



OAU DRIVE, TOWER HILL, FREETOWN

PARLIAMENTARY DEBATES

[HANSARD]

OFFICIAL HANSARD REPORT

FIFTH SESSION - FIRST MEETING

WEDNESDAY, 11TH OCTOBER, 2017

SESSION – 2016/2017



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PARLIAMEN TARY DEBATES

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OFFICIAL HANSARD REPORT

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First Meeting of the Fifth Session of the Fourth Parliament
of the Second Republic of Sierra Leone.

Proceedings of the Sitting of the House
Held on Wednesday, 11th October, 2017.

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COMMITTEE STAGE AND THIRD READING

THE MINISTER OF FINANCE AND ECONOMIC DEVELOPMENT



THE CHAMBER OF PARLIAMENT OF THE REPUBLIC OF SIERRA LEONE

Official Hansard Report of the Proceedings of the House

**FIFTH SESSION – FIRST MEETING
OF THE FOURTH PARLIAMENT
OF THE SECOND REPUBLIC**

Wednesday, 11th October, 2017.

I. PRAYERS

[The Table Clerk, Mr Anthony C. Kamara, Read the Prayers].

[The House met at 10:37 a.m. in Parliament Building, Tower Hill, Freetown].

[The Speaker, Hon. Sheku Badara Basiru Dumbuya, in the Chair].

The House was called to Order

Suspension of S. O. 5[2]

II. CORRECTION OF VOTES AND PROCEEDINGS FOR THE PARLIAMENTARY SITTING HELD ON TUESDAY, 10TH OCTOBER, 2017

COMMUNICATION FROM THE CHAIR

THE SPEAKER: Honourable Members, we go through the record of Votes and Proceedings for the parliamentary sitting, held on Tuesday, 10th October, 2017. Page 1? Page 2? Page 3? Page 4? Page 5? Page 6 and Page 7? There being no corrections or amendments, could somebody move for the adoption of the record of Votes and Proceedings for parliamentary sitting held on Tuesday, 10th October, 2017 as presented?

HON. ALIMAMY G. KARGBO: I so move, Mr Speaker.

THE SPEAKER: Any seconder?

HON KUSAN SESAY: I so second, Mr Speaker.

[Question Proposed, Put and Agreed To]

[Record of Votes and Proceedings for the parliamentary sitting held on Tuesday, 10th October, 2017 has been adopted as presented]

III. BILL

THE REVENUE ADMINISTRATION ACT, 2017

COMMITTEE STAGE AND THIRD READING

THE HOUSE RESOLVED INTO COMMITTEE OF THE WHOLE HOUSE

THE MINISTER OF FINANCE AND ECONOMIC DEVELOPMENT

Parts 1, 2 and 3, Clauses 1 To 20 Proposed

MR MOMOH VANDI [Deputy Minister of Finance and Economic Development]:

Mr Chairman, Honourable Members, I move that parts 1, 2 and 3, Clauses 1 to 20 stand part of the Bill.

[Question Proposed]

THE CHAIRMAN: Honourable Members, Page 1?

HON. DANIEL B. KOROMA: Mr Chairman, before we go to Page 1, let us look at the name of the Bill. I am suggesting that the name of the Bill is boldly inscribed on the front page.

THE CHAIRMAN: Noted. Page 1?

HON. FODAY RADO YOKIE: Mr Chairman, normally when you have controversial Bills, it is easily noticed, but when you have tremendous support coming from the opposition, it is telling you that it is non-controversial. We want to streamline revenue generation and expenditure. This is a very good Bill and I want to believe that if there are controversies, we should look at the Bill in entirety so that we amend those areas. To me, I have gone through the Bill, it is a good Bill and it is very timely. So, it is good for all of us [*Applause*].

THE CHAIRMAN: Honourable Foday Rado Yokie, I hope there is nothing suspicious.

HON. FODAY RADO YOKIE: Mr Speaker, you were not here yesterday when I was supporting this Bill. I am making room for my future office.

