

ACT

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THE NATIONAL REVENUE AUTHORITY ACT, 2022

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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 2008
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 185
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.

Powers and
duties of the
Board

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

- (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 ActNo 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 (f) 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. Tenure of Members of the Board

(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 dishonestly;

(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. Meetings 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 from the Authority shall submit to the head of the internal affairs division a declaration of assets in the form specified by the Authority. Declaration of assets.

(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;

(2) The accounts of the Authority kept under subsection (1) shall be audited by the Auditor General or any auditor appointed by him .

(3) For the purposes of subsection (2) the Auditor-General or the auditor appointed by him shall be entitled to have access to all books of account, vouchers and other financial records of the Authority and to require any information and explanation as he may think fit.

(4) The Authority shall provide the Auditor-General or the auditor appointed by him with all necessary and appropriate facilities for the examination of the accounts and records of the Authority.

(5) The Auditor -General or the auditor appointed by him shall submit to the Authority a report on the audited accounts and the financial statement referred to in subsection (1) and shall in his report draw attention to -

- (a) irregularities in the accounts;
- (b) matters that are likely to adversely affect the operations of the Authority; and
- (c) other matter which in his opinion ought to be brought to the notice of the Authority.

Financial
year of
Authority.

36. The financial year of the Authority shall be the same as the financial year of the Government.

Annual
Report.

37. (1) The Authority shall, within 3 months after the end of the financial year submit to the Minister a report on the performance of its functions including policies and programme development during that year of reporting.

9. (1) A member of the Board who has any interest whether direct or indirect in any matter being considered by the Board shall disclose the nature of his interest to the Board and such disclosure shall be recorded in the minutes of the Board and such member shall not take part in any deliberation or decision of the Board relating to that matter. Disclosure of Interest.

(2) A member of the Board who contravenes this section shall be guilty of misconduct and shall be liable to be removed from the Board.

10. (1) No action or other proceeding shall lie or be instituted against any member of the Board or member of a Committee of the Board for or in respect of any act or thing done or omitted to be done in good faith in the exercise or purported exercise of his functions under this Act. Immunity of Members of Board.

(2) No member of the Board shall be personally liable for any debt or obligation of the Authority emanating from transactions expressly done in good faith in the exercise of his functions under this Act.

11. (1) Members of the Board referred to under paragraphs (b), (c) (d) and (e) of subsection (2) of section 5 shall receive Board sitting fees and any other allowances as the Board may determine subject to the approval of the Minister. Remuneration and allowance of members of Board.

(2) Members of the Board referred to under paragraphs (a) and (f) of subsection (2) of section (5) shall receive -

(a) board sitting fees;

(b) monthly allowance

as the Board may determine subject to the approval of the Minister.

Committees
of Board.

12. (1) The Board may for the discharge of its functions appoint one or more committees to perform such functions as the Board may determine.

(2) A committee shall consist of members of the Board or non-members or both as the Board may determine.

(3) Notwithstanding the generality of subsection (1) the Board shall appoint an audit committee consisting of such members of the Board excluding the Commissioner-General and performing such functions as the Board may determine.

(4) A committee shall submit a report of its proceedings to the Board at such time as the Board may determine.

(5) Non-members of the Board appointed to committees under subsection (3) shall be entitled to be paid sitting fees as the Board may determine and shall be reimbursed for expenses incurred in connection with the discharge of their functions.

Secretary of
the Board.

13. (1) There shall be a Secretary to the Board who shall be appointed by the Board subject to such terms and conditions as the Board may determine.

(2) The Secretary shall be responsible for -

- (a) the day-to-day affairs of the Board under the general supervision of the Commissioner-General;
- (b) arranging the business of the Board including meetings and recording of minutes;
- (c) performing any other duties as the Board may determine.

(2) The annual budget of the Authority shall primarily be prepared based on the strategic and annual work plan of the Departments of the Authority.

(3) Expenditure shall not be made out of the funds of the Authority unless the expenditure is part of the expenditure approved by the Board under subsection (1)-

33. (1) For the purpose of performing its functions and meeting its obligations under this Act, the Authority may with the approval of the Minister borrow money or raise capital in any currency and from any source. Borrowing Powers of The Authority.

(2) The Authority may charge its assets, undertaking and income with the repayment of any money borrowed together with interest and may issue bonds or other securities in order to secure repayment of any money so borrowed.

34. The Ministry may guarantee in any manner and upon any terms as it may deem fit, the payment of interest and principal or either of them on any loan proposed to be raised by the Authority. Government to Guarantee Loans of the Authority.

