

ACT

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THE NATIONAL REVENUE AUTHORITY ACT, 2022

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SCHEDULE

SIGNED this 8th day of September, 2022.

DR. JULIUS MAADA BIO,
President.

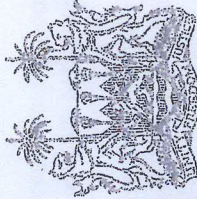


Passed in Parliament this 2nd day of August, in the year of our Lord two thousand and Twenty Two.

PARAN UMAR TARAWALLY,
Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

PARAN UMAR TARAWALLY,
Clerk of Parliament.



Sierra Leone

No. 21

2022

The National Revenue Authority Act, 2022 Short title.

Being an Act to repeal and replace the National Revenue Authority Act, 2002 to provide for the continued existence of the National Revenue Authority as a central body responsible for the assessment and collection of taxes and specified revenues; to provide for the administration and enforcement of specified revenue laws and to provide for other related matters.

[] Date of commencement.

ENACTED by the President and Members of Parliament in this present Parliament assembled.

PART I - PRELIMINARY

Interpretation 1. In this Act, unless the context otherwise requires -

"Authority" means the National Revenue Authority;

"Board" means the Board of Directors referred to under section 5;

"Chairman" means the Chairman of the Board and includes an acting Chairman;

"Commissioner-General" means the Commissioner-General appointed under Section 19;

"financial year" means a period of twelve months corresponding with the Government's financial year;

"Minister" means the Minister responsible for finance and "Ministry" shall be construed accordingly;

"revenue" means taxes, duties, fees, levies, fines or other monies charged or collected under the laws specified in the Schedule and any other law having revenue implication.

PART II - STRUCTURE OF THE NATIONAL REVENUE AUTHORITY

Continuance Of the National Revenue Authority 2. (1) There shall continue to be in existence the body known as the National Revenue Authority.

(2) The Authority shall continue to be a body corporate with perpetual succession and power to acquire, hold and dispose of property, whether movable or immovable, enter into contracts, sue and be sued in its corporate name and subject to this Act do all things which a body corporate may lawfully do.

20. State Lands Act 1960

21. Non-Citizens(Registration, Immigration and Expulsion)Act 1965

22. Building Fees Act 1973

23. Factories Act 1974

24. National Registration Act 1974

25. Constitution of Sierra Leone 1991

26. The Mines and Minerals Act 2009

27. The Sierra Leone Maritime Administration Act 2000

28. The Standards Act 1996

29. The Environmental Protection Act 2003

30. The Companies Act 2009; and

31. All other Acts with non-tax revenue implications

SCHEDULE

1. The Payroll Tax Act 1972;
2. The Foreign Travel Tax Act 1975;
3. The Customs Tariff Act 1978;
4. The Customs and Excise Act 1982
5. The Income Tax Act 2000;
6. The Goods and Services Tax Act 2009;
7. The Customs Act 2011;
8. The Revenue Administration Act 2017;
9. The Fiscal Management and Control Act 2017;
10. The Extractive Industries and Revenue Act 2018;
11. The Christian Marriage Act Cap 95
12. The Mohammedan Marriage Act Cap 96
13. The Civil Marriage Act Cap 97
14. The Agriculture Act Cap 135
15. The Liquor Licensing Act Cap 238
16. The Trade Marks Act 2014
17. The Patent and Industrial Design Act 2012
18. The General Registration Act Cap 255
19. Registration of Instruments Act Cap 256

3. (1) The Authority shall have a common seal the affixing of which shall be authenticated by the signatures of -

Common seal.

- (a) the Chairman or other member of the Board generally or specifically authorised by the Board for that purpose;
- (b) the Commissioner-General or other officer authorised by him for that purpose.

(2) Every document purporting to be an instrument executed or issued by or on behalf of the Authority and to be sealed with the common seal of the Authority authenticated in the manner stated in subsection (1) shall be deemed to be so executed or issued without further proof unless the contrary is proved.

(3) In appropriate cases the seal may be affixed to documents outside Sierra Leone.

4. (1) The Authority shall continue to be under the general supervision of the Minister.

Role of the Minister.

(2) Notwithstanding the generality of subsection (1) the Minister shall be responsible for-

- (a) formulating revenue policies and regulation and shall consult the Authority during that process; and
- (b) giving directives on policy matters.

(3) The Minister shall enter into annual revenue performance agreement with the Authority in the form of agreed revenue targets, clearly indicating other parameters to support the achievements of such targets.

Board of Directors
5. (1) The governing body of the Authority shall be a Board of Directors which shall subject to this Act have oversight and direct the affairs of the Authority.

(2) The Board shall consist of the following members—

- (a) a Chairman appointed by the President and subject to the approval of Parliament and such person shall possess demonstrable leadership skills; knowledge, integrity and proven practical experience in matters relevant to the functions of the Authority;
- (b) the Financial Secretary;
- (c) the Governor, Bank of Sierra Leone;
- (d) the Commissioner-General appointed under section 19;
- (e) The Permanent Secretary from the ministry responsible for trade and industry;
- (f) 3 other members comprising -
 - (i) a tax specialist;
 - (ii) an economist; and
 - (iii) a legal practitioner;

appointed by the President and subject to the approval of Parliament.