THE CHAIRMAN: Honourable Members, in as much as we all agree that there is nothing controversial, but we have to do what is normally the case. Page 1? Page 2? Page 3? Page 4? Page 5? Page 6? Page 7? Page 8? Page 9? Page 10? Page 11? Page 12?

HON. DANIEL B. KOROMA: Page 12, Clause 8, Sub-clause 1 of part 2. I will read the entire sentence, before I call your attention to the problem.

THE SPEAKER: Are you referring to Page 12?

HON. DANIEL B. KOROMA: Page 12, Clause 8[1]. 'To achieve consistency in the administration of revenue laws and to provide guidance to persons affected by them, including the tax officers, the Commissioner-General may issue a practice note in writing. There is a grammatical problem and to make it tidier, I believe we can remove that repetition and replace it with interpretation, instead of the same Commissioner General.

THE CHAIRMAN: No, when it comes to laws, the repetition of Commissioner General does no change the sentence. It stays as it is. Page 12? Page 13? Page 14? Page 15? Page 16? Page 17? Page 18?

HON. DANIEL B. KOROMA: Mr Chairman, Page 18, Clause 14.

THE CHAIRMAN: Clause 14?

HON DANIEL KOROMA: Yes, Mr Chairman, the first word on the second line. I do not think the word private is applicable here. I read, 'for reasonable cause, the Commissioner General may.... What is in the sentence is private and revoke.

THE CHAIRMAN: No, there should be no private. Private in that sense is nonsensical. Private in the sense in which it has been used is wrong. So, I think something must have been missing.

HON. DANIEL B. KOROMA: Something must be missing and that could be addressed by the Minister or the draftsman.

THE CHAIRMAN: Mr Minister, any idea? Could you call your people and tell them that something is missing.

HON. HASSAN B. SHERIFF: Mr Chairman, we may have to revisit this particular section of the Bill. If you go to Clause 14[1] [a] that sentence attempts to tell us what the author of this Bill was trying to say by using the word private. So, that is why I am suggesting that we revisit this Clause of the Bill.

THE CHAIRMAN: Honourable Hassan B Sheriff, I take your point and it has been buttressed by the lady from Law Officers Department. She is saying that we go back to the rubric; i.e., revocation of class rulings. So, it should be '**revocation of private and class rulings.**' Therefore, private should not be where it is but it should be part of the rubric on the side note. The side note technically is what we call the rubric.

HON. FODAY RADO YOKIE: Mr Chairman, I think the rubric should read, 'revocation of private ruling and not private class ruling. Class in this sense is talking about the category. So, in this case, it is talking about revocation of private rulings. For instance

when a private enterprise is being served, the Commissioner-General either wholesomely or in part revoke those... - *[Interjection]*.

THE CHAIRMAN: Hold on Honourable Foday Rado Yokie. Why do you think class should be deleted? Do you think 'class' has no sense there? Honourable Foday Rado Yokie, look at [a] and [b], Clause 14, Sub-section 1. There is private in [a] and there is class in [b]. So, the rubric must read, 'revocation of private and class rulings. That is what it should be ;revocation of private and class rulings.' Page 18.

HON. DANIEL B. KOROMA: I think we have to read the amended version in the said section, to see if it is related. It says, for reasonable cause, the Commissioner General may... The question is what should follow may? Is it revoke a ruling or not?

THE CHAIRMAN: 'May revoke a ruling, and a ruling must be correct because reference has been made in the rubric to private and class. So, that is why you have to have an 'a' there. There must be the indefinite article. 'May revoke 'a' ruling in whole or part by written notice.' I think that makes a lot of sense. Page 19? Page 20? Page 21? Page 22? Page 23?

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 1, 2, and 3, clauses 1 to 20 stand part of the Bill as amended.

[Question Proposed, Put and Agreed To]

[Parts 1, 2 and 3, Clauses 1 to 20 stand part of the Bill as amended]

Parts 4, 5 and 6 Clauses 41 to 47 Proposed

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 4, 5 and 6, Clauses 21 to 47 stand part of the Bill.

