



OAU DRIVE, TOWER HILL, FREETOWN

PARLIAMENTARY DEBATES

[HANSARD]

OFFICIAL HANSARD REPORT

SECOND SESSION -THIRD MEETING

TUESDAY, 12TH NOVEMBER, 2019

SESSION – 2019/2020



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PARLIAMETARY DEBATES

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Third Meeting of the Second Session of the Fifth Parliament
of the Second Republic of Sierra Leone.

Proceedings of the Sitting of the House
Held Tuesday, 12th November, 2019.

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THE MINISTER OF INFORMATION AND COMMUNICATIONS



THE CHAMBER OF PARLIAMENT OF THE REPUBLIC OF SIERRA LEONE

Official Hansard Report of the Proceedings of the House

**SECOND SESSION – THIRD MEETING
OF THE FIFTH PARLIAMENT
OF THE SECOND REPUBLIC**

Tuesday, 12th November, 2019.

I. PRAYERS

[The Table Clerk, Mrs Bintu Weston, Read the Prayers]

[The House met at 10:15 a.m. in Parliament Building, Tower Hill, Freetown]

[The Speaker, Hon. Dr Chernor Abass Bundu in the Chair]

The House was called to Order

Suspension of S. O. 5[2]

HON. SIDIE M. TUNIS [Leader of Government Business]: Mr Speaker, Honourable Members, I wish to amend the Order Paper to read immediately after Prayers: "Votes and Proceedings for Thursday 7th November, 2019 and Friday 8th November, 2019."

THE SPEAKER: Any Secunder?

HON. ALUSINE KANNEH: I so second, Mr Speaker.

[Question Proposed, Put and Agreed To]

[Motion to amend the Order Paper has been carried]

II. CORRECTION OF VOTES AND PROCEEDINGS FOR THURSDAY 7TH AND FRIDAY 8TH NOVEMBER, 2019.

THE SPEAKER: We shall start with the record of Votes and Proceedings for the 7th November, 2019, skipping pages 1 to 4 and starting from page 5. Are there any corrections, observations or amendments? Page 5? Page 6? Leader of Government Business, you have the Floor.

HON. SIDIE M. TUNIS: Mr Speaker, Honourable Members, I just want to make a correction on page 6. Instead of 'removed', it should be 'remove' and also, 'replace' instead of 'replaced'. Thank you.

THE SPEAKER: Page 7? Can somebody move for the adoption of the Record of Votes and Proceedings for Thursday 7th November, 2019?

HON. ALUSINE KANNEH: I so move Mr Speaker.

THE SPEAKER: Any Secunder?

HON. JOSEPH WILLIAMS-LAMIN: I so second Mr Speaker.

[Question Proposed, Put and Agreed To]

[Record of Votes and Proceedings for Thursday 7th November, 2019 has been adopted as amended]

THE SPEAKER: Honourable Members, Votes and Proceedings for Friday 8th November, 2019. We shall apply the same procedure by skipping pages 1 to 4. Page 5? No correction and no observation? Can somebody move for the adoption of the record of Votes and Proceedings for Friday 8th November, 2019?

HON. SIMEON FEFEGULA: I so move Mr Speaker.

THE SPEAKER: Any Secunder?

HON. NENNEH LEBBIE: I second the Motion.

[Question Proposed, Put and Agreed To]

[Record of Votes and Proceedings for Friday 8th November, 2019 has been adopted]

THE SPEAKER: Before we proceed to the next item, I think the Honourable Daniel Koroma has something to say. Both the Honourable Daniel Koroma and I have something to say about the punctuality of Members of the House. For the present, the House will stand down till 12:30 p.m. today to give Members an opportunity to consult through the legislative process, so that when we resume, hopefully, the Finance Bill would have a smoother sailing. That is the reason for standing the House down and it is being done after due consultations amongst myself, the Leader of Government Business and the Leader of the Opposition. With that, the House is adjourned till 12:30 p.m. prompt today.

The House Stood Down At 10:30 a.m. And Resumed At 12:55

Continued Proceedings

III. BILL:

[A] THE FINANCE ACT, 2020

INTRODUCTION AND FIRST READING

THE MINISTER OF FINANCE

MR JACOB J. SAFFA [Minister of Finance]: Mr Speaker, Honourable Members, I move that the Bill entitled; "The Finance Act 2020, being an Act to provide for the

imposition and alteration of taxes to give effect to the financial proposals of the Government and to provide for other related matters for the Financial year 2020", be read the first time.

THE SPEAKER: You may take your seat. Do we have a quorum?

HON. DANIEL B. KOROMA: Mr Speaker, as long as we have got a quorum in the beginning of today's Sitting, this is a continuous proceeding, so let us go ahead. This is a continuous Proceeding, so we can proceed.

THE SPEAKER: I am sorry Honourable Member, I will not take that interpretation. Honourable Daniel Koroma, with the greatest respect to you, I will not accept that interpretation of the Standing Orders [S.Os]. Let us assume for the sake of argument that, we start with a quorum and then we end up with a House of just two or three people, are you going to tell me that we can continue?

HON. DANIEL B. KOROMA: Mr Speaker, I am talking as of law.

THE SPEAKER: I am also talking as of law.

HON. DANIEL B. KOROMA: For the purpose of prudence, we can wait for a majority number. As of law, we can proceed as long as we have started before, but for prudence, we can wait for Majority.

THE SPEAKER: I will not allow this House to proceed when there is no quorum, because you are then opening up the possibility of anything that is done by that Parliament, would be challenged in a Court of Law. Do we have a quorum? And whenever we do not have a quorum, please draw it to my attention, so I would stop the proceedings immediately. We shall proceed on that understanding.

[Question Proposed, Put and Agreed To]

[The Bill entitled: "The Finance Act 2020 has been read the first time]

SECOND READING

THE SPEAKER: Mr Minister, just bear with me in a moment! Honourable Daniel Koroma, I am very grateful to you that, from time to time you have drawn the attention

of this House to the great importance of the attendance of Members of Parliament and for that attendance to be on time. I invite you, even though, you are not a Leader of the Party to my left to look around and see the number of empty seats that you have. Likewise, I would extend the same invitation to the Leader of Government Business. I do not think the two Whips are doing their work very well. Where is your Whip *[Undertone]*? We have a quorum, but frankly Mr Leader of Government Business and I wanted the Leader of the Opposition when he comes to be informed, my mind is gradually leading me to begin to think of sanctions. Let me repeat, my mind is beginning to lead me to a position of thinking about sanctions and you know very well Honourable Members that, those sanctions do not need to be devised. They are already imbedded in the S.O's and the Constitution and I will not hesitate to invoke them. I do not have to formulate anything new. I know what the sanctions are and I will not hesitate to apply them. A word for the wise is quite sufficient. Let us proceed Mr Minister.

HON. IBRAHIM T. CONTEH: Sorry, Mr Speaker. Mr Speaker, may I intervene and draw your attention to the fact that, whilst we are talking about formulating sanctions for Members of Parliament...*[interruption]*

THE SPEAKER: I am not formulating, they are already there.

HON. IBRAHIM T. CONTEH: Mr Speaker, or whilst we are talking about instituting the sanctions in the Standing Orders for Members of Parliament...*[interruption]*

THE SPEAKER: Applying them not instituting.

HON. IBRAHIM T. CONTEH: Mr Speaker, applying them, can we also pay attention to S.O 11 and get the Clerk to perform his duties? The Clerk is not here and his Deputy is not here too. By the S.Os, they are Principal advisers to the Speaker, they are advisers and supporters to Members of Parliament and they are within the precinct of Parliament.

THE SPEAKER: I can talk on behalf of the Clerk that, I know he was doing work.

HON. IBRAHIM T. CONTEH: But Mr Speaker, what about Members of Parliament?

THE SPEAKER: No, please the Deputy Clerk is here.

HON. IBRAHIM T. CONTEH: The Deputy Clerk is not here.

THE SPEAKER: Address that question to the Whips not to the Clerk.

HON. IBRAHIM T. CONTEH: So, if we are talking about instituting the sanctions or applying them, we must also respect the S.Os.

THE SPEAKER: Honourable Tawa, address that question to the Whips. Leave my Clerk alone *[Laughter]*.

HON. IBRAHIM T. CONTEH: Mr Speaker, he is also working for us. You can go to the S.Os, it is clear; he is working for us according to S.O 11[3]

THE SPEAKER: He is working for the House of which I am the head.

HON. IBRAHIM T. CONTEH: Mr Speaker, he is working for us.

THE SPEAKER: You do not have the Floor.

HON. IBRAHIM T. CONTEH: I do not have the Floor, but I just want to draw your attention to the appropriate...[interruption]

THE SPEAKER: Mr Minister you have the Floor.

MR JACOB J. SAFFA: Mr Speaker, Honourable Members, I move that the Bill entitled: "The Finance Act 2020, being an Act to provide for the imposition and alteration of taxes to give effect to the financial proposals of the Government and to provide for other related matters for the Financial Year 2020", be read the second time.

