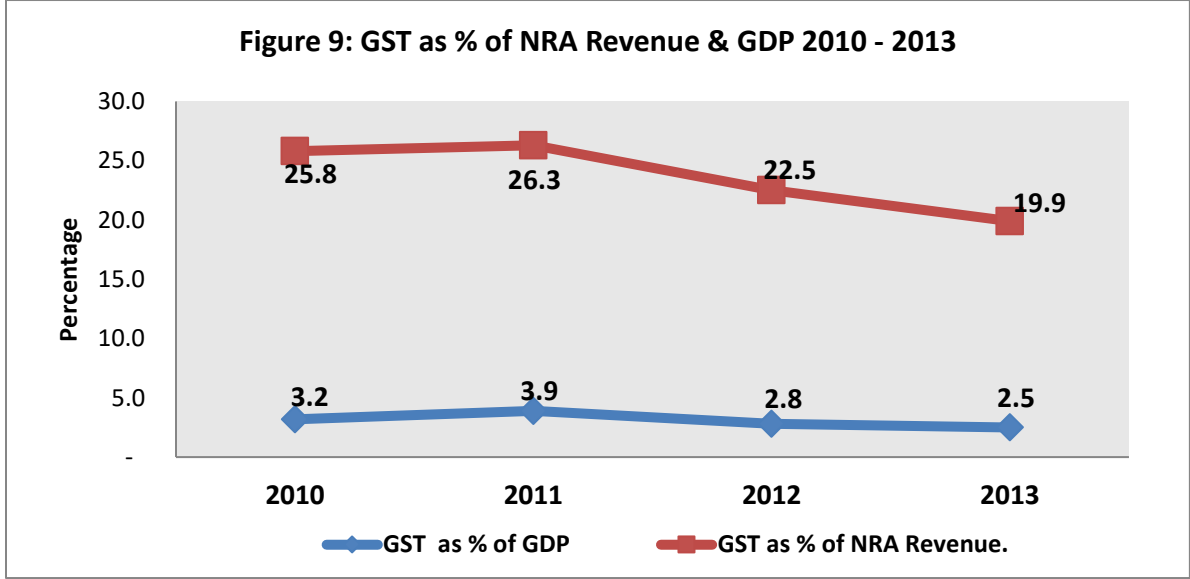


In 2013, actual GST collection grew by 4.7% from Le421.2 billion in 2012 to Le441.1 billion. This relatively low growth was because of the abysmal performance recorded by the domestic GST which collected only 80% of its 2013 target and hence fell short of the annual target by Le38.3 billion. Figure 8 shows the growth patterns of GST revenue performance over the years, 2010 – 2013.

3.1.6 GST Revenue as % of NRA Revenue and GDP 2010 - 2013

In Figure 9, we show how GST performed with the economy over the years. We also try to measure the absolute contribution of GST revenue to the total revenue collection effort of the Authority. In 2010, GST revenue collection contributed 3.2% to GDP. This contribution grew to 3.9% in 2011, slightly fell to 2.8% in 2012 and further dropped to 2.5% in 2013, even lower than that achieved in 2010.

In terms of its contribution to total NRA collection, in 2010, it contributed 25.8% to total NRA revenue and similarly increased to 26.3% in 2011. In 2012 and 2013 however, its contribution to total NRA collection dropped to 22.5% in 2012 and further dropped to 19.9% in 2013.