[Question Proposed]

THE CHAIRMAN: Page 23, 24

HON. DANIEL B. KOROMA: Mr Chairman, Page 24, Clause 22, Sub-clause 4. I am only suggesting here. Mr Minister, I do not know what you actually meant by "**a person may have only one tax payer's identification number at any time and**

it shall be used for the purpose of all revenue laws.” My problem is the word ‘may’. I do not know but I think it should be made more mandatory for every business entity to have a tax payer’s identification number. It should not be optional, but it should be made more mandatory. Therefore, it should be changed to **shall.’**

THE CHAIRMAN: Mr Minister, please have a look at it. Honourable Foday Rado Yokie, what you are saying depends on the context. When you are writing English, there are times even the word ‘may,’ in some cases, does not mean that it does not have the force of law. We are replacing it with **‘shall.’** Page 22? Page 23? Page 24? Page 25? Page 26?

HON. DANIEL B. KOROMA: Mr Chairman, Page 26, Sub-clause 2. I think there is a repetition of the word identification.

THE CHAIRMAN: Please delete wherever those two words appear. Page 27? Page 28?

HON. DANIEL B. KOROMA: Page 27, Mr Chairman. I am concerned about the phraseology.

THE CHAIRMAN: Where exactly on Page 27?

HON. DANIEL B. KOROMA: Page 27, Sub-clause 3.

THE CHAIRMAN: Please read it.

HON. DANIEL B. KOROMA: It says, **“The Commissioner General may refuse an application made under Sub-section 1 if at the date the Commissioner General considers the application discovers that...”** The suggestion I want to make is to insert the words ‘...applicant has not complied with all obligations to file returns.’ Let me read the amendment in full with your leave, Mr Speaker. **“The Commissioner General may refuse an application made under Sub-section 1 if at the date the Commissioner General considers the application discovers that the applicant has not complied with all the obligations to file returns.”**

THE CHARMAN: Mr Minister, I do not think that is wrong.

HON. FREDERICK S. SOURE: With reference to what the Honourable from Koinadugu said, to add 'discovers that' if we do that it will make the sentence wrong. This is because there is an 'if,' followed by a 'comma' and the comma gives some reasons. So, the sentence should read '**if the applicant,**' instead of adding '**discovers that.**' To me, 'if discovers that the applicant...' sounds incorrect. There is an 'if' before the date; therefore I will recommend that it stays as it is.

THE CHAIRMAN: I think it should stay as it is.

HON. FODAY ROADO YOKIE: Mr Speaker, I have problem with Clause 27. Clause 27[1] states that every tax payer has the right to be represented in the tax payers dealing with the Commissioner General and every entity shall be represented. But when you go to Clause 27[3], it says that 'the Commissioner General is not obliged to communicate with a tax payers through the tax payers representative unless the Commissioner General has received the duty executed form, appointing the representative.' To me, Clause 27[3] seems to be contradicting Clause 27[1]. This one is saying that except you write before you deal with it. So, I just want us to harmonise Clauses 27[1] and 27[3].

THE CHAIRMAN: I do not see anything odd with that anyway. It is okay. Page 28? Page 29? Page 30? Page 31?

HON. DANIEL B. KOROMA: Mr Chairman, Page 29, Part 5 on the side note. I want the Minister to make clarifications. The side note talks about officials and I want the Minister to tell us if he meant official language? This is because the word 'official' is not enough in that sense. I am constrained to know exactly what he meant. If you read the sentence, it talks about official language to be used, but I am not too comfortable with that expression.

THE CHAIRMAN: What do you think should be added there, Honourable Member? I think it should be official language.

HON. DANIEL B. KOROMA: In fact, the sentence talks about English to be the official language. So, that is why I am saying that under the side note, the reference should be the official language.