Mr Speaker, Honourable Members, the purpose of the Finance Act 2020, is to support the Management and Public Finance by reducing leakages, enhancing domestic revenue mobilisation for financing Development and creating transparency and accountability in economic management. It contains policy measures aimed at:

1. Raising revenues;
2. Digitising Tax Collection for efficiency in Tax Administration;
3. Enforcing Tax Compliance to enhance domestic revenue mobilisation; and

4. Creating an investment friendly environment to support the business growth and development

Mr Speaker, Honourable Members, the Finance Act 2020, set out amendment that seeks to clarify the definition and provides concessional rate on import duty for raw materials, input and packaging material to manufacturing. Impose excise duties on imported fruits and vegetable juices to protect our fledgling local industries; reduce corporate income tax, amend the business segmentation threshold for the categories of tax payers; introduce the transfer pricing legislation to ensure consistency with International best practice and to minimise transfer mispricing and revenue loss formulated transactions. Provide for the use of electronic signatures for business transactions in order to improve efficiency in Tax Administration; provide for the revocation of Duty Tax Concession on account of false information and prevent abuse and misuse of exemption privileges; provide for interface of the platform with other Information and Communication Technology [ICT] platforms as well as for information exchange and mutual cooperation with other stakeholders to ease Tax Administration; provides exemptions for;

- i. Free and promotional course including free data use on aviation and related charges including landing and parking fees, aircraft towing, aircraft cleaning, baggage handling, aircraft security as well as aircraft fuelling.

Mr Speaker, Honourable Members, the objective of the 2020 budget is to reduce cost to small business growth, boost Tourism and create job opportunities.

- ii. Provide for mandatory use of margin of preference in the award of contract for goods, works and services to persons ordinary resident in the locality where the contract is to be delivered.
- iii. Provide for the establishment of non-accountable imprest for daily international travelling expenses, excluding airline tickets purchase for the President and Vice President with the approval for its use to be provided solely by the President.
- iv. To provide the inclusion of Treasury Single Account [TSA] in order to improve transparency and accountability for public funds.

- v. To provide for filing for royalty payment and to amend the resource rent tax provision.
- vi. Simplify the tax regime for small and medium enterprises to encourage formalisation and provide job creation opportunities.
- vii. Provide for administrative and conventional penalties for customers who fail to request a receipt during purchasing from the Goods and Services Tax [GST] registered businesses.
- viii. Provide for visa landing on arrival for some countries.
- ix. Establish a National Tariff Committee [NTC] to especially advise Government on tariff matters.
- x. Oblige beneficiaries of GST relief purchase order to up front and regain refunds within 90 days after the filing of the refund request.
- xi. Introducing a credit relieve utilisation for group of companies in order to ensure fast utilisation of tax credit and reduce the overall tax burden on the group of companies.
- xii. Introduce a rebate or refund system for personal income filers paying excess of the actual assess tax liability, encouraging filing for that category of tax payers.
- xiii. Enhance intelligence and investigation on tax administration to support specialised tax and transfer pricing audit.
- xiv. Change the time for laying fiscal strategy statement and the budget in Parliament.

Mr Speaker, Honourable Members, the Finance Act 2020, being an Act to provide for the imposition and alteration of taxes to give effect to the financial proposals of the Government and to provide for other related matters for the Financial Year 2020 set out some amendments in the following Act:

- i. The Customs Tariff Act of 1978;
- ii. The Excise Duty Act, 1982;
- iii. The Forestry Act, 1978;
- iv. The Income Tax Act, 2000;
- v. The Finance Act, 2006;
- vi. Customs Act, 2011;
- vii. Good and Services Act, 2009;
- viii. Public Procurement Act, 2016;
- ix. Public Financial Management Act, 2016;
- x. Fiscal Management and Control Act, 2017;
- xi. The Extractive Industries Revenue Act, 2018 general provisions; and
- xii. The National Commission for Privatisation Act.

Mr Speaker, Honourable Members, I move that the Bill entitled: "The Finance Act, 2020, being an Act to provide for the imposition and alteration of taxes to give effect to the financial proposals of Government and to provide for other related matters for the Financial Year beginning on the first day of January, 2020" be read the second time.

[Question Proposed]

HON. FRANCIS A. KAISAMBA: Mr Speaker, Honourable Members, I want to take this singular opportunity to thank the Minister of Finance and his team and the National Revenue Authority [NRA] for putting together the 2020 Finance Bill for the attention of this noble House.

Mr Speaker, Honourable Members, as provided in part 6, Section 110[1] of the 1991 Constitution, it is the prerogative of Parliament to impose and alter tax. So, the Minister and his team are basically complying with those Sections as provided for in the 1991 Constitution and that is why he has just read for the attention of this House.

Mr Speaker, Honourable Members, I want to remind Members of Parliament and the nation at large that, last Friday, the Minister of Finance was here and he read the 2020 Budget in this House for our attention. A lot of proposals were made, a lot of allocations

were made to various Ministries Departments and Agencies [MDAs]. A lot of development projects were outlined. Those monies I am sure are not lying anywhere for Government to spend but rather it is the responsibility of Government to generate those funds for onward expenditure for the provision of services to the people of this Country. And so, one way to ensure that, is through the Finance Bill that is currently before this House for our consideration. The expenditure of the budget, out of 100 per cent, 75% is from the Government of Sierra Leone. The 25% is normally from either donors or bank borrowing. Mr Speaker, even when you go to International meetings, they are very serious about Government generating their own revenues to pay for their services. So, basically, as the people's representatives, representing the people of Sierra Leone from our various constituencies, I am sure we have a responsibility to look critically at this most important Bill, because all of those proposals outlined in the Budget would be implemented if we have the required resources, if the NRA is able to generate all of the revenue to pay for all of those services. Therefore, I suggest that, we take a national look, we use the national lens to look at the current Bill before us. Let us avoid every link of personal thinking or personal relationship. I know what obtains normally when Bills of this nature come to Parliament. There are a lot of interest groups who will come and of course, definitely, they will be lobbying to you with regards to what they want or what they did not want that is present in the Bill. But I think we have a national responsibility as the people's representatives to ensure that revenue generation is taken very seriously for the survival of any Government and eventually the Country. And so, like the Minister rightly mentioned, a lot of amendments have been made to various Acts that will ensure the Finance Bill 2020 be a Bill that would be able to provide the required revenue for Government to do its business.

Mr Speaker, Honourable Members, for example, the Minister said that, the Customs Tariff Act, 1978, the Excise Act 1982, the Income Tax Act 2000, the National Commission for Privatisation [NCP] Act 2002, the Finance Act 2006, the Customs Act 2011, the Goods and Services Act 2009, the Public Procurement Act 2016, the Public Financial Management Act 2016, the Fiscal Management and Control Act 2017, the

Extractive Industries Revenue Act 2018, the Finance Act 2019 and other taxes imposed in fisheries, Marine and of course the National Civil Registration Authority [NCRA] Secretariat are all amended in this Bill.

Mr Speaker, Honourable Members, like I said, when eventually we shall have come to the Committee stage, let us critically look at the issues raised, let us look at the items and ensure we do justice to them in the best interest of this Country and its people. There is no way the Government will provide the required services for the people if it does not have the required resources. Yes, donors will come but their support is always minimal and they would look at your power to generate required revenue that, is why they would even support you in the first place. So, when we shall have come to the Committee stage Honourable Members, let us look at the Bill and ensure that we do justice to it in the interest of the Country. I thank you very much *[Applause]*.

THE SPEAKER: I thank the Honourable Member for his contribution. Honourable Daniel Koroma, you have the Floor.

HON. DANIEL B. KOROMA: Thank you very much Mr Speaker. Mr Speaker, Honourable Members, my contribution is just a brief one for the attention of the Public, so that whatever we do here will not be misunderstood. On that note, I just want to inform this House and all viewers and listeners that the essence of all Finance Bills that are tied to the Budget is to enable Government to raise the needed revenue to fund the Budget. Some days back, the Minister of Finance was here, he presented the Budget. That Budget will be debated later, but I believe all it contains is what the Government intends to get for the year 2020 and how Government intends to expend it, that is all about the Budget. We will go to the details during the 5 allotted days, but that is the entire essence. As it is, it is very clear that there is not a single cent for 2020. Let us say for instance, Government would say I intend to collect LE100Mln and I intend to spend LE120Mln and then together with some donor partners or some performance based organisations, they would say okay, if you are strong enough to be able to collect LE100Mln, we can add the LE20Mln to fund your Budget. So, that is what obtains now. The Finance Bill that has been brought forward is to enable Government fund the

Budget. The Budget is a proposal, in the absence of this Bill, then you have no power to get money to fund your Budget. On that note, no sane Member of Parliament of any Political Party would stop Government from getting money. Mr Speaker, we are here to support Government to get money and to get it in a better way because certain ways of getting money may do more harm than good. So, our role here is to make sure you get money in a better way. Sometimes, there are certain policies that may give you just LE10Mln; we ought to propose other policies that can give you LE12Mln or LE13Mln but while at the same time taking into consideration the rights of those tax payers whom we represent that is exactly why we are here.

Mr Speaker, Honourable Members, there are other issues as the Chairman of the Finance Committee rightly said which we will come to look into at the Committee Stage. I am not a Finance man, but based on my limited knowledge on Finance, especially on Finance Acts, all past Finance Acts I know, am not expecting a Provision in Finance Act that dictates how monies are to be expended. It is beyond my knowledge that Finance Acts dictate how monies are to be expended. The principles under which monies for certain institutions are to be expended, I do not think fall under the essence of the Finance Act. The real essence of the Finance Act is how you get money and as you get the money do not infringe on the rights of those who give you the money as we serve as arbiters regulating your activities and to cushion them. At the same time, the Minister of Finance must be satisfied; but in areas where how monies are to be expended are being included in the Finance Act. I see it strange, but we will come to that because there is a Provision here which maybe the Minister needs to explain better.