35. (1) The Authority shall keep proper books of account and other records in relation to the activities, property and finances of the Authority in a form approved by the Auditor-General and shall prepare in respect of each financial year of the Authority a financial statement which shall include- Books of account.

- (a) balance sheet accounts;
- (b) income and expenditure accounts;
- (c) source and application of funds; and
- (d) financial estimates, particularly of the amount of revenue to be collected in the ensuing year.

- (e) repayment of the principal sums borrowed and sums required to be transferred to a sinking fund or otherwise set aside for the purpose of making provision for the redemption of stock or other securities or the repayment of other borrowed moneys;
- (f) interest on any loan raised by the Authority;
- (g) such sums as may be payable by the Authority to any person or authority under this Act or any other law;
- (h) rates, taxes and other levies payable by the Authority under any law; and
- (i) any other expenditure incurred by the Authority in the performance of its functions.

Investment of funds.

30. Any funds of the Authority not immediately required for meeting any obligation or the discharge of any function of the Authority may with the approval of the Board be invested to the best advantage of the Authority.

Revenue to be paid into Consolidated Fund.

31. (1) Subject to subsection (2) all revenues collected by or due and payable to the Authority under this Act shall be paid into the Consolidated Revenue Fund within 24 hours.

(2) The Authority may delegate the responsibility of collecting revenues to commercial banks duly registered under the Banking Act 2019.

Estimates of income and expenditure of Authority.

32. (1) The Commissioner-General shall not later than one month before the end of each financial year prepare and submit to the Board for its approval, estimates of the income and expenditure of the Authority for the next financial year and may at any time before the end of each financial year, prepare and submit to the Board for approval any estimates supplementary to the estimates for the financial year.

14. Subject to this Act, the Board may make standing orders regulating the following- Standing Orders.

- (a) holding of meetings, the notices to be given for meetings and the conduct of proceedings at the meetings;
- (b) keeping of minutes of meetings and the custody production and inspection of the minutes;
- (c) custody and the use of the common seal;
- (d) the manner in which cheques shall be issued on behalf of the Authority;
- (e) any other matter pertaining to the internal operations or management of the Authority.

PART III-FUNCTIONS OF THE AUTHORITY

15. (1) The object for which the Authority is established is to administer and enforce revenue laws promulgated for the assessment and enforcement of collection of revenues on behalf of the Government. Functions of the Authority

(2) Notwithstanding the generality of subsection (1) it shall be the function of the Authority to perform the following functions-

- (a) administer and enforce the laws set out in the Schedule relating to revenue;
- (b) recommend to Government amendments to the laws specified in the Schedule relating to revenue;

- (c) formulate and implement plans for developing an effective fair and efficient revenue collection system;
- (d) take such measures as may be necessary to improve the standards of attendance to the needs of taxpayers with a view to maximising the efficiency of revenue collection;
- (e) advise the Government on matters of policy relating to revenue whether or not arising from any law set out in the Schedule;
- (f) initiate, develop and sustain programmes for public education on the need for the payment of taxes and the consequences of non-payment and evasion of taxes;
- (g) institute measures to counteract tax fraud and other forms of fiscal evasion;
- (h) administer discipline and control over all members of staff;
- (i) do such other things as are conducive to the attainment of the object stated under subsection (1).

Power to delegate.

16. The Commissioner-General may delegate to any of its employees of the Authority or to any group of persons to carry out specific functions as the Board may determine.

- (e) the proceeds of any investment made by the Authority;
- (f) any other moneys to which the Authority may otherwise become entitled.

(2) For the purpose of paragraphs (a) and (b) of Subsection (1), revenue collection by the Authority means actual cash revenues mobilised or collected by the Authority, which shall exclude non-cash revenues of the Government withheld by the Accountant General, grants and donations, investment income of Government and other monies not mobilised or collected by the Authority.

(3) The funds of the Authority specified under paragraph (a) of sub-section (1) shall be paid into the account of the Authority held at a deposit-taking financial institution duly licensed by the Bank of Sierra Leone.

(4) The Bank of Sierra Leone shall debit the Consolidated Revenue Fund and credit the Authority's designated account with the amount due for the previous week's actual cash collection recorded by the Bank of Sierra Leone every first working day of the week.

(5) In addition to funds specified under subsection (1) the Minister may create an expenditure line in his annual budget for financing projects of the Authority.