THE CHAIRMAN: The Honourable Daniel B. Koroma, what is not clear to me is that English is the official language of the revenue Law. So, the use of language makes it nonsensical. Therefore, I think the rubric should be official language and that should now read 31[1], English is the official language of the Revenue Laws and the Commissioner General may refuse to recognise any communication or document that is not in the official language. Page 29? Page 30? Page 31? Page 32? Page 33? Page 34?

HON. DANIEL B. KOROMA: Mr Chairman, Page 34. There are two issues on Page 34. On the side note, I am not too clear with the word '**maintaining.**' Is the Minister talking about maintaining documents? If that is what he meant, the word '**maintaining**' is not enough to make sense. In Clause 37[1], the word '**document**' is repeated.

THE CHAIRMAN: I think '**maintaining documents**' is more appropriate. It reads, 'for the purposes of this Act, every person shall maintain documents, whether in Paper or in electronic form.'

HON. DANIEL B. KOROMA: Instead saying '**maintaining,**' it should be '**maintaining of documents.**'

THE CHAIRMAN: The word document is repeated and we should delete one of the repeated words. So, the rubric should be maintaining document. Page 35? Page 36? Page 37? Page 38? Page 39? Page 40?

HON. DANIEL B. KOROMA: Mr Chairman, Page 40, Sub-clause 3 of Clause 42. The last line says, '**including any obtain.**' This is not too clear, Mr Chairman.

THE CHAIRMAN: I think something is being left out.

HON. AJIBOLA MANLEY-SPAIN: Mr Chairman, '**any obtain**' refers to the Commission which has come up before. With the leave of Mr Chairman, the sentence

reads, the Commissioner General shall make an assessment of the tax liability of the person as required by the revenue law, including by way of adjusted assessment and for this purpose, any information by the Commissioner General, including any obtained,' as referred to in Sub-section 1 or 2. I think the addition of '**information**' after '**any**' will make it clearer. Therefore, I would suggest that we add 'any information'

THE CHAIRMAN: Let have '**any information**' added to that Clause. Page 41? Page 42?

HON. DANIEL B. KOROMA: Mr Chairman, Page 42, Paragraph '**e,**' the second word in the first line.

THE CHAIRMAN: Page 42? Page 43? Page 44? Page 45?

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 4, 5 and 6, Clauses 12 to 57, stand part of the Bill as amended.

Question Proposed, Put and Agreed to

[Part 4, 5 and 6, Clauses 12 to 57 form part of the Bill as amended]

Part 7, 8 and 9 Clauses 48 to 63 Proposed

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move parts 7, 8 and 9, Clauses 48 to 63 stand part of the bill.

Question Proposed

THE CHAIRMAN: Page 49? Page 50? Page 51? Page 52? Page 53? Page 54?

HON. DANIEL B. KOROMA: Mr Chairman, Honourable Members, Sub-clause 2 of Clause 57 reads, "**The Chairman and other Members of the tribunal shall be appointed by the President on the recommendation of the Minister for a term of 5 years and thereafter, shall be eligible for the appointment for one additional term only.**" I want to know if every appointment recommended by the Minister needs the approval of Parliament or not.

THE CHAIRMAN: What does Honourable Foday Rado Yokie has to offer here?

HON. FODAY RADO YOKIE: Mr Chairman, Honourable Members, what is written here is the right procedure. What they do normally is to think about somebody who is competent in this area and recommend to Mr President for nomination. The President then sends the name of the person as a nominee to Parliament for approval. That is what this is saying.

HON. DANIEL B. KOROMA: It does not include ratification or approval by Parliament. In other words, Parliament has been omitted.

THE CHAIRMAN: The ratification of the appointment has to be done by Parliament. That is conventionally the case. Mr Minister, do you agree? This is what usually happens. The Minister is saying that, that is what normally happens and his technocrat is saying it implies. Lawyers do not like to deal with implications, they deal with certainty. I do not think there will be anything wrong to have it stated there explicitly. It must be stated explicitly. Honourable Daniel B. Koroma, how would you want to phrase it?