Mr Speaker, Honourable Members, on that note, I want to implore all Members and also inform viewers and listeners that our role is to help Government. Do not see us as adversaries; our role is to help Government get the needed revenue for the year 2020. Without those monies I cannot be paid, without those monies the Free Education will not succeed and my child is in school, so I want the Government to succeed. I have no reason to oppose to something good for the country. So, I implore all of us to support

this Bill and chat a better way, so that Government will succeed at the same time getting those monies will not infringe on the rights of the tax payers whom we represent. I thank you very much [*Applause*].

THE SPEAKER: I thank the Honourable Member for his contribution and I am sure the Leader of Government Business will heed to his advice. We like putting the Cat before the Horse. I hope next year we will put the Cat in its proper place; the Horse will come before the Cat.

HON. DANIEL B. KOROMA: Mr Speaker, I should have commended the Minister of Finance, because this is the correct procedure for making sure the Finance Act is in place before 2020. So, you have enough time to scrutinise it. Even if we do not pass it today, we have enough time to read and analyse it. You are in time not even on time. So, you have enough time to deliberate on this Bill before the end of December and by 1st of January, you are home and dry. I want to commend you for that. I forgot earlier in my speech to commend you, I apologise for that. Thank you very much Mr Minister for bringing this Finance Bill in time.

THE SPEAKER: The Honourable Paramount Chief, you have the Floor.

HON. P.C. BAI KURR KANAGBARO SANKA III: Thank you Mr Speaker. Mr Speaker, Honourable Members, I want to thank the Minister of Finance for the good work in presenting this Act to us as a Parliament. He was here last week Friday and today, he is here again to bring this wonderful Act. I hope you will be coming all the time, instead of just sending our beautiful Deputy Minister. I am sure Parliament is happy with you that is why you are here. Thank you Mr Speaker [*Undertone*].

Mr Speaker, Honourable Members, like the previous speakers have said, the essence of Government is to provide services for the nation and for everybody who lives in Sierra Leone and even outside of Sierra Leone. We have to provide services for the nation and when you look at this Finance Act, it dates so much things to amend the Procurement Act and so many other Acts that have been passed by this Parliament. We are looking at them and it is interesting Mr Speaker to note that, when the Minister read the local

content supporting contractors in our districts, he was given a great applause by the entire public that witness the reading of his Speech. But we are also seeing in this Act, I do not know, I think this was first printed before the Budget, if we are to go into details of the new Section 22 downwards and when we shall have come to debate in Committee Stage, we will find it very hard for us to pass some of those amendments.

Mr Speaker, Honourable Members, when you look at the great work that the Tele Communication Services are providing, if we say we are going to tax them 90 per cent, it would mean, most of the free calls people are having on Sundays for paying only Le 5, 000 for 1,440 minutes would be called off because the Service Providers will cut down those promotional services. In most developed nations in the world, providing promotional services is tax deductible. So, we have to look at this, if you are going to tax the Mobile Telephone Companies. Mr Speaker, those taxes will be paid by the general public and so many people would be where they are, they have telephones and they wait for Sundays to make their calls. So, if you are coming to tax the poor people whom we should support, then that will be a problem for us [*Applause*]. So, I am here as a Paramount Chief Member of Parliament to support Government in its entirety. But by supporting Government, Government should be seen representing and protecting the people of Sierra Leone, it protects their lives and properties and provides services for the common person like what is happening now in the Free Health Care and Free Education. These are projects that Government have been given credit for but if you tax the poor people to provide revenue for the rich people, then you will have Economic Growth without Economic Development. You would find out that in other countries, 1% or 5% of the population control over 60% or 70% of the Gross Domestic Product [GDP] or the Gross National Product [GNP] or Gross National Income [GNI]. So, we have to look at this into detail. Increasing the GDP is okay, but what about the development of the nation? So these are some of the concerns that we raised and you said here clearly that, if we, be it for certain projects in Tonkolili, Bombali, Kenema, Kailahun, Bonth, and in Karene all over these districts, they should be given to us. But when you look at the threshold on Clause 41, you will find out that the threshold is lower than what you

propose in your Budget. When contracts are being awarded for example, like LE500Mln, people who reside in those communities, in those districts should be given the priority and must be given the contracts. You saw this Parliament giving you the greatest applause that you ever received, but if you know the threshold on the finance you have to explain it to us. What does that mean? Is it not going to be contradictory to your Budget proposal? We need clarity on that.

Mr Speaker, Honourable Members, we come to the Local Content, especially in the area of generating revenue. Like my Chairman of the Finance Committee said, that if we are going to generate revenue by imposing heavy taxes and taxation on the very poor population, we have to look at the balance, we have to look at the Budget profile to see where these monies are coming from and how are we going to tax them. Because when you talk of revenue generation in most countries of the world, the most developed countries of the world, you look at the industries. For example, like in America, you have seven industries. For example, they have the Housing Industry, the Manufacturing Industry and the Tourism Industry. These are the basic necessities that they look at when they talk about revenue generation. When the Housing Industry was getting into a lower rate, what did Government do? They decreased the interest rate on mortgage, so that people would buy more houses and more revenue would come in. When the cars are not selling, you would see that Government and Companies like General Motors and Acceptance Cooperation [GMCA] would come in to say, we will give cars at 2.9% or they would come and give rebate for people to buy cars i.e. if you buy your car you get a rebate of \$1000 or \$2000 and sometimes they give rebate to every tax payers of \$1,000, or \$2,000 for them to do more shopping. So, these are stimulants that we need in the Budget. But do we have enough companies that are industrial companies for us to produce? We are a consumer nation.

Mr Speaker, Honourable Members, I therefore urge my young dynamic Minister to try and bring in more industries in Sierra Leone that can produce jobs, we need manufacturing companies. All of us sitting here, all what we wear are been manufactured from abroad. Even the very soap we wash and launder with, tooth pastes

are imported. Everything is imported from Mali or Senegal. Soda-soap, is that what you are going to wash with *[Undertones]*? Do you remember that song in the Year 2007 "Soda-soap" *[Laughter]*? So, therefore, Mr Speaker we have to concentrate on job creation. Job creation is so important in the field of Agriculture and in the manufacturing industries. For those who can study the Economics of the world particularly when you talk about Agricultural Economics, you find out that in America after the war, so many people were involved in Agriculture, at the end they produced enough food to an extent that, now, less than 6% of the population of the United States of America are in the Agricultural Sector because they have developed. I am happy when the President said here that all Political appointees should embark on farming, we have to. We do not have enough cucumbers, punkins, papaya to export. These are things we can grow. So, we have to encourage the nation.

Mr Minister, If you talk about Revenue Generation, are you just going to tax and over tax? The more you tax the less investors would come into the nation *[Applause]*. The more taxes we impose, the less we get investors to come in. So, we have to get investors that will come in and create the Multiplier Effect. The Multiplier Effect is very important in the Banking Industry and in creating wealth Mr Speaker. For every Dollar, depending on the legal reserve the Bank of Sierra Leone imposes on the banks, every Leones should be able to produce \$4 or \$5 in industries when we have the Financial Market to do that. Our Financial Market is good enough to support the entire population of Sierra Leone. The Government has done very well for paying teachers, the army, the police through the banks but believe me Sir by the end of the month be it on the 1st, 2nd and 3rd, if you go to the banks they would be full, everybody go to collect everything, they leave nothing in the banks order than the LE50TH minimum amount to open the account. So, after 15 days, if you go to the banks they are empty because the financial institutions are not there to fund us and believe me Sir, if you happen to study Banking and Finance, the Financial institutions should provide the wealth of the nation that is why countries like England, America, Germany, etc do not go to World Bank to borrow money they borrow from themselves. If the Federal reserve of the United

Stated want money, they do not go to the World Bank or the International Monetary Fund [IMF] to borrow, they raise bonds, they create Treasury Bearer Bonds and they only tax themselves but we are a net debtor to the world. So, how are we going to do as a nation to stop following borrowing? They are things that are been imposed upon us because we are poor. There are good policies the Ministers would want to bring in but the IMF and World Bank would say no and he has no choice because if there is any denial from us, they would say okay we will withdraw our 40% support, we sit down and they cannot pay salaries. So, therefore, I am appealing to this nation, to the young dynamic appointees of the Government for them to be creative. Somebody ask me a question yesterday which I could not answer. The person asked that: "Chief with all the education you people have, why cannot you create the great tigers of the south-east Asia, Malaysia, Singapore, Thailand and Hong Kong?" When those people came from Oxford University they contested and won elections they settled down together and changed the economies of those countries but here we approve PhDs. I have been here since 1996, anytime they bring in an Appointee every one of us in the All People's Congress [APC], Sierra Leone People's Party [SLPP], People's Democratic Party [PDP], United National People's Progressive Party [UNPP] have been praise singing by saying this man is great, he is good and educated, all of us are guilty of that. All those sitting in the front row there were clapping for the appointees of Ernest Bai Koroma and we are doing the same thing now but what are the changes? We need changes from the "Paopa" Government; we need changes from the young people that have been appointed by His Excellency. We the Paramount Chiefs will support you create Agricultural Farming areas and bring in machines. Please, do not bring rotten machines that are painted. They would bring the machines, but when you check them, they are so old that, they could not even work on One acre. Let us bring good tractors from the United Kingdom [UK]. So, Mr Speaker, I am begging for us to sit down and have a national agenda on how we are to move Sierra Leone, on how we should make Sierra Leone a better place.

