

**BILL**

*Supplement to the Sierra Leone Gazette Vol. CXLXI, No. 80*  
dated 10th December, 2020

THE NATIONAL REVENUE AUTHORITY ACT 2020

ARRANGEMENT OF SECTIONS

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PART I-PRELIMINARY

Application. 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 the acting Chairman;

"Commissioner-General" means the Commissioner-General appointed under section 20;

"financial year" means a period of 12 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 First Schedule and any other law having revenue implication

PART II-BOARD OF THE NATIONAL REVENUE AUTHORITY AND OTHER RELATED MATTERS

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 semi-autonomous agency of the Government and 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.

(3) The Authority shall be a semi-autonomous body.

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

(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) A 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. Common seal. Role of the Minister.

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

(a) formulating revenue policies and regulation and may consult the Authority during that process;

(b) giving directives on policy matter.

(3) In exercising his functions under subsection (2), the Minister may consult the Authority and the Authority shall comply with the directives of the Minister.

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

Board of  
Directors.

5. (1) The Authority shall be governed by 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 20;
- (e) a representative from the ministry responsible for trade and industry not below the rank of a Director with extensive knowledge and experience in matters relevant to the functions of the Authority;
- (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.

6. (1) Notwithstanding the generality of subsection (1) of section 5, the Board shall be responsible for determining policies relating to administration and human resource issues especially in areas of - Powers and duties of the Board.

- (a) grading, remuneration, recruitment, promotion and training of staff;
- (b) establishing codes of conduct ; and
- (c) any other policy relating to staffing and procurement.

7. (1) The Chairman and 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 another 3 years only. 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 officer by reason of infirmity of mind or body;
- (b) proven misconduct;
- (c) convicted and sentenced for an offence involving fraud or dishonesty;
- (d) the person is bankrupt or insolvent;
- (e) failing to attend 3 consecutive meetings of the Board without reasonable excuse;
- (f) resignation from office by submitting a written notice to the Minister.

Filling of  
Vacancies.

8. (1) Where the Chairman is unable to perform the functions of his office for a continuous period exceeding 3 months, the members of the Board shall elect one of their number to act as Chairman until such time as the Chairman resumes office.

(2) Where the Chairman dies or is removed from office pursuant to subsection (2) of section 7, the members of the Board shall elect one of their number to act as Chairman until such time as another person is appointed as Chairman by the President pursuant to subsection (2) of section 5.

(3) Where a person is appointed as Chairman to fill a vacancy he shall hold office for the remainder of the term of the previous Chairman and shall subject to this Act be eligible for reappointment.

(4) With the exception of the Chairman, where a member of the Board dies or is removed from office pursuant to subsection (2) of section 7 the Chairman shall inform the President or Ministry of the vacancy in order for the President or Ministry to appoint another person to fill such vacancy.

Meetings of  
Board.

9. (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.

(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 a meeting of the Board shall be 6.

(6) A question which fails to be determined by the Board at 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) A 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 a 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.

10. (1) A member of the Board who has an 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.

Immunity  
of Board.

11. (1) An action or other proceeding shall not lie or be instituted against a member of the Board or member of a Committee of the Board for or in respect of an act or thing done or omitted to be done in good faith in the exercise or purported exercise of his functions under this Act.

(2) A member of the Board shall not 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.

Remuneration  
and  
allowance  
of members  
of the  
Board.

12. (1) Members of Board referred to under paragraphs (b), (c) and (d) of subsection (2) of section 5 shall receive Board sitting fees as the Board may determine subject to the approval of the Minister.

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

- (a) board sitting fees; and
- (b) monthly allowance,

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

Committees  
of Board.

13. (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.

14. (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. Secretary to the Board.

(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.

15. 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;
- (d) custody and the use of the common seal;
- (e) the manner in which cheques shall be issued on behalf of the Authority;

- (f) any other matter pertaining to the internal operations or management of the Authority.

PART III- FUNCTIONS OF THE AUTHORITY

Functions of the Authority.

16. (1) The object for which the Authority is established is to administer and enforce all revenue laws promulgated for the assessment and enforcement of collection of all revenues or other moneys raised or received for the purpose of or on behalf of the Government.

(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 First Schedule;
- (b) recommend to Government amendments to the laws specified in the Second Schedule;
- (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 First 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).

17. (1) The Authority shall have, for the performance of its functions under this Act, the power to - Power of Authority.

- (a) keep under review the laws specified in the Second Schedule and identify amendments to those laws in order to improve administration and compliance;
- (b) delegate to any of its employees or person or group of persons to carry out specific functions as the Board may determine.

18. (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.

Independence of Authority. 19. In the exercise of any of its functions under this Act, the Authority shall not be subject to the direction or control of any person or Authority.