HON. DANIEL B. KOROMA: Mr Chairman, Honourable Members, it should be 'the Chairman and other Members of the Tribunal shall be appointed by the President on the recommendation of the Minister, subject to the approval of Parliament for a term of five years and thereafter, shall be eligible for reappointment for 1 additional term only.'

HON. FODAY RADO YOKIE: I will rephrase it to read 'the Chairman and other Members of the Tribunal shall be appointed, subject to the approval of Parliament for a term of five years and thereafter, shall be eligible for reappointment for 1 additional term only.'

THE CHAIRMAN: No, Honourable Member. The President should make the appointment on the recommendation of the Minister. We will take his version. It is ok. Page 55? Page 56?

HON. DANIEL B. KOROMA: Mr Chairman, Page 56, Clause 58[2] [a]. I am not comfortable with the word 'May.' It talks about appeals and it is limiting appeals to a particular aspect. It says, "**All appeals under Sub-clause 1 may only be paid on a**

point of law.” The word ‘**may**’ should be replaced with ‘**shall,**’ otherwise it will give them the open hands.

THE CHAIRMAN: An appeal under Sub-section 1 may only be made on a point of law.

HON. DANIEL B. KOROMA: My problem is the word ‘**May.**’ The point here is that it is limiting it to a particular subject matter that is only on a point of law. But if you use the word ‘**may,**’ you will be defeating yourself because that gives the appellant the leeway to appeal on the contrary on the point of fact, instead of point of law. That is what we are trying to achieve, otherwise it will be defeated and appellant is not bound to appeal only on point of law.

THE CHAIRMAN: Honourable Ajibola Manly-Spain, what do you think? I do not think it matters. We leave it as it is. Page 56? Page 57? Page 58? Page 59? Page 60?

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 7, 8 and 9, Clauses 48 to 63 stand part of the Bill as amended.

[Question Proposed, Put and Agreed to]

[Parts 7, 8 and 9, Clauses 48 to 63, form part of the Bill as amended]

Part 10, 11 and 12 Clauses 64 to 92 Proposed

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 10, 11 and 12, Clauses 64 to 92 stand part of the Bill.

Question Proposed

THE CHAIRMAN: Page 60? Page 61? Page 62? Page 63?

HON. DANIEL B. KOROMA: Page 63, Sub-clause 3, the last sentence at the bottom says, “**The Commissioner-General may take possession of tangible assets referred to in...**” I want us to remove the word ‘**in.**’

THE CHAIRMAN: Yes, we have to remove the word ‘in.’ Page 64?

HON. DANIEL B. KOROMA: Mr Chairman, Page 64. This is a concern I want to raise. If you compare Sub-clause 4[a] and [c], Paragraph ‘a’ it is talking about the powers of the Commissioner General to sell properties. For paragraph [a], it should be ‘in the case

of an interest in land or buildings 30 days after taking possession' and then you compare it to 'c.' I think land and building are serious issues and to be fair enough, a little bit of time should be given. Properties like land and buildings are incomparable to other tangible assets like chairs?

THE CHAIRMAN: What are you suggesting, Honourable Member?

HON. DANIEL B. KOROMA: I am suggesting 3 months because it is a very serious thing for a building to be sold on auction. There should be evidence beyond all reasonable doubt that they cannot do otherwise.

HON. AJIBOLA MANLY-SPAIN: Thank you, Mr Chairman. I want to endorse what the Deputy Chairman of the Legislative Committee has said because the general law is 30 days, if your property is ceased, they usually give 90 days notice, so that it will be friendly to the tax payer. That will give him an opportunity to recover his property. Therefore, I think it should be consistent with the general law. I want to appeal to the Minister, so that the tax payer will have enough time to recover his property. Some people are good and they usually pay their taxes for 15 years period. To me, a period of 30 days is not fair at all. I will suggest 90 days to be at par with the normal law. Thank you.

THE CHAIRMAN: Page 65? Page 66? Page 67? Page 68? Page 69? Page 70? Page 71? Page 72? Page 73? Page 74? Page 75?