Mr Speaker, Honourable Members, I conclude by saying that, we will support and we the Honourable Paramount Chiefs are here to say Aye to the ruling Government. You like it or not we will say Aye because we have been given you Ayes before. No Nays because we gave every Party in power Aye but by saying Aye we will also point out certain things that we want to be done for our people. Reduce the taxation on the poor people then we will continue to say Aye. On that note, I thank you.

THE SPEAKER: I thank the Honourable Paramount Chief. Honourable Members, the Paramount Chief talked about change; I just want to draw attention of this House to the fact that last year, we introduced a new change which was to have our proceedings telecast live and I want to believe that the general public was very appreciative of the live broadcast that we introduced, that seems to have disappeared. I noticed the Chairman of the Information Committee is not here but his Deputy I hope is here. Who is the Deputy? Is the Deputy Chairperson of the Select Committee here on Information? Can somebody please enlighten us why there is no live telecast?

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, I am a Member of the Committee.

THE SPEAKER: Can you tell us why?

HON. ABDUL KARGBO: I want to say here category clear that the Committee has not got any idea as to why live broadcast was aborted.

THE SPEAKER: Or is that the Sierra Leone Broadcasting Cooperation [SLBC] and African Young Voices [AYV] have lost interest in carrying our proceedings live for the benefit of the general public?

HON. ABDUL KARGBO: I do not believe so Mr Speaker.

HON. JOSEPH WILLIAMS-LAMIN: Do they get any remuneration in doing that Sir?

THE SPEAKER: A question will not answer a question *[laughter]*, I want answer.

HON. CHERNOH R. M. BAH [Leader of Opposition]: Mr Speaker, Honourable Members, may I suggest that we stop this for now and you put up a team to investigate after the Sitting please!

THE SPEAKER: Certainly, I am very interested in ensuring that the general public follow the proceedings in this House, it is very important.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Speaker, I support you but I have given notice before that. When you go to many Parliaments around the world, they have their radio stations on their own. So, let us consider that and act on having one. You are talking of later and we have said it before and nothing has been done about it. So, we will keep reminding you of that development until something is done in that regard *[Undertone]*?

THE SPEAKER: Honourable Paramount Chief, you are quite right, but let us utilize the facility we have now. We could think about that in the future. The ones that we have now are AYV and SLBC. So why are they not carrying us live That is the question I am asking! Once we are pondering over that question, I will take my next speaker. Honourable Abdul Kargbo, you have the Floor and you will be followed by Honourable Tawa.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, this is one of the best opportunities we have as a Parliament to make way for the Fiscal Policy of this nation and to see how best these Finance Acts would influence the Budget and any further Government spending or expenditure.

Mr Speaker, Honourable Members, it is only by means of law that we can be able as a Parliament to fight against man's unmitigated selfishness and rapacity. But we are here today to look at a document we looked at last year when we approved the Finance Act of 2019. I could remember in the initial deliberations, it was in the Finance Act that they needed to create a Procurement Directorate. It was here consensually and with unanimity we agreed as a House to let that Directorate be expunged from the Act *[Applause]*. And interestingly, it was seemed to have been expunged, but the reality

remains that, it exists in the Ministry of Finance. That shows to a very large extent that, this House cannot in totality influence actions of the Ministry of Finance.

THE SPEAKER: Not under my watch! I want you to be very certain about what you are saying.

HON. ABDUL KARGBO: Mr Speaker, my further statement will allay your fears.

THE SPEAKER: What I do remember Honourable Member is that, they wanted to create an elaborate Directorate under the 2019 legislation, so we reduced that to a Unit. I am very clear in my mind, we did not approve the Directorate as it was formulated, but we said the Ministry of Finance was entitled like any other Ministry to have a Unit for Procurement. Now, what you are saying is that, in spite of my point raised, the Ministry of Finance has still gone ahead and created the Directorate that we voted against.

HON. ABDUL KARGBO: Exactly, Mr Speaker.

THE SPEAKER: Are you sure?

HON. ABDUL KARGBO: Yes Sir.

THE SPEAKER: Well, I am glad the Minister is taking note.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, to further allay your fears, whereas the Public Procurement Act empowers the National Public Procurement Authority [NPPA] to provide capacity building for all its Staff in the field of Procurement, we were literally horrified when recently we learnt that the Ministry of Finance has surreptitiously transferred the function to the Procurement Directorate. So, the point I am making is that, the last recruitment of Procurement Officers was handled by the Directorate without reverting to NPPA. So, meaning this Directorate has been usurping the powers of NPPA.

Mr Speaker, you have every power and might to do further investigation on this. We are here to make laws not to incapacitate any institution, but to capacitate them in full. We have observed for a year that the operations of NPPA and there is no doubt that all

and sundry are very much impressed with what the NPPA have been engaged in over the period of time to the extent that the Minister was very unhesitant, he did it with **aplompanct** and alacrity that the NPPA was doing extremely well. He commended them in the recent Budget he read in this Well. So, if you commend an Institution and at the same time you reduce their powers, it sounds ironic.

Mr Speaker, Honourable Members, it is to my knowledge that NPPA is to do its function congruous with what is expected of World Bank and some International standards. As far as now is concerned, I can tell you with confidence that they have sent their regulations to the Draft men and they are working on them, these very regulations have been repealed by the Ministry of Finance. Let me refer you to item 41, the first Schedule of the Public Procurement Act 2016 is amended by repealing and replacing paragraph 2, 3, 4 and 5.

THE SPEAKER: What are you quoting from?

HON. ABDUL KARGBO: I am quoting the Finance Act of 2020 Page 25, item 41. These conditions or regulations were instituted by NPPA in agreement with World Bank conditionalities. Price schedules are mandate of NPPA. But today, Mr Speaker, here we have a Ministry amending the laws of a very active and productive Institution, an Institution that has saved this Country millions of dollars.

Mr Speaker, Honourable Members, I would have been extremely happy if NPPA was given the ambience to bring in their amendments as per their operations, but it is very difficult in a situation like this. It is like wherein I bought a horse for Honourable Marah, he is riding the horse and I am the one making laws for him. In such situation, it is very difficult. That is the situation in which NPPA has found itself. They are in the ship but somebody who is not in the ship is regulating the it; somebody who does not know the temperature is telling them to go out when they are supposed to be inside; somebody who does not know the water current is telling them to ride north when they are supposed to go south. Let us begin to capacitate these institutions by allowing them to bring in their amendments contingent on what they want. But it is very difficult when they are been controlled externally.

Mr Speaker, Honourable Members, this Act, if approved, will erode the enormous gains this Institution has made over the period of time. In this very Well, we all know the enormous powers that have been ascribed to the Ministry of Finance, we all know the recent outcome of the Millennium Challenge Cooperation [MCC] Report and we all know how we are performing on Fiscal Policy and inflation. Why not allow the Ministry of Finance to cope with what they already have on their table other than putting pressure on them about issues that would be capably handled by the NPPA [*Applause*]?

Mr Speaker, Honourable Members, we are saying that, because we have the opportunity, honour and privilege to hear our voices in this House of Parliament. We were not just voted to come and debate as we wish, but we have to be held accountable for the laws we make and the laws we repeal. It was Reverend Dr Chibundu that once said: "if you are in a society you do not positively affect that society, you are a minus to that society. It would have been better you never existed in that society." We do not want this generation to be misuse that is why when it is not good we would say it unhesitatingly.

Mr Speaker, Honourable Members, Section 25 of the Finance Act 2019 which seeks to limit NPPA's power to conduct review of procurement activities to only contract above LE1Bln. The NPPA has shown time and again that the majority of procurement activities fall below LE1Bln threshold and also the procurement entities wilfully engage in splitting in order to keep their activities below this threshold and thereby frustrating the regulatory authority from the opportunity to be able to review them. If we are given LE1Bln threshold which most of the institutions hardly meet; it means we are telling the NPPA hands off our institutions and giving the authority to the Minister of Finance, which to me, is a means of wilfully strangulating the progress of NPPA, which has saved this nation over \$70Mln of recent times. We know even though these institutions have the tendency of collecting more than a Billions Leones, they separate their income to let it be below LE1Bl, so that NPPA would have nothing to do with them. Now, we have even gone further to say sensitive security items must not be included in the procurement that is undertaking by NPPA. Let me read the amendment made on

Section 46. Section 46 of the Public Procurement Act 2016 is amended by inserting the following new subsections immediately after Section 2. "Notwithstanding subsection 1 and 2, the President may grant approval for the use of sole-source in the respect of the procurement of sensitive security related goods, works and services for the use by the President and Vice President or on a case by case basis." I ask myself the inevitable rhetoric, who determines what a sole-source is. This will give lieu way to the forces for them to begin to procure equipment without recourse to NPPA. If we have removed all institutions that cannot accrue LE1Bln under NPPA, again, we have removed all other forces such as the Police, the Military and Prisons under NPPA; tell me if NPPA not be a living corps? I could remember it was Barrack Obama former President of America on his visit to Ghana, he was insistent in saying that, we do not need strong men but we need strong institutions [*Applause*]. If I am to paraphrase that, I will say we do not need strong Minister of Finance, we need strong Institution that would be capacitated to do what Parliament made them for [*Applause*]. But today, all I see is a very powerful man in the person of the Minister of Finance who interferes into all most every living and every viable institution in this Country. This has been seeing in recent times even with NRA, it has been seen almost even with National Telecommunications Commission [NATCOM], NCP, Commercial Banks, National Social Security and Insurance Trust [NASSIT] and now with NPPA. By the time we clock three years, I wonder how many institutions will be at liberty to operate. The sensitive nature of this very debate has even caused my colleague Honourable Members to assist me in pointing out some of the institutions which are about to be strangulated by the Ministry.