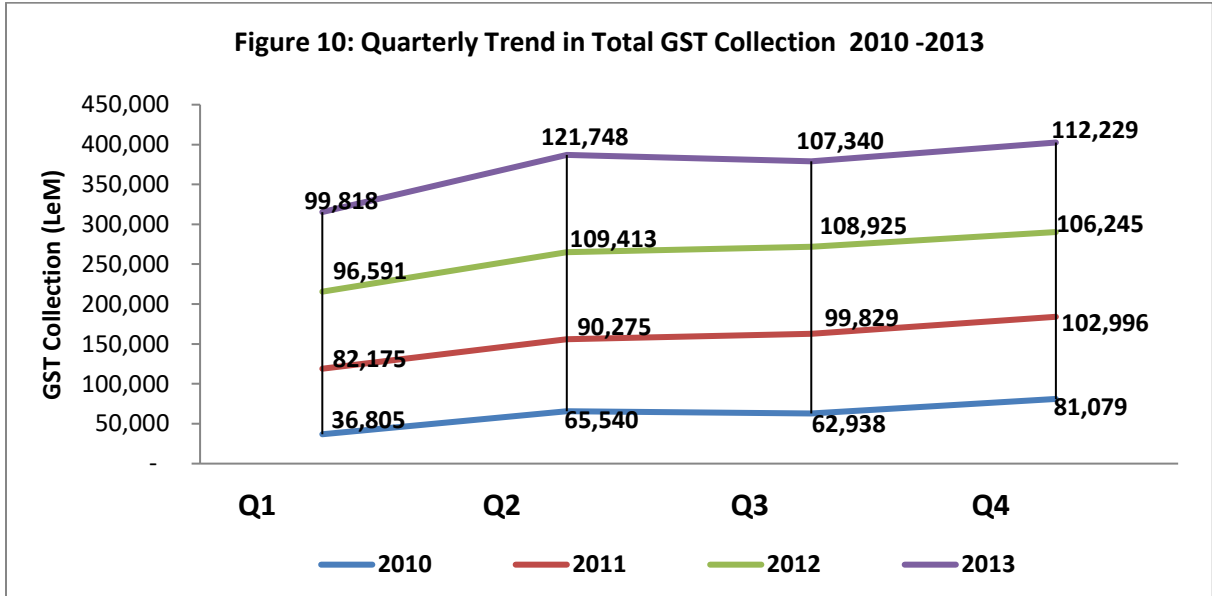
Source: MRP/NRA Revenue data base 2010 – 2013

Hence, the fiscal years 2012 and 2013 have generally shown relatively weak performance of the GST compared to previous years (2010 and 2011). However, it

must be noted that this relatively weak performance has not been in terms of absolute or nominal value of GST collection, but in terms of growth in collection, contribution to total NRA collection and contribution to GDP.

3.1.7 Quarterly trends in GST Revenue Collection 2010-2013

The pattern of quarterly GST collection over the years seems identical in some quarters. As depicted in Figure 10, GST collections usually increase in Q2 relative to Q1. Q3 however, tends to bring decrease in collection except for 2011. In Q4, GST collection also tends to increase further relative to Q3 except for 2012. The outperformance of Q4 in GST collection is predictable and may be associated with increased consumption activities in Q4 since this is usually a festive period with considerable import activities and consumption related domestic sales and activities. This means consumption is expected to increase by raising domestic demand and demand for imports.



Source: MRP /NRA Revenue data base 2010 – 2013

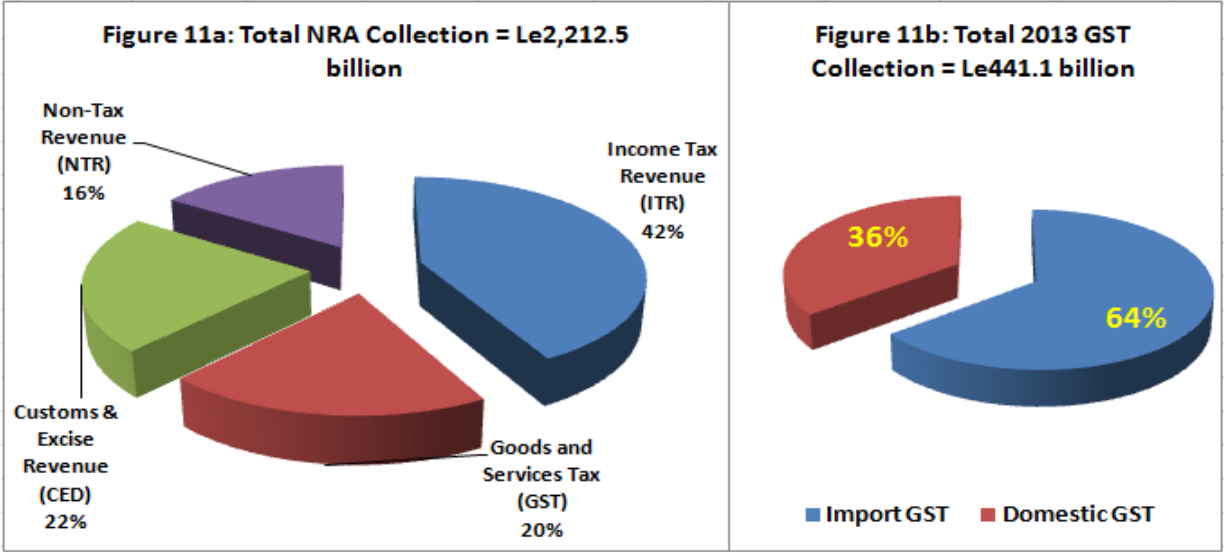
The exceptional case in 2012 may have been associated with the fact that though Q4 is a festive period, it represented the same quarter when elections were held which adversely affected import activity. Import GST fell from Le67.6 billion in Q3