HON. DANIEL B. KOROMA: I do not think this is wrong, but I am not comfortable with Clause 77, Sub-clauses 3, Paragraph 'b.' It reads, 'in any other case, six monthly...' I am not comfortable with that phrase. I am not saying it is wrong. I am not an expert but I am not comfortable with that phrase.

THE CHAIRMAN: Now, it says, 'a person is limited to making applications with the following frequency [a] in the case of a taxable person certified under Sub-section 4, monthly in the other cases, 6 monthly. I do not see anything wrong with that Clause.

THE CHAIRMAN: Page 75? Page 76?

HON. DANIEL B. KOROMA: Mr Chairman, Page 76, on the side note. We should delete one of the 'ons.'

THE CHAIRMAN: Page 77? Page 78? Page 79? Page 80? Page 81? Page 82? Page 83? Page 84? Page 85? Page 86? Page 87? Page 88? Page 89? Page 90? Page 91 Page 92?

HON. DANIEL B. KOROMA: Mr Chairman, Page 92. I think we have to start again with the same page to the next page.

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 10, 11, 12, Clauses 67 to 92 stand part of the Bill as amended.

[Question Proposed, Put and Agreed to]

[Parts 10, 11, 12, Clauses 67 to 92 stand part of the Bill as amended]

Parts 13, 14 and 15, Clauses 93 to 116 and the schedules proposed.

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 13, 14 and 15, Clause 93 to 116 and the schedules stand part of the Bill.

[Question Proposed]

THE CHAIRMAN: Page 92?

HON. DANIEL B. KOROMA: Mr Chairman, Page 92, Clause 93, Sub-clause 1[a]. Mr Minister, I do not know what you actually mean under Sub-clause [a] which says, 'where the failure result or if undetected may have resulted in an under payment of tax in an amount exceeding 50 currency notes.' I think it should be '**preceded**' and not '**exceeding**.' If the word exceeding remains as it is, it can be one million currency. Therefore, I think your intention was to say not exceeding 50 currency points. If that is what you meant, then the word '**not**' is omitted. It should be not exceeding 50 currency points or a fine of not less than 10 and not more than 50 currency points. The word exceeding should be preceded with the word not exceeding.

THE CHAIRMAN: If '**not**' is inserted, it makes sense because it carries the sense of the entire paragraph. So, we have to insert it. Page 93?

HON. DANIEL B. KOROMA: Mr Chairman, Page 93, Clauses 95, the penultimate line says, 'a tax payer who fails to display or affix a compliance certificate within 7 days of its issue under Sub-section 3 of Sub-section 52 commits an offence and liable on conviction.' The spelling of the word conviction is not correct.

THE CHAIRMAN: Please have it correctly spelt. Page 93? Page 94? Page 95? Page 96? Page 97? Page 98? Page 99? Page 100? Page 101? Page 102? Page 103? Page 104? Page 105? Page 106? Page 107? Page 108? Page 109 and all pages dealing with the schedules?

MR MOMOH VANDI: Mr Chairman, Honourable Members, I move that parts 13, 14 and 15, Clauses 93 to 116 and the schedule stand part of the Bill as amended.

[Question Proposed, Put and Agreed to]

[Parts 13, 14 and 15, Clauses 93 to 116 and the schedules form part of the Bill as amended].

[THE HOUSE RESUMES]

MR MOMOH VANDI: Mr Speaker, Honourable Members, I report that the Bill entitled, the Revenue Administration Act, 2017 having gone through the Committee of the whole House with some amendments, I now move that the Bill be read the third time and passed into law.

[Question Proposed, Put and Agreed to]

[The Bill entitled, 'the Revenue Administration Act, 2017 being an Act to make provision for a common set of rules for the administration of revenue laws to avoid repetition and promote consistency by reconciling and unifying the administration of different revenue laws in the administration and collection of taxes and duties by the National Revenue Authority and for other related matters has been read the third time and passed into law].

ADJOURNMENT

[The House rose at 12:20 p.m. and was adjourned to Thursday, 19th October, 2017 at 10 a.m.]