THE SPEAKER: Honourable Member!

HON. ABDUL KARGBO: Yes, Mr Speaker.

THE SPEAKER: I want assistant from you.

HON. ABDUL KARGBO: You will have it Mr Speaker, I trust you.

THE SPEAKER: So, I can follow the debate myself. You seem to be very well briefed and I admire you for that.

HON. ABDUL KARGBO: Thank you, Mr Speaker.

THE SPEAKER: In that vein, will you enlighten me as to whether NPPA was part and parcel of the group of officials who met and prepared the Finance Act 2020 that is now before this House? I asked this because, I would have thought these are the neti grity that ought to have been raised and discuss and agreed within that group before the finalization of the Bill for presentation to this House.

HON. ABDUL KARGBO: Mr Speaker, you have asked a very sensitive question. Procedurally, the boss of NPPA is to be involved, but again I am not sure whether he was part of it. Mr Speaker, I have been informed that he is around. I guess the question is a very good question, but it is meant for the boss of NPPA who is here in person [*Applause*].

THE SPEAKER: He may be here in person but I do not know whether he has any locus standi.

HON. ABDUL KARGBO: Well, Mr Speaker, I want you to grant him the opportunity to answer your question. This House is solitarily operated by the Speaker of the House. The Speaker in his wisdoms has the right to ask if the boss of NPPA was part of the formation of this document. I guess when we were here to debate the amended Act of the Anti-Corruption Commission [ACC], the Speaker in his wisdom gave the opportunity to the boss of ACC to add his opinion to the argument and that same Speaker sited on the same Chair in the same position has the same power to ask the boss of NPPA [*Applause*].

THE SPEAKER: Honourable Members, there is no gainsaying, the fact that the Honourable Member is making very salient point that, I will not dismiss in a hurry. Indirectly, he is informing this House that there is little or no consultation between the Ministry of Finance and certain key bodies that ought to be present [*Applause*]. If that is so, that is a very serious indictment on the side of the Ministry of Finance. I will allow the Debate to proceed until we come to the Committee Stage. Under my watch as Speaker of this House, things must be done properly [*Applause*]. I also want this House

to bear one thing in mind, when institutions have been established by way of an Act of Parliament, I prefer that Principal Act of Parliament to be brought back to Parliament if there is need for an amendment *[Applause]*. These indirect ways, subterranean ways of making amendment are really not good for this nation *[Applause]*. You may continue! I have a bit more to say when we come to Committee Stage.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, I want to say it to the hearing for this entire gathering that we have a very liberal Speaker *[Applause]*. From what he has exhumed, one will not question his level of patriotism to this nation.

Mr Speaker, Honourable Members, I have not landed. By the time I would have landed, I would have aggrieved most of you by what I would unfold. Thank you my Leader *[Undertone]*.

THE SPEAKER: You are confirming what I said earlier. You are well briefed *[Laughter]*.

HON. ABDUL KARGBO: Mr Speaker, my tendencies to do research are very great and I read too much.

Mr Speaker, Honourable Members, instead of Ministry of Finance to be setting thresholds, we have now obtained a deeper understanding Mr Speaker, of the Public Procurement law and from our understanding we discovered that Section 68 of the Public Procurement Act only gives NPPA the mandate to set thresholds and also to make regulations. They have the right to make regulations and also to set thresholds.

THE SPEAKER: Honourable Member, be careful not to mislead the House. I have the primary legislation with me.

HON. ABDUL KARGBO: Mr Speaker, can we please read Section 68 Sir!

THE SPEAKER: Go ahead and read it if you have it.

HON. ABDUL KARGBO: I depend on yours; I have just said what mine says.

THE SPEAKER: I will tell you why I stopped you, do not add words that are not in the legislation.

HON. ABDUL KARGBO: Mr Speaker, can we please know what is in Section 68?

THE SPEAKER: No, that last portion, I want you to expunge that, if you say they have power to make regulations, I have no quarrel with that. But when you add that they also have powers to set thresholds, are you adding your own?

HON. ABDUL KARGBO: That is not my own Mr Speaker.

THE SPEAKER: Is it in the Act?

HON. ABDUL KARGBO: Of course, it is Mr Speaker. Mr Speaker, Honourable Members, I want us to read this Act extensively, that is the more reason I do not want us to pass this Act.

THE SPEAKER: I have a copy here.

HON. ABDUL KARGBO: I trust you. You are very knowledgeable and your experience alone is enough for us in this House. Mr Speaker, that is why I do not want us to pass this Finance Act expeditiously. Because we have a lot of verifications to make before we append our blessing to this Finance Act.

Mr Speaker, Honourable Members, we are taking a critical look at the Budget approved by the Ministry of Finance for the NPPA. Mr Speaker, it could be recalled during the recent Budget hearing that the NPPA submitted a Budget of LE9.3Bln which the Chief Executive passionately defended and appealed to the Ministry of Finance to support.

THE SPEAKER: You are moving away now.

HON. ABDUL KARGBO: I am in place, if you allow me to land Mr Speaker.

THE SPEAKER: You made certain allegations and he who makes allegations proves them. He who alleges, please furnish us with proff.

HON. ABDUL KARGBO: Definitely, Mr Speaker.

THE SPEAKER: That threshold thing, I want to hold you to that. Are they your own words or the words of the legislation?

HON. ABDUL KARGBO: They are never my words Mr Speaker.

THE SPEAKER: I cannot find them in the legislation, but I will give you time to look at the legislation again.

HON. ABDUL KARGBO: Yes, definitely Mr Speaker.. Thank you.

THE SPEAKER: Go on!

HON. ABDUL KARGBO: Mr Speaker, I am rounding up, but again, I am saying that, should I proceed in the absence of the Minister?

THE SPEAKER: Okay, go ahead.

HON. ABDUL KARGBO: I guess the Minister is going to the lounge and there are televisions there so he will be getting me as well.

THE SPEAKER: No, that is a supposition.

HON. ABDUL KARGBO: Withdrawn, Mr Speaker.

THE SPEAKER: Thank you.

HON. ABDUL KARGBO: you are Welcome Mr Speaker. Mr Speaker, Honourable Members, we are treating this very Act seriously because it determines our work for the next weeks. We are going to be looking keenly at the Budget after that we would have dissolved into Committees of Supplies and all of those will be predicated on this document that we are approving. Mr Speaker, without boring this House with too long speech, I want to appeal that this document be sent to Pre-legislative hearing.

THE SPEAKER: For the second time?

HON. ABDUL KARGBO: Yes, Mr Speaker.

THE SPEAKER: Were you here this morning?

HON. ABDUL KARGBO: I was Mr Speaker. Mr Speaker, what happened this morning was just for the sake of the camera, it was not a Pre-legislative hearing.

THE SPEAKER: No, sir. Honourable Member, no way I would ask.

HON. ABDUL KARGBO: Mr Speaker, that meeting was chaired by those coming with the amendments and a Pre-legislative hearing is chaired by a Member of Parliament

[Applause]. Mr Speaker, if also you would allow me to show you a difference between that meeting this morning and a Pre-legislative hearing, I would say a Pre-legislative hearing makes provision for amendment and correction, but nothing of the such was done.

Mr Speaker, Honourable Members, I have just given you one difference between the meeting and a Pre-legislative hearing. Another difference between the meetings we had this morning and the Pre-legislative hearing...*[interruption]*

HON. FRANCIS A. KAISAMBA: And in the meeting, I was the Chairman, not the Ministry of Finance or the NRA.

HON. ABDUL KARGBO: You superintended over the choice of who is to speak but you were not the Chairman for that meeting.

HON. FRANCIS A. KAISAMBA: Who was the Chairman then? So, what is the difference?

HON. LAHAI MARAH: Point of Order Mr Speaker?

THE SPEAKER: No, I will not allow any Point of Order yet. I was not present at the Pre-legislative hearing, but I stood the House down to allow a Pre-legislative hearing to proceed now for you to say here that the meeting that took place in Committee Room One was not a Pre-legislative hearing, I found out that very preposterous but please Mr Chairman of the Finance Committee.

HON. FRANCIS A. KAISAMBA: Thank you very much, Mr Speaker. That was a full fledged Pre-legislative hearing Sir. I was the Chairman of the meeting and they asked various questions including the very Honourable Member and the officials from both NRA and the Ministry of Finance attempted to answer almost all of the questions as per the Finance Bill 2020. So, I do not know where he is coming from.

HON. ABDUL KARGBO: Yes, Mr Speaker. Mr Speaker, this is not the first time this House is exposed to Pre-legislative hearing. I could remember when we had the Pre-legislative hearing.

HON. SIDIE M. TUNIS: Mr Speaker, Point of Order. Can you allow the Honourable Member to proceed with the Debate? Let us forget about this Pre-legislative hearing for now please! I thank you.