PART IV- ADMINISTRATIVE PROVISIONS

Commissioner-General. 20. (1) The Authority shall have a Commissioner-General who shall be appointed by the President subject to the approval of Parliament.

(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 the Authority's policies , the Ministry's regulations and the Board's decisions;
- (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.

21. (1) The Authority shall have 2 Deputy Commissioner-Generals who shall be appointed by the Board. Deputy Commissioner-Generals.

(2) The qualification required for a Commissioner-General as stated under subsection (2) of section 20 shall apply to Deputy Commissioner-Generals.

(3) The Deputy Commissioner-Generals shall be appointed on such terms and conditions as may be stated in their appointment letters.

(4) The Deputy Commissioner-Generals shall be the principal assistants of the Commissioner-General.

(5) The Board shall assign one of the Deputy Commissioner- Generals to assist in the general administration and supervision of the day-to- day affairs of the operational departments and the other Deputy Commissioner-General shall assist in overseeing the departments within the Authority.

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

22. (1)The Board 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) Director ; and
- (d) Deputy Director.

Internal auditor etc. 23. The Board shall appoint-

- (a) qualified persons to the office of internal audit;
- (b) other qualified persons of similar grade as that of the internal auditor on such terms and conditions as may be stated in the appointment letter.

Other staff. 24. The Board shall recruit other staff as may be required for the efficient performance of the functions of the Authority.

Secondment of public officers. 25. (1) Public officers may at the instance of the Authority be seconded or otherwise render assistance to the Authority.

(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.

Secondment of Staff of the Authority. 26. 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.

Protection of officers. 27. An officer, employee of the Agency or any person acting on the Direction of an officer or employee of the Authority shall not be liable in respect of any matter or thing done by him in good faith under this Act.

Departments. 28. (1) The Authority shall establish departments as it thinks necessary for the performance of its functions .

(2) A department referred to under subsection (2) shall be headed by a Commissioner or Director.

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

PART V- FINANCIAL PROVISIONS

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

- (a) 2 percent of actual cash revenue collected by the Authority;
- (b) a percentage to be specified from time to time by the Minister with the approval of Parliament of the revenue actually collected each year in excess of the estimated revenue in the estimates of Sierra Leone 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;
- (e) the proceeds of any investment made by the Authority;
- (f) any other moneys to which the Authority may otherwise become entitled.

(2) 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.

(3) The Authority 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.

(4) 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.

Application of funds.

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

- (a) the remuneration, fees and allowances of the members of the Board;
- (b) 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 ;
- (c) administrative expenses of the Authority other than the expenditure referred to under paragraph (b);
- (d) 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;
- (e) interest on any loan raised by the Authority, such sums as may be payable by the Authority to any person or authority under this Act or any other law;
- (f) rates, taxes and other levies payable by the Authority under any law; and
- (g) any other expenditure incurred by the Authority in the performance of its functions.

32. Funds of the Authority not immediately required for meeting an obligation or the discharge of a function of the Authority may with the approval of the Board, be invested to the best advantage of the Authority. Investment of funds

33. (1) Subject to subsection (1), 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. Revenue to be paid into consolidated fund.

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

34. (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 ensuing 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. Estimates of income and expenditure of Authority.

(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) An expenditure shall be made out of the funds of the Authority unless the expenditure is part of the expenditure approved by the Board under subsection (1).

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

(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.

Ministry to guarantee loans of the Authority. 36. 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.

Books of account. 37. (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-

- (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.

(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.

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

39. (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. Annual report.

(2) The annual report referred to under subsection (1) shall include the accounts and financial statements prepared under section 37.

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

#### PART VI - MISCELLANEOUS

40. (1) A 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 electronically and 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;
- (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. 41. 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. 42. The Minister may by statutory instrument make rules and regulations to give effect to this Act pursuant to the Constitutional and Statutory Instruments Act 1999.

Transitional provisions. 43. 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 and any new appointment shall be made in accordance with this Act;

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

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

44. (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.

**FIRST SCHEDULE**

**Sec 16(2)(a) and (e)**

1. The Payroll Tax Act 1972.
2. The Foreign Travel Tax Act 1975.
3. The Customs Tariff Act 1978.
4. The Income Tax Act 2000.
5. The Customs Act 2011.
6. The Revenue Administration Act 2017.

**SECOND SCHEDULE**

**Sec 17(1), Sec 16(2)(b)**

1. The Christian Marriage Act Cap 95
2. The Mohammedan Marriage Act Cap 96
3. The Civil Marriage Act Cap 97
4. The Agriculture Act Cap 185
5. The Liquor Licensing Act Cap 238
6. The Trade Marks Act 2014
7. The Patent and Industrial Design Act 2012
8. The General Registration Act Cap 255