to Le56.4 billion in Q4 of 2012 highlighting the exceptional circumstances. Otherwise, Q2 and Q4 are historically the quarters with the highest GST collection.

3.1.8 GST Revenue Performance 2013

As depicted in Figure 11a, NRA’s 2013 revenue performance was largely driven by the DTD accounting for over 60% of the Authority’s collection for the period. Income tax revenue accounted for 42% while the Goods and Services Tax (GST) revenue accounted for 20% of the total NRA collection. Breaking down GST, Import GST and Domestic GST contributed 13% and 7% respectively to the total revenue reported by the Authority.

It must be noted that the GST collection was enhanced by an increase in domestic import and hence increase in import GST accounting for 64% of total GST collection for the period. Domestic GST on the other hand only contributed 36% of total GST collected in 2013.



Source: NRA/MRP Revenue data base 2013

3.1.9 GST Revenue Performance against Target 2013

With respect to its revised annual target, import GST impressively surpassed its target by Le21.1 billion while a relatively significant deficit (Le38.3 billion) was recorded by domestic GST. As a result of the over-performance by Import GST, which was insufficient to neutralize the short fall recorded by domestic GST, total GST fell short of its revised target by Le17.2 billion as shown in Table 8.

Table 8: GST Revenue performance relative to target 2013

Detail	2013 Target	2013 Actual	Deficit/ Surplus
Total GST	458.26	441.13	(17.12)
Import GST	262.62	283.74	21.13
Domestic GST	195.64	157.39	(38.25)

Source: NRA/MRP Revenue data base 2013

Prominent among the reasons for the overall short fall was low compliance by GST taxpayers. Despite the tremendous efforts made by the NRA to increase the level of awareness of its taxpayers and the need to pay taxes, taxpaying culture remains a challenge, especially with the payment of domestic GST. Experts in GST have also associated this poor revenue performance with low-compliance and the magnitude of exemptions.

Details of other reasons associated with this underperformance are emphasized in a separate section of this report. It is however crucial that this continued underperformance of GST be reviewed, and mechanisms put in place to improve its performance in subsequent years.

3.1.10 GST Performance 2012 versus 2013

Another method of assessing the performance of GST in 2013 is to compare its collections with those of the previous year (i.e. 2012). Hence, Table 9 compares actual GST revenue collection in 2013 with those collected in 2012. The table shows that total collection from GST in 2013 was 4.7% higher than that in 2012. This was largely because of the impressive performance of import GST which proved to grow in 2013 with a collection of Le283.7 billion, representing 14.6% higher than that collected in 2012.

Detail	Actual 2012	Actual 2013	Variance	% Variance
Total GST	421,174	441,134	19,960	4.7%
Import GST	247,600	283,744	36,144	14.6%
Domestic GST	173,574	157,390	(16,184)	-9.3%