HON. ABDUL KARGBO: Thank you my Leader. Mr Speaker, I do not want to refer this House to S. O 47[2] which clearly defines what a Pre-legislative hearing is. Mr Speaker, let me say in all of the Pre-legislative hearings that we have had as a Parliament, there has been amendment on the original documents, we always refer to Pre-legislative hearings because we are apprehensive of the original documents brought to this House and we do not want a rancorous Debate, that is why we save the time and we went to the Pre-legislative hearing. But I want any Honourable Member here to show me the difference between the original document and what we have now in front of us. It is the same nothing was done to the document. It was a question and answer Session we had couple of seconds ago, it was not a Pre-legislative hearing *[Applause]*.

THE SPEAKER: Are you not misunderstanding what a Pre-legislative hearing is Honourable Abdul Kargbo?

HON. ABDUL KARGBO: Yes, Mr Speaker.

THE SPEAKER: Do not mislead the House.

HON. ABDUL KARGBO: Mr Speaker, I am not.

THE SPEAKER: Mercifully, you have referred the House to S.O 47[2], can you read it now?

HON. ABDUL KARGBO: S.O 47[2] reads: "A Pre-legislative scrutiny and discussion of a Bill in camera maybe arranged where necessary between Members and the Minister or a Member in charge of a Bill. Such an encounter may be open to the participation of stakeholders if there participation at this stage is considered necessary."

THE SPEAKER: Thank you Honourable Member. Did S.O 47[2] talked about amendment? Did you read the word "amendment" when you read it?

HON. ABDUL KARGBO: Mr Speaker, you saw the word, "scrutiny" and you saw the words "discussion of the Bill."...*[interruption]*

THE SPEAKER: There is no "amendment." I agree, we do not have amendment there. So, where did you get the amendment?

HON. ABDUL KARGBO: We did the amendment here.

THE SPEAKER: Thank you. So make sure you do not mislead the House about the nature and scope of the powers of Pre-legislative hearing.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, why I am discrediting this gathering this morning is because of three reasons. Firstly, S.O 47[2] states that, "Every stakeholder must be involved" and we have stakeholders who were not part of this Session this morning. It also says that; "we scrutinise." Mr Speaker, we did not in any way scrutinise this Act.

HON. SIDIE M. TUNIS: Mr Speaker, I do not think the Honourable Member has done anything wrong for now.

THE SPEAKER: No, he is advising himself.

HON. SIDIE M. TUNIS: Exactly, he simply said in his debate that he was thinking of going back to another Pre-legislative hearing, but we are not ready for another Pre-legislative hearing.

THE SPEAKER: Thank you Mr Leader! He is being misadvised when he believed that in a Pre-legislative hearing they should do amendment. The amendment should be done here. But any way, I have given you a lot of time, so wind up.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, I am rounding up. Honestly, Mr Speaker, I want to thank you for the opportunity you have given me to contribute to this Bill. But again, you made a very salient point that I wish to re-echo. You said that we should give opportunity to every stakeholder. I was there this morning and I want to report to this House that the Boss of NPPA who was also there had not

an opportunity to hear his voice into the Debate and he made several attempts and everybody saw him that he was displeased with most of what are in this document.

THE SPEAKER: I do not know why you are such a powerful advocate of the NPPA! But be that as it may, would you please conclude now?

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, I am rounding up with the last Standing Order, which is S.O 51[3] and it says: "When a Bill has been committed to a Select Committee, no further proceeding shall be taken there on until the Select Committee has presented their report to the whole House" [*Applause*].

On that note Mr Speaker, Honourable Members, I rest my case for now. This is my submission to this Honourable House Mr Speaker. I thank you [*Applause*].

THE SPEAKER: Thank you Honourable Member. The Honourable Abdul Kargbo, you may now have your seat. Honourable Abdul, you are a fine debater. Let me observe that no Bill has been committed to any committee, so let us go on with the debate. I will take two more speakers. The Minister is back and let us stop second-guessing why the Minister left the Well, that is his prerogative. Honourable Paramount Chief, you will be next after Honourable Ibrahim Tawa Conteh. The Honourable Abdul took up too much time, I almost thought Honourable Ibrahim Tawa Conteh has also taken the Floor, but you were going to say the same thing. Aren't you?

HON. IBRAHIM T. CONTEH: Not exactly Mr Speaker! Thank you very much Mr Speaker. Mr Speaker, Honourable Members, today we are privilege again in our Parliamentary journey to discuss another Finance Bill that should change the financial status or improve on the bottom line of Sierra Leone's Consolidated Revenue Fund that would help us to reduce our dependency on grant, which to date are showing that our Economy cannot perform without grants. Minus grants, month on month, our Economy will be on the negative trajectory. So, having the opportunity to contribute to a Debate of this nature, I would want to take the queue of the Chairman of the Finance Committee who says: "today's discussion should be centred on nationalism, patriotism and a sense of good judgment and conscience."

Mr Speaker, Honourable Members, the Finance Bill is the foundation for the Budget and the theme for this year's Budget is; "fiscal consolidation for human capital development and job creation." This Acts Mr Speaker, should address what the imam from Falaba is saying, the Bread and butter issues. The Minister was very brilliant on a particular day on Radio Democracy where he said if I could paraphrase him that to address the issue of bread and butter, we have to increase our job creation and for us to be able to create jobs we need to focus squarely on improving manufacturing locally. We need to strengthen our local manufacturing industries and if possible empower them against those who are competitively importing products of their like manner to ensure that they have the market competitiveness and make them market, so that they would make more money and they would return more tax.

Mr Speaker, Honourable Members, in the Finance Act of 2019, I could recalled vividly, we reduced taxes on the importation of Beer and Stout form \$4 to \$1.5 that was also another hue and cry. The Sierra Leone Brewery Company Limited came to this Parliament and complained, they submitted yearly their performance on their account and it shows they are in a big trouble. And Mr Speaker, let me draw the attention of this House that what the Sierra Leone Brewery produces for year is 200 hectolitres of Beer. I do not know how to describe it because what is produced in Nigeria is 200Mln hectolitres which means the parent Company can afford to close the Sierra Leone Brewery and move to Nigeria. I was expecting that whiles we are discussing this Bill; we would also look at what we have achieved in terms of the reduction of tax on that particular commodity. Whether it has added to the bottom line or it stays stagnated or what has happened to it so that we can judge and make an informed decision as to whether we can empower the Sierra Leone Brewery, so that we improve their visibility in the market. Because what I was told and understood from them is that they have commissioned a new scanning line and since the commissioning of that scanning line they have stock of can-beers in there factory that is almost running to it expiry period which means competitively importation of beer has taking over production of local beer which does not speak to the theme of this Budget "Job creation." If the Sierra Leone

Brewery has the muscle to produce more and meet the market appetite, I am sure it would also intensify them to create more jobs. So, I would want as we review this 2020 Finance Bill, we look at how we can empower local industries.

Mr Speaker, Honourable Members, can I make another reference to another local industry? Quite recently, there is a Factory that is yet to be commissioned it is called "Kissy Industries." They are producing cooking oil for Sierra Leoneans. They are producing it at a large quantity and it will interest you Mr Speaker, that even the jerry-can that is use to package that oil is design and produce in Sierra Leone and it is facing stiff competition as they import the material. What they do is that, they buy the palm cannel from our people in the Provinces which is creating job and put more money into our people's pocket. We cannot address the bread and butter issue if we fail to address Economics 101 which is "reduce expenditure and increase spending." The only way we can reduce expenditure and increase spending Mr Speaker, is to put more money into the pockets of the local people of this Country *[Applause]*. I am encouraging the Tax authorities and the Ministry of Finance like the Honourable Daniel Koroma said; "the Finance Bill came in good time" that we can look at it, we can diagnose, cut, fix and ensure it fits our situation so that we can turn around our current Financial and Economic predicament.

Mr Speaker, Honourable Members, there is also a concern on this Bill that spoke about the issue of auction. Mr Speaker, I want to draw you attention to the fact that auction is part of a process that should add to the revenue base of a Country. I do not want to be tempted to go to what has happened but looking into the future, I would want to say, let us ensure that when this Parliament approve a particular piece of legislation people follow it and do so to the letter *[Applause]*. Mr Speaker, let me give you a gist in the last auction of a 40 feet Container of Savannah Dry that was sold for only LE8Mln. So, for me, if we are going to include auction in this Bill, let us ensure to understand that our objective of maximizing revenue to add to the bottom line of this country, the auction also contribute to it Mr Speaker.

Mr Speaker, Honourable Members, let me draw your attention to another Clause in this Bill that has to do with the actual engine of Revenue Generation [NRA]. Mr Speaker, William Shakespeare once said: "experience has thought me not to be enthusiastic too soon." What we have seen and what we have heard from other MDAs particularly Revenue Generating MDAs is not a good writing to increase our revenue base and to meet what we intend to achieve. If we are bringing the NRA under the Treasury Single Account [TSA] and this Parliament has approved an Act for the NRA that says they should retain 3% of their Revenue generated and with the experience of others in the TSA particularly in terms of retrieving that allocation from an Acts of Parliament, it means the NRA will not be able to meet there obligation and to meet there two targets. They have an IMF and local targets. And most times, from what Ibrahim Sorie has been saying on the radio is that the local target is higher than the IMF target and if we are putting more pressure on them it means we must give them the free hand *[Applause]*. Bringing them into the TSA Mr Speaker, it will limit seriously. Even though, the Financial Secretary told us that there are Standing Orders at the Central Bank, I wonder why those Standing Orders were not affected for a case in point, the National Telecommunications. They have complained to this House that between 2018 to 2019, they are yet to receive about LE58Bln of what should have been allocated to them as per the Provision in Section 11[A] of the amended Acts of 2009.