5. (1) Notwithstanding the generality of subsection (1) of section 5 the Board shall be responsible for-
Powers and duties of the Board

(b) the Commissioner-General shall be deemed to have been appointed under this Act;

(c) the Deputy Commissioner-Generals, officers and employees of the Authority shall be deemed to have been appointed under this Act.

42. (1) The National Revenue Authority Act 2002 is hereby repealed.
Repeal of Act No 11 of 2002.

(2) Notwithstanding the repeal of the National Revenue Authority Act 2002 rules regulations, notices and other statutory instruments made under the repealed Act shall continue to be in force until expressly revoked or cancelled.

(b) concealed the existence of an asset which he has to declare;

(c) otherwise omitted to make a declaration,

disciplinary measures shall be instituted against that officer or employee in accordance with the terms and conditions of service of the Authority.

(7) The head of the internal affairs division or any officer delegated by him may request additional oral or written information from the declarant for the purpose of verifying any declaration of assets lodged under this section.

(8) With the coming into operations of this Act every officer or employee of the Authority shall submit a declaration of assets to the internal affairs division immediately and this shall be done every 2 years.

Exemption from stamp Duty.

39. (1) The Authority shall be exempted from stamp duty payable under the Stamp Duty Act, Cap 274 and shall not be liable to any tax or duty for the acquisition or transfer of any asset or property.

Regulations.

40. (1) The Minister may by statutory instrument make rules and regulations to give effect to this Act.

(2) Notwithstanding the generality of subsection (1) rules or regulations made under subsection (1) may—

- (a) establish codes of conduct and discipline;
- (b) regulate the appointment, promotion, transfer and dismissal of employees.

PART VII—TRANSITIONAL PROVISIONS

Members of Board.

41. On the coming into operations of this Act—

- (a) all members of the Board shall be deemed to have been appointed as a member of the Board in accordance with this Act and shall continue to serve the remaining terms;

(a) determining the policy for grading, remuneration, promotion and training of staff;

(b) establishing and overseeing the administration of codes of conduct;

(c) determining and formulating policies such as administration, human resource and operational policies and procedures; and

(d) setting targets and standards including quality and operational output measures for revenue collection.

7. (1) The Chairman and other members appointed under paragraph (4) of subsection (2) of section 5 shall hold office for a period of 3 years and shall be eligible for reappointment for not more than one term for a period of 3 years.

(2) A person shall cease to be a member of the Board on any of the following grounds—

- (a) inability to perform the functions of office by reason of infirmity of mind or body;
- (b) proven misconduct;
- (c) convicted and sentenced for an offence involving fraud or dishonesty;
- (d) failing to attend three consecutive meetings of the Board without reasonable excuse;
- (e) resignation from office by submitting a written notice to the Minister.

8. (1) The Board shall meet for the dispatch of its business once every 2 months at such time and place as the Chairman may determine.

Tenure of Members of the Board

- (2) The Chairman shall preside at every meeting of the Board if present and in his absence the members present shall appoint a member from among themselves to preside at the meeting.
- (3) A majority of the members of the Board may by notice in writing signed by them request the Chairman to summon a special meeting of the Board for the purpose stated in the notice.
- (4) The Chairman or in his absence the member appointed to act on his behalf shall summon a special meeting within 5 days of receipt of the notice referred to under subsection (3).
- (5) The quorum at any meeting of the Board shall be 6.
- (6) Any question which fails to be determined by the Board at any of its meetings shall be decided by a majority of the votes of the members present and voting.
- (7) The Chairman or other member presiding shall have a casting vote where there is an equality of votes.
- (8) Any proposal circulated among all members and agreed to in writing by a two-thirds majority of members shall be of the same force or effect as a decision made at a duly constituted meeting of the Board and shall be incorporated in the minutes of the next succeeding meetings of the Board.
- Provided that if a member requires that such proposal be placed before a meeting of the Board, this subsection shall not apply to such proposal.
- (9) The Board may co-opt any person to attend and participate in its deliberations on any matter but such person shall not be entitled to vote on any issue for decision by the Board.
- (10) The Board shall cause minutes of all its meetings to be taken and signed by the Chairman and Secretary to the Board and kept in a proper form.
- (11) Subject to this Act the Board shall regulate its own proceedings.

- (2) The annual report referred to under subsection (1) shall include the accounts and annual financial statements prepared under subsection (1) of section 36 and the report of the audit referred to under subsection (5) of section 36.

(3) The Minister shall lay copies of the annual report before Parliament within 2 months after he has received the report.

PART VI—MISCELLANEOUS PROVISIONS

38. (1) Every person who accepts a letter of appointment Declaration from the Authority shall submit to the head of the internal affairs division a declaration of assets in the form specified by the Authority.
- (2) The declaration of assets shall be in relation to the person concerned, his spouse, minor children and subject to subsection (3) his grandchildren and children who are adults.
- (3) The declaration of assets in relation to the grandchildren and children who are adults as referred to under subsection (2) shall specify any property sold, transferred or donated to each of them, income or benefits from any account, partnership or trust in such a manner as the Commissioner-General may determine.
- (4) A declaration of assets shall be submitted either electronically or in hard copies.
- (5) The officer or employee shall keep a copy of his declaration of assets for a period of 6 years from the date the declaration was submitted.
- (6) Where the head of the internal affairs division has reason to believe that an officer or employee of the Authority has—
- (a) made a false declaration;