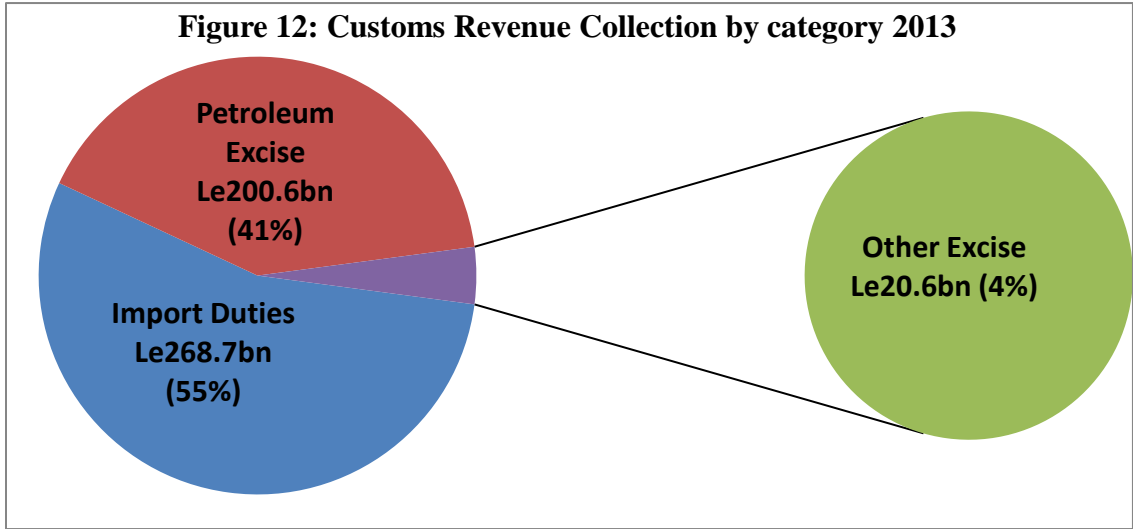
Collection from domestic GST on the other hand was found to be lower than that in 2012, recording a negative variance of Le16.2 billion. This represents approximately a 9.3% decline in collection despite considerable inflation. It is vital to note that should the refund of import GST credits commence, net collection from GST will fall even further. This implies there is every need to probe into the poor performance of domestic GST, which underperformed not only in terms of not meeting its target, but also with respect to the previous year's performance.

3.2 Customs and Excise Department (CED)

Total revenue collected by the CED amounted to Le489.9 billion. This collection represents 22.1% of the total revenue collected by NRA, 2.8% of GDP, but it fell short of its revised target of Le542.5 billion by Le52.6 billion.

Of actual CED collection, Import Duty accounted Le268.7 billion (55%), petroleum excise Le200.6 billion (41%) and other excise Le20.6 billion (4%) as demonstrated in Figure 12.

However, outstation revenue contributes very minimally, Le14.8 billion (3%), to the total revenue reported by the department for the period.



Source: CED/NRA Revenue database, 2013

3.2.1 CED Quarterly Revenue Performance Relative to Target 2013

Quarterly comparative analysis of CED revenue shows that revenue grew by (30%) from Q1 to Q2. This performance dramatically decreased by 15% from Q2 to Q3 and but then increased 2% between Q3 and Q4. As depicted in Table 10, CED only met its quarterly revised target in *the Q1*, out of its revised target of Le107.6 billion, the department collected Le107.7 billion, exceeding its target by Le150 million.

Table 10: Analysis of CED Quarterly revenue collection 2013 (Amount in million Leones)

Details	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Total
Import Duties	66,837	72,375	60,278	69,223	268,713
Petroleum Excise	37,823	58,205	55,841	48,745	200,613
Other Excise	3,068	9,479	3,566	4,480	20,593
Actual Total Collection (A)	107,727	140,059	119,684	122,448	489,919
Revised Target (B)	107,577	140,978	142,780	151,232	542,567
Deficit/surplus (C= A - B)	150	(919)	(23,096)	(28,784)	(52,648)
Quarterly Revenue Growth	-	30%	-15%	2%	

Source: CED/NRA Revenue database, 2013

However, Q1, Q2 and Q3 revenue performance analysis shows that the department fell short of its targets in each of these quarters, by Le919 million, Le23.1 billion and Le28.8 billion respectively as shown in Table 10.