Mr Speaker, Honourable Members, let me draw the attention of the Minister and the Financial Secretary to a portion of the Public Financial Management [PFM] Act of 2016.

THE SPEAKER: Honourable Member, enlighten me! What is the Percentage to be retained by NRA in the Parent Act?

HON. IBRAHIM T. CONTEH: This Act is saying, they are going to bring the NRA under the TSA.

THE SPEAKER: No, is the 3% changed by this House?

HON. IBRAHIM T. CONTEH: The 3% does not change Mr Speaker. But what is happening from experience is about getting that 3% from other MDAs especially the

ones that I have mentioned to you. I have cited an example that, retrieving that money from the Consolidated Fund to ensure that the NRA functions well in good manner is the biggest challenge. I am sure it would be troublesome process that is why we are saying, we have to be careful because we have set ourselves a project.

THE SPEAKER: That is very speculative.

HON. IBRAHIM T. CONTEH: Mr Speaker, there is no change in the percentage.

THE SPEAKER: Then what you are saying is speculative.

HON. IBRAHIM T. CONTEH: It is not speculative because there are justifications to that.

THE SPEAKER: By reference to the others.

HON. IBRAHIM T. CONTEH: Yes Mr Speaker.

THE SPEAKER: I am not so sanguine about that

HON. IBRAHIM T. CONTEH: We will look at that Mr Speaker when we come to the Committee Stage.

THE SPEAKER: Anyway, carry on!

HON. IBRAHIM T. CONTEH: Mr Speaker, Honourable Members, I was about drawing your attention to Section 29[2] of the PFM Act which state clearly the modus operandi on the use of revenues generated by entities or agencies of Government. With your leave Mr Speaker, it says; "Agencies that are set by an Act of Parliament, they can earmark their percentages as per the Acts that they can retain." So, I am sure if we are looking at two separate Acts Mr Speaker, we have the PFM Act that is giving them mandate to earmark their revenues as per the Acts of Parliament. But we have another situation wherein they are going to take them to the TSA Mr Speaker. I am afraid we are heading for double jeopardy. They say if you do the same thing all the time and get the same result, continue to do them especially when the results are positive.

Mr Speaker, Honourable Members, I see a problem if we move the Sierra Leone Commercial Bank and the Rokel Commercial Bank to the Ministry of Finance, because

they have been under the NCP and they are making money. Their situation was bad, and the Rokel Commercial Bank almost closed. They have moved and the NCP has managed them on to the point that Sierra Leone Commercial Bank is the highest earning revenue making entity in the Banking Industry currently in Sierra Leone, which means the NCP is doing a good job. Yes, I agree that they may not be up for digression. However, let us allow them to look at it, maybe we can get the Ministry of Finance to participate in the process *[Applause]*, but to get them moved especially when the Ministry of Finance has a full hand currently Mr Speaker.

THE SPEAKER: Did you draw my attention to that portion? I cannot find it. Is it Clause 23?

HON. IBRAHIM T. CONTEH: Mr Speaker, Clause 23, like you rightly said.

THE SPEAKER: Yeah, I have read that.

HON. IBRAHIM T. CONTEH: That which you read, if you go to the Parent Act, the NCP Act, the Sierra Leone Commercial Bank and the Rokel Commercial Bank are under the NCP's portfolio which means, this Act is providing that, these two entities are taken from the NCP and moved to the Ministry of Finance.

THE SPEAKER: When you go to the Parent Act, it is removing it from the Provision in the Parent Act.

THE SPEAKER: I accept that as far as Clause 23 is concern.

HON. IBRAHIM T. CONTEH: The first Schedule to the NCP Act 2002 is amended by deleting item 16 and 19 respectively.

THE SPEAKER: I accept that.

HON. IBRAHIM T. CONTEH: Perfect.

THE SPEAKER: But then, you went on to add.

HON. IBRAHIM T. CONTEH: Mr Speaker, Honourable Members, it is in the Budget Speech that, they are deleting it from the list of entities being supervised by the NCP and now they are moving these two under the supervision of the Ministry of Finance.

THE SPEAKER: I do not see that one.

HON. IBRAHIM T. CONTEH: Well, that is what it is.

THE SPEAKER: But wait a minute, this is a very important subject. I am sure the two Banks have boards that we have approved here!

HON. IBRAHIM T. CONTEH: Yes Mr Speaker!

THE SPEAKER: Have we approved there boards here?

HON. IBRAHIM T. CONTEH: Yes Mr Speaker!

THE SPEAKER: So, what is the Ministry of Finance going to do with them?

HON. IBRAHIM T. CONTEH: The Ministry of Finance is to supervise them.

THE SPEAKER: What is the role of their boards then?

HON. IBRAHIM T. CONTEH: The boards will still exist but the boards will be handling the daily activities of the banks in terms of their reporting and their audit.

THE SPEAKER: And the Ministry of Finance will do what?

HON. IBRAHIM T. CONTEH: Will have general supervision. What the NCP is doing now, the Ministry of Finance will take over that.

THE SPEAKER: Again, I am not persuaded [*Laughter*].

HON. IBRAHIM T. CONTEH: You cannot be Mr Speaker because you do not have the Parent Act.

THE SPEAKER: I am not persuaded. I think you are reading far too much in Clause 23.

HON. IBRAHIM T. CONTEH: No Mr Speaker, it is in the Budget Speech. I am not reading anything out of the moon.

HON. P.C BAI KURR K. SANKA III: Mr Speaker, Point of information.

THE SPEAKER: Yes Honourable PC!

HON. P.C BAI KURR K. SANKA III: Yes, Mr Speaker!

THE SPEAKER: You have had your own bite of the sherry; do you want a second bite?

HON. P.C BAI KURR KANAGBARO SANKA III: No, I just wanted to answer some questions.

THE SPEAKER: No Chief, Honourable Ibrahim T. Conteh is perfectly capable of answering those questions.

HON. P.C BAI KURR K. SANKA III: Okay Mr Speaker.

THE SPEAKER: Chief, you have had the first bite.

HON. P.C BAI KURR K. SANKA III: Okay Sir.

THE SPEAKER: So you are not allowed a second one.

HON. P.C BAI KURR K. SANKA III: Okay Sir.

HON. IBRAHIM T. CONTEH: Mr Speaker, can I state again that, it is in the Budget Speech and it was clearly stated in the Budget Speech that the reason for deleting 16 and 19 is to move them to the Ministry of Finance for supervision. I would have been pleased if they are to be moved to the Ministry of Finance, had it not been for the fact that currently the Ministry is battling with revamping the Economy of Sierra Leone which is a very serious task and a very high and enduring task. By the way, I stay very close to the Minister; his house is like two blocks away from mine and most times when I wake up, even at 2:00 a.m. you will see him seated in his veranda and he would be thinking about fixing this Economy *[Laughter]*. And I do not want to give him additional problem, so I want to take that problem off his head.

Mr Speaker, Honourable Members, the Minister of Finance seated here today, people would think we are at loggerhead, but it is not, it is because Sierra Leone is the first priority *[Applause]*. But if I am in politics today, it is because of that Minister, but our relationship does not go beyond Sierra Leone. Sierra Leone is our priority and secondly, I do not want him to get too old, for him to grow grey hair like Mr Speaker is using a natural wig too soon. So, because of that, I want us to remove that burden away from him *[Laughter]*.

THE SPEAKER: Do not make comparisons that are too wild *[Laughter]*. I do not think the Minister will ever have the good fortune of going as greyish as I have so soon. My grey hair was the product of the extra ordinary effort I made at Economic Community of West African States [ECOWAS], not here. I had to work double shift so to speak, but having said that Honourable Member, you like your counterpart, the Honourable Abdul Kargbo. You seem to be well briefed *[Laughter]*.

HON. IBRAHIM T. CONTEH: Not exactly Mr Speaker! What I do is when I receive document from Parliament, I go home and seat in my small office, I diagnose them, I look at the related sections, the related counterparties and bring out the facts and I do make my own notes. So, from my own notes, I realised that deleting Clauses 16 and 19 means you are removing them from NCP to the Ministry of Finance like he said in the Budget Speech.

THE SPEAKER: That is the point where I disagree.

HON. IBRAHIM T. CONTEH: It is in the Budget and the Minister will explain.

THE SPEAKER: Indeed, I am waiting for his explanation.

HON. IBRAHIM T. CONTEH: He will explain.

THE SPEAKER: Because, if in the Minister's explanation, he endorses what you are implying, I will have a saying on that as well.

HON. IBRAHIM T. CONTEH: Thank you Mr Speaker. Mr Speaker, Honourable Members, Clause 42 of this Bill is a shortcut or a bypass to paragraph 34 of the Budget Speech. Paragraph 34 is saying that our Government like the President pronounced some months ago that we are going to put together our working tools that will control travelling overseas. What this is saying, is like you are looking for a backdoor to arm-twist what is in paragraph 34, that is to say, allocating non-accountable impress. Mr Speaker, what happened in this Provision was, whilst the non-accountable impress is unconnected to the Presidency and the Vice Presidency. You can go to Clause 42 on page 26 *[Undertone]* of the Parent Act.

THE SPEAKER: What grip do you have about this one?