29. The funds of the Authority shall be applied in meeting the following expenses- Application of funds.

- (a) the remuneration, fees and allowances of the members of the Board;
- (b) salaries, allowances and other benefits of the Commissioner-General;
- (c) salaries, remuneration, fees, allowances and subject to the National Social Security and Insurance Trust Act 2001 the pensions, gratuities and other retirement benefits of the employees of the Authority;
- (d) administrative expenses of the Authority other than the expenditure referred to under paragraph (c);

Protection of Officers. **25.** No officer, employee of the Authority or any person acting on the direction of an officer or employee of the Authority shall be liable in respect of any matter or thing done by him in good faith under this Act.

Departments. **26.** (1) The Authority shall establish departments as it thinks necessary for the performance of its functions.

(2) Each department shall be headed by a Commissioner or director.

Units, Divisions etc. **27.** The Authority shall establish units and divisions as it thinks necessary for the performance of its functions.

PART V—FINANCIAL PROVISIONS

Funds of Authority. **28.** (1) The funds of the Authority shall consist of the following-

- (a) Three percent of actual revenue collected by the Authority.
- (b) a percentage to be specified from time to time by the Minister with the approval of Parliament of actual revenue collected each year in excess of the agreed revenue targets specified under subsection (3) of section (4) for that year.
- (c) loans raised by the Authority with the approval of the Minister;
- (d) grants made to the Authority by any person or authority;

17. (1) The Commissioner-General shall have the power to assign an officer of the Authority to any Government Ministry, Department or Agency to carry out functions exclusive to domestic revenue collection. Power to assign staff.

(2) Notwithstanding any enactment to the contrary the Commissioner-General or employee referred to under subsection (1) shall-

- (a) have free access at all reasonable times to all files, documents and other records relating to the assessment and collection of revenue;
- (b) be entitled to require and receive from the staff of the Ministry, Department or Agency concerned any information or report deemed necessary for the proper performance of functions under this Act.

18. Subject to the Provision of this Act, the Authority shall not be subject to the direction or control of any person or Authority. Independence Of Authority.

PART IV—EMPLOYEES OF THE AUTHORITY

19. (1) The Authority shall have a Commissioner-General who shall be appointed by the President subject to the approval of Parliament. Commissioner-General.

(2) A person shall not be appointed as a Commissioner-General unless that person has-

- (a) formal qualification in any profession or discipline relevant to the operation of the Authority; and
- (b) proven ability in public administration and financial management.

(3) The Commissioner-General shall be appointed on such terms and conditions as may be specified in his appointment letter.

(4) The Commissioner-General shall be the Chief Executive Officer of the Authority and shall be responsible for the-

- (a) implementation of revenue policies and regulations of the Ministry and decisions of the Board;
- (b) control and management of the day-to-day business of the Authority;
- (c) administration, organisation and control of the other officers and staff of the Authority; and
- (d) management of the funds, property and business of the Authority.

Deputy
Commissioner-
Generals.

20. (1) The Authority shall have 2 Deputy Commissioner-Generals who shall be appointed by the Board subject to such terms and conditions as may be specified in their letters of appointment.

(2) The qualification required for a Commissioner-General as stated under subsection (2) of section 19 shall apply to the Deputy Commissioner-Generals.

(3) The Deputy Commissioner-Generals shall be the Principal Assistants of the Commissioner-General.

(4) The Commissioner-General shall from time to time assign one of the Deputy Commissioners-General to assist in the general administration and supervision of the day-to-day affairs of the Authority.

(5) The Commissioner-General shall appoint any one of the Deputy Commissioner-Generals to act in his absence.

21. Subject to the approval of the Board the Commissioner-General shall appoint qualified persons to the following offices on such terms and conditions as may be stated in the appointment letter-

Commissioners
and Directors

- (a) Commissioner;
- (b) Deputy Commissioner;
- (c) Assistant Commissioner;
- (d) Director;
- (e) Deputy Director;
- (f) Assistant Director; and
- (g) Internal Auditor.

22. The Commissioner-General shall appoint other staff below the grade of officers referred to under section 21.

Othe Staff.

23. (1) Public officers may at the instance of the Authority be seconded or otherwise render assistance to the Authority.

Secondment
of public
officers.

(2) The Authority may request the withdrawal of the seconded officer who is unable to carry out assigned functions in the manner satisfactory to the Authority.

24. Officials of the Authority may be seconded or otherwise render assistance to international revenue authorities or Government Ministries Departments and Agencies for the purposes of capacity building, experience and developing a specialised task force.

Secondment
of Staff of
the
Authority.