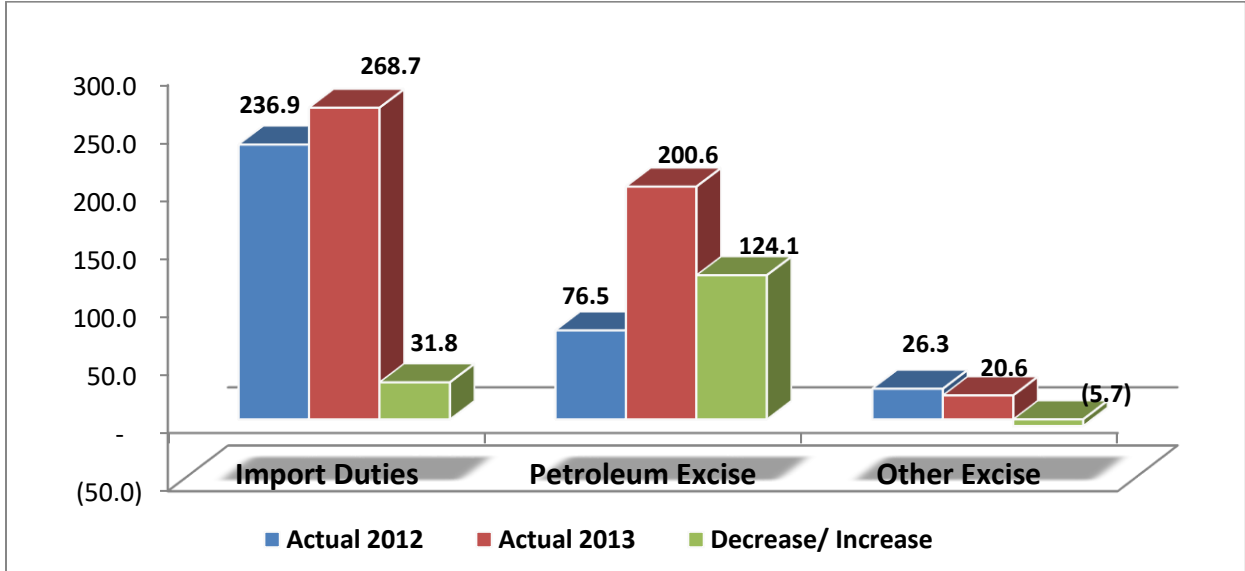
3.2.2 Comparative CED Revenue Analysis by Tax Handle 2012 Vs 2013

The CED recorded an outstanding revenue performance in 2013 compared to its previous collection in 2012. Its actual collection improved substantially by 44% from Le339.7 billion in 2012 to Le489.9 billion in 2013; exceeding its 2012 collection by Le150.2 billion. This overwhelming performance was largely because of frequent monthly revenue reconciliation on petroleum products and the stringent measures put in place to reduce the discretionary duty waiver concessions.

On specific tax handle basis, the department recorded increased collections in both import duty and petroleum excise compared to its collection in Fiscal year 2012. While import duty exceeded its 2012 collection by Le31.8 billion, petroleum excise recorded a huge over collection of Le124.1 billion for the same period. However, the

'Other Excise' sub-component of CED revenue underperformed by Le5.7 billion relative to 2013 as depicted in Figure 13.

Figure 13: Comparative CED Revenue Analysis by tax handles 2012 Vs 2013



3.3 Non-Tax Revenue (NTR) Department

As one of the collection departments of the Authority, the NTR Department is charged with the responsibility of collecting and accounting for most of the non-tax revenues in the country. Examples of such revenues include mining license fees, royalties on minerals resources, court fines and revenues collected by Ministries, Departments and Agencies (MDAs); such as revenues from immigration, Lands, Agriculture, Labour ministries, Court, prisons, birth and death etc.

Table 11: NTR Annual revenue performance by revenue sources in 2013
(Amount in Million Leones)

Details		Revised 2013 Target	Actual 2013 Collection	Surplus/ Deficit	Revenue as % of GDP
Non-Tax Revenue (NTR)		331.3	349.8	18.53	2.0%
<i>O/w</i>	<i>Mines Department</i>	<i>224.7</i>	<i>235.0</i>	<i>10.31</i>	<i>1.4%</i>
	<i>Other Departments</i>	<i>106.5</i>	<i>114.7</i>	<i>8.22</i>	<i>0.7%</i>
Gross Domestic Product (GDP)			17,284.9		

Revenue collected by this department is reported under two main categories – Mines Department and other departments. While the former are basically those revenues collected from mineral resources, the latter are those from MDAs.

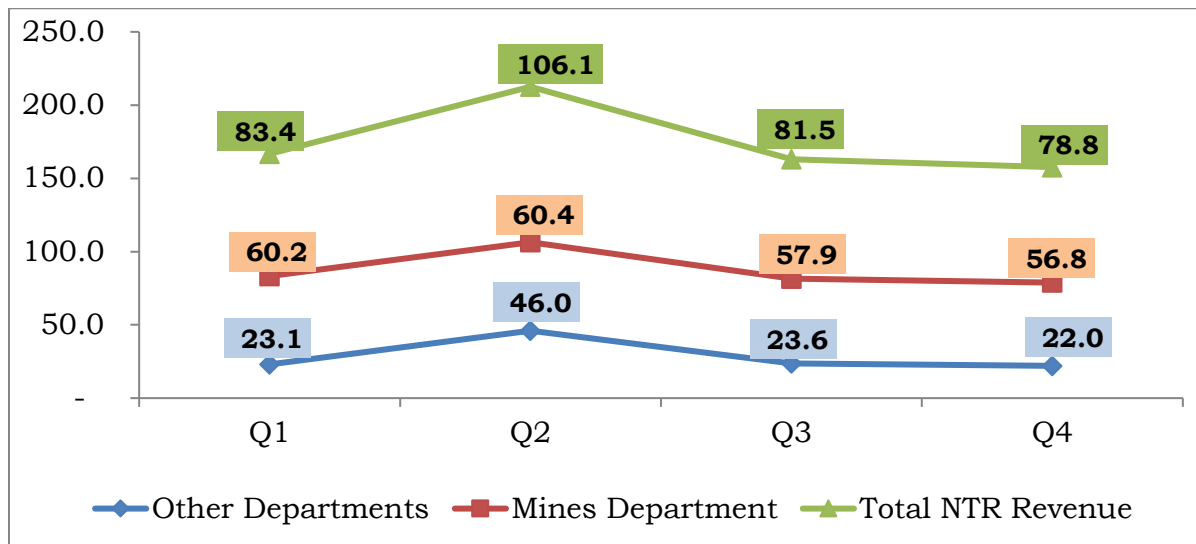
As shown in Table 11, total NTR collection in 2013 amounted to Le349.8 billion which surpassed its revised annual target of Le331.3 billion by Le18.5 billion; recording Le34.3 billion (10.9%) collection improvement from the previous year, 2012. This collection also represents 2.0% of the GDP and 15.8% of total NRA collection for the period.

Of NTR’s actual revenue collection, Mines Department accounted for the highest, Le235.0 billion (67%), followed by Other Departments with a total collection of Le114.7 billion (33%).

3.3.1 Quarterly Trend in NTR revenue collection 2013

Figure 14 illustrates a rise and fall trend in the quarterly revenue collection by the NTR Department for the period under review. It shows that NTR actual revenue collection continue to drop as we move towards the end of the quarter. For both key revenue streams of NTR, the Mines Department and Other Departments, collection improved from Q1 to 2 but declined sharply in Q3 and continued to fall, although more steadily, in Q4.

Figure 14: Trend in NTR Quarterly revenue collection 2013 (Le' Million)



Total collection reported by the department also followed this trend with a total collection of Le83.4 billion in Q1 which increased by 27%, to Le106.1 billion, in Q2 but fell considerably by 23% and 3% in Q3 and Q4 respectively.

From the above analysis, we can see that the NTR highest collection was in Q2 but the volatility in the NTR collection was greatest in 'Other Departments' where collection improved and then fell by nearly 50% in Q2 and Q3 respectively. It is likely that the poor performances in Q3 and Q4 and in part due to non-compliance by some MDAs (e.g. Sierra Leone Maritime), parastatals and freight levy.

3.3.2 NTR Mines Department Revenue performance 2013

From Table 12, total Mines Department revenue collection amounted to Le235.0 billion representing 1.4% of GDP, 10.6% of NRA collection and 67% of total NTR collection for the period. This exceeded its revised annual target of Le224.7 billion by Le10.3 billion (4.6%) and relatively better than that collected in 2012 in which actual collection by same improved by Le7.7 billion (3.4%).

Table 12: Revenue Performance by Mines Department of NTR (Amount in Million Leones)

Details	Revised 2013 Target	Actual 2013 Collection	Surplus/ Deficit	Cont. to NTR Collection	Cont. to NRA Collection
Mines Department: o/w	224,736	235,043	10,307	67%	10.6%
<i>Royalties on Rutile</i>	4,292	13,126	8,834	4%	0.6%
<i>Royalties on Iron Ore</i>	99,302	116,536	17,234	33%	5.3%
<i>Royalties on Bauxite</i>	2,600	-	(2,600)	0%	0.0%
<i>Royalties on Diamond & Gold</i>	37,075	44,371	7,296	13%	2.0%
<i>Mining Licensees (including Petroleum)</i>	81,467	61,010	(20,457)	17%	2.8%
NRA Total Collection				2,212,546	

Source: MRP/NRA Data base 2013

The contribution by individual mines revenue streams to both total NRA and NTR collection for the period are as follows:

- Royalty on Rutile recorded Le13.1 billion representing 4% of NTR's collection and 0.6% of total NRA collection for the year.
- Royalty on iron ore impressively surpassed its annual target by Le17.2 billion and contributed 33% and 5.3% to the total NTR and NRA collections respectively.
- Royalties on Diamond & Gold recorded Le44.3 billion accounting for 13% and 2% of the total NTR and NRA collections respectively.
- Mining Licenses (including Petroleum) fell short of its revised annual target by Le20.5 billion, contributed 17% and 2% to total NTR and NRA actual revenue collection respectively.
- No royalty on bauxite was collected in 2013.

It is however worth noting that petroleum signature bonuses from the Petroleum Directorate greatly improved NTR collection in 2013 as it accounted for Le30.0 billion (1.4%) of total NRA collection, 8.6% of NTR actual revenue and 12.8% of revenue reported by Mines Department.

3.3.3 NTR ‘Other Departments’ Revenue Performance 2013

Being the second revenue reporting category of NTR department, Other Departments record revenue from royalties on fisheries, parastatals, freight levy and revenues from eighteen MDAs. Total actual collection recorded by this revenue stream during the period under review amounted to Le114.7 billion; representing 5.2% and 0.6% of the total NRA collection and GDP respectively. This collection exceeded its revised annual target of Le106.5 billion by Le8.2 billion (or 7.7%) and exceeded its previous year’s (2012) collection by Le26.5 billion (30.1%).

Table 13: Revenue Performance by Other Departments of NTR (Amount in Million Leones)

Details	Revised 2013 Target	Actual 2013 Collection	Surplus/ Deficit	Cont. to NTR Collection
Total NTR Collection	331,256	349,787	18,530	100.0%
Other Departments: o/w	106,521	114,744	8,223	33%
<i>Royalties on Fisheries</i>	<i>9,721</i>	<i>15,552</i>	<i>5,831</i>	<i>4%</i>
<i>Parastals</i>	<i>13,200</i>	<i>-</i>	<i>(13,200)</i>	<i>0%</i>
<i>Other Revenues</i>	<i>77,600</i>	<i>99,192</i>	<i>21,592</i>	<i>28%</i>
<i>Freight Levy</i>	<i>6,000</i>	<i>-</i>	<i>(6,000)</i>	<i>0%</i>

Table 13 revealed that the bulk of other departments’ revenues were from royalties on fisheries and other revenues. Royalties on fisheries surpassed its revised annual target by Le5.8 billion and contributed 4% to total NTR collection. On the other hand, other revenues which mainly consist of revenues from MDAs (such as

immigration, lands, Agriculture, Labour Birth & Death etc.) collected Le21.6 billion above its revised annual target of Le77.6 billion.

However, no revenue was collected from Parastals and Freight Levy charges in 2013 even though revenue projections were made for these revenue streams as displayed in Table 3.

APPENDIX A
Detailed monthly NRA Revenue collection 2013 (In Million Leones)

Detail	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Q1-Q4 Revenue
Total NRA Revenue	150,961	168,308	179,122	216,545	183,582	202,460	177,678	184,995	174,088	156,113	163,564	255,130	2,212,546
Domestic Tax Department (DTD) O/w:	101,427	85,648	120,235	125,377	109,983	121,059	97,486	124,052	114,052	103,786	98,642	171,094	1,372,841
Income Tax Revenue (ITR)	74,697	45,056	87,739	89,919	64,350	80,403	60,020	88,840	79,389	68,431	64,204	128,658	931,706
Corporate Income	17,140	12,355	19,906	28,843	18,145	32,119	18,371	13,308	31,849	25,287	24,059	27,864	269,246
<i>Company Tax</i>	1,255	674	5,337	15,401	3,598	13,293	7,154	1,997	17,189	8,616	10,551	15,290	100,353
<i>W/H Tax 5% Contract (Govt).</i>	52	622	329	150	877	639	982	541	1,167	1,724	2,277	23	9,385
<i>W/H Tax 5% (Non-Govt)</i>	15,833	11,059	14,240	13,292	13,671	18,186	10,235	10,770	13,493	14,947	11,231	12,550	159,508
Personal Income Tax	57,507	32,402	67,714	60,809	45,460	48,082	40,862	74,612	46,612	42,857	39,121	100,794	656,831
<i>PAYE-Govt</i>	7,071	7,784	7,285	8,762	5,538	9,149	8,733	8,263	8,351	8,425	8,427	8,333	96,122
<i>PAYE-non-Govt</i>	41,783	14,779	51,930	45,500	33,506	34,593	27,295	62,023	30,681	28,846	26,244	87,328	484,509
<i>W/H 10% Rent</i>	438	333	393	165	643	223	323	401	1,273	627	333	858	6,011
<i>Payroll</i>	328	1,871	1,516	771	109	297	90	89	883	1,154	252	82	7,440
<i>W/H Tax Personal</i>	7,886	7,635	6,590	5,612	5,663	3,820	4,420	3,836	5,425	3,804	3,865	4,192	62,748
Other Taxes: O/w	50	300	119	267	744	202	787	920	928	287	1,024	1	5,630
<i>Foreign Taxes</i>	49	236	38	253	700	201	768	776	396	278	1,024	-	4,720
<i>Interest</i>	1	62	77	6	24	1	19	142	512	4	0	1	850
<i>Penalties</i>	0	1	3	8	20	1	0	2	20	5	0	0	59

APPENDIX B
Monthly Breakdown of Import Duty & Import GST Concession, 2013 (In Million Leones)

Month	Duty (Import Duty & Import GST)	Category of Beneficiaries					Total
		Embassies	Public International Organizations (IGOs)	Non-Government Organizations (NGOs)	Mining/ Exploration Companies	Others	
Jan-13	Import Duty	594.0	1,530.1	551.8	14,493.8	22,946.8	40,116.4
	Import GST	285.9	689.6	580.9	3,629.5	10,178.7	15,364.6
Feb-13	Import Duty	57.4	222.4	274.5	1,590.6	14,433.3	16,578.2
	Import GST	75.8	600.7	701.4	896.9	12,322.6	14,597.2
Mar-13	Import Duty	1,135.5	314.9	1,482.6	9,185.8	7,232.2	19,351.0
	Import GST	238.5	486.1	1,330.6	6,046.3	7,973.0	16,074.6
Apr-13	Import Duty	651.3	1,479.9	493.3	38,877.2	10,579.6	52,081.3
	Import GST	763.6	1,672.2	843.5	4,126.4	14,205.1	21,611.0
May-13	Import Duty	526.6	2,184.7	469.2	17,565.8	5,253.8	26,000.2
	Import GST	475.6	2,507.8	573.4	577.1	5,458.4	9,592.3
Jun-13	Import Duty	1,327.2	894.8	1,155.9	1,923.0	3,809.6	9,110.6
	Import GST	310.8	994.9	1,495.3	341.6	4,245.7	7,388.2
Jul-13	Import Duty	1,783.9	5,792.4	225.6	2,564.2	6,610.9	16,977.1
	Import GST	1,608.6	16,554.2	481.0	1,344.8	7,388.3	27,376.9
Aug-13	Import Duty	905.2	1,413.3	250.1	2,226.7	4,197.3	8,992.6
	Import GST	80.1	1,450.1	442.7	905.4	2,869.7	5,748.0
Sep-13	Import Duty	88.8	982.3	193.3	12,632.2	3,923.0	17,819.6
	Import GST	96.6	1,118.3	298.4	1,285.4	3,915.6	6,714.3
Oct-13	Import Duty	91.6	1,153.6	1,376.5	10,084.1	4,655.9	17,361.7
	Import GST	81.1	2,149.9	1,341.2	3,813.8	3,462.7	10,848.8
Nov-13	Import Duty	52.0	529.8	834.7	23,232.3	7,094.6	31,743.4
	Import GST	72.7	1,211.6	1,164.8	1,268.5	7,459.8	11,177.4
Dec-13	Import Duty	1,091.4	850.0	1,003.1	11,214.8	14,200.4	28,359.6
	Import GST	80.1	1,579.9	1,110.8	9,324.3	10,356.5	22,451.7
Total	Import Duty (A)	8,304.9	17,348.3	8,310.6	145,590.6	104,937.4	284,491.8
	Import GST (B)	4,169.5	31,015.4	10,364.0	33,559.9	89,836.2	168,945.0
Grand Total (A + B)		12,474.4	48,363.7	18,674.5	179,150.5	194,773.6	453,436.8