HON. IBRAHIM T. CONTEH: My grip is the nature of the subsection, the wordings and the ensuing subsection after 5... *[interruption]*

THE SPEAKER: Yes, subsection 6.

HON. IBRAHIM T. CONTEH: Mr Speaker, Subsection 6 is saying: "Approval for the authorisation of the use of the non-accountable impress referred to in subsection 5 shall be granted solely by the President"

THE SPEAKER: So, what is your problem?

HON. IBRAHIM T. CONTEH: Which for me means, the non-accountable impress referred to in subsection 5 is a blanket not only limited to two offices mentioned in the last line, but an extension to MDAs, because if we are looking at the two offices in the last line, the President cannot approve himself. Mr Speaker, it was the same denial we had in 2019.

THE SPEAKER: I am sorry. From my own experience, what you see in subparagraph 5 and 6 are perfectly in consistent with International best practise.

HON. IBRAHIM T. CONTEH: Mr Speaker, when we come to the Committee Stage maybe you will look at it in-depth and understand it from the way it is.

THE SPEAKER: No problem.

HON. IBRAHIM T. CONTEH: Mr Speaker, Honourable Members, finally, much have been said about the NPPA. I do not think I need to be laboured on this point and we will wait until we go to the Committee Stage. But what I want to end with is that our opinion today is to ensure that we give the Ministry of Finance the necessary support to meet the growing demand of fixing the Economy and meeting the bread and butter that we promised. Thank you Mr Speaker *[Applause]*.

THE SPEAKER: I really do like your conclusion. Congratulations and well done! Honourable Paramount Chief, I think you are the last on my list before we conclude.

HON. P.C. SAHR Y. K. MBRIWA II: Thank you Mr Speaker. Mr Speaker, Honourable Members, I appreciate the fact that we are in an active search for the best way on how we can help the Ministry of Finance to improve on our economic performance and also improve on the growth of this Country as well as the implementation of all the programmes that have been putted in place by the Ministry of Finance.

Mr Speaker, Honourable Members, I also appreciate the debate, especially when I wanted to say thanks to a colleague, Honourable Daniel Koroma who gave us a deeper insight on the principles of enactment of Finance Bills that the House can approve the generation of revenue by the Ministry. But it has little to do with the disbursement and the expenditure. That one, I hold a different view.

Mr Speaker, Honourable Members, what is worrisome to me has to do with the kind of inequalities the Minister mentioned in his statement to the House that, there exist so many inequalities in our communities, inequalities in our distributions of development in the Country, inequalities in our allocations as well as inequalities between chiefdoms and districts as well. This is worrisome and I am happy that the Minister himself mentioned it in this statement. This is an issue that all of us should look at and find a way of addressing inequality in this Country. Because by saying that the Parliament has very little to do with the disbursement, the distribution and also the allocation of resources in this Country, it means these activities are discretionary in the sense that it is only the Ministry that can do or say anything about distribution of development in this Country without the participation of the House of Parliament which I see as a very serious concern, because inequality in this Country need to be looked at and they need to be addressed. Let us take the case of chiefdoms in this Country; all of us came from different Chiefdoms, we see big differences between the peripheral Chiefdoms and the central Chiefdoms. In terms of development, there are big gaps. In terms of allocation and distribution of development we always see differences between the central Chiefdoms as well as the peripheral Chiefdoms. What I would like this House to realise and the Minister to particularly take note of is, Chiefdoms are the basic territory of this Country and all Chiefdoms have relatively economic advantage. When we put all of

these together, they provide a sound economic base for the development of this Country. So, that means, we need to permeate each and every Chiefdom in this Country to grow and to participate actively in the economic development of this Country. If we do not encourage these Chiefdoms to participate actively in the economic development of this Country, it means we would be giving the wrong development index to the Country as well as to the International World. So, it is very important that the Minister here ensures that we have programs that would address the inequalities in this Country. We also have to accept that these inequalities are not sustainable and are not tenable in this Country. We have to find all means to see how best we can ensure that we bring the Chiefdoms, Districts and all regions to participate actively in the economic development of this Country. Impartial allocations will help a lot. We have heard from your statement that the Government is trying to restore confidence in our Economy as well as in our Governance. In that case, I want to believe that one way to address this issue is to ensure that the fiscal discipline that is been talked about in the statement of the Minister should be addressed. The issue of inequalities in this Country is a very sad concern; it is a very serious concern. All of us came from different parts of this country, you go to the peripheral Chiefdoms, you will realise that developments in these areas are actually not as good as we expect them. And here, we being the lens of the Country and the people, if we do not participate in the way development resources are distributed in this Country, it means we are not serving our people because this House is the lens of the people and we are here to ensure that the way resources are distributed, development is taking to every corner of this country are fairly done and we should be an eye witness to those things but if we do not participate in any of these things it means we are not serving our people and we are not doing the things in the interest of our people. I thank you Mr Speaker *[Applause]*.

THE SPEAKER: I thank the Honourable Paramount Chief for his contribution. We will now wind up this debate. Honourable Leader of the Opposition, you have the Floor.

HON. CHERNOR R.M. BAH: I thank you very much Mr Speaker. Mr Leader, can you please listening to me! I am going to be very brief. Mr Speaker, Honourable Members, most of my colleagues, especially the Honourable Chairman of the Finance Committee and the Honourable Daniel Brima Koroma were very direct to the point, because we are here to discuss the Finance Bill and its importance cannot be over emphasised. The Minister and his team has done a very good job. But as Honourable Daniel Brima Koroma said, myself would join him in commending the effort of the Minister. We hope that by the year 2020 with the advent of what we are seeing, we would also see a turnaround of the Economy.

Suspension of S.O 5[2]

S.O 5[2] is suspended to continue the Business of the House

HON. CHERNOR R.M. BAH: Thank you very much, Mr Speaker. Mr Speaker, Honourable Members, I still remember in the recent past, we struggled a lot with certain Ministers of Finance in ensuring that we get the Finance Bill getting through this House into an Act before dealing with the Appropriation Act itself. So, last year and this year have been very good and that is why I am commending the Minister of Finance and his team. I also want to remind colleagues Mr Speaker that, as Members of Parliament, we are also under obligation to ensure we do all we could in making sure that the Minister succeeds in his drive. Because what he does if its impact positively, we would benefits our own constituents. He is also a constituent and he knows that without this Parliament, he would not have been a Minister today. I am sure Mr Minister himself owes a lot of gratitude to this House and it is in that vein he is also expecting us to support him in ensuring that he succeeds in what he is doing. But like the Honourable Abdul Kargbo, when you want to help an institution or a group of persons, you have to make sure you support the person by doing what is right. So, in that process you will not just accept hook line and sinker what is brought before you.

Mr Speaker, Honourable Members, I want to assure the Minister and His team that we will do our best in ensuring that all those areas that this House believes are for the good of this nation will be supported. But beyond that Mr Speaker, I also want to

encourage colleague Members that, this Bill is not controversial. But for us to be realistic, I am sure there are grey areas in the Bill which we will have to address. Those areas that are not controversial we should not waste time on them. So, in that vein Mr Speaker, without wasting the time of this House, I want to say thank you again for being with us since morning and encourage the Minister to continue in exercising his patience, because dealing with Finance is always a thorny area. All MDAs have an interest and lobbying will never end. This is the only time when departments within the Ministry itself would be at divergent. In all cases they are together, but when it comes to interest each Department will be moving towards protecting their interest for their survival and very existence. Mr Minister once again, through the Speaker, I want to assure you that considering the fact that you have done your best in keeping to the time table which is very much important. We would also endeavour to ensure that we support you to the best of our abilities. Thank you very much, Mr Speaker.

THE SPEAKER: I thank the Honourable Leader of the Opposition. Of course, he was not here on Friday when the Minister delivered his Budget Speech, but I can assure you that this House gave him a resounding applause acknowledging the good work that he and his team has been doing. That said, I now call on the Leader of Government Business before I invite the Minister to respond to the many issues, questions and concerns raised by Honourable Members.

HON. SIDIE M. TUNIS: Mr Speaker, Honourable Members, I want to start by thanking my colleagues and to welcome the Leader of the Opposition back to Sierra Leone and back to this House. I welcome you my boss!

Mr Speaker, Honourable Members, like the Honourable Leader of the Opposition said, Finance Bills, especially Finance Acts always have issues because of the different interests of MDAs. But I believe this particular one is so thorough that, we do not have rare issues. Colleagues have made their comments and I am sure that the Minister when he is responding will address some of those issues. I believe generally, it is a very good one and I also believe that if we decide to keep our eyes on the ball, this is a Bill that we should be able to pass as soon as possible.

Mr Speaker, Honourable Members, having said that, let me react quickly to an issue mentioned by colleagues relating to the Procurement Directorate in the Ministry of Finance. I am very much aware of the Fact that last year, we had a very heated debate on the issue of the Procurement Directorate to an extent that, the Honourable Speaker had to give a ruling that instead of the Directorate, we should have a Procurement Unit like any other Department. It will therefore be a surprise, very strange to me to hear that, in fact, the Ministry of Finance went ahead to create a Directorate. I want to assure my Honourable colleagues that after today, I will do everything possible to investigate this matter, if it is true that there is a Directorate established by the Ministry of Finance. I can assure you that, I will ensure it is reduced to a Unit as directed by the Honourable Speaker last year.

Mr Speaker, Honourable Members, I want to appeal to the Ministry of Finance, especially the technical staff in the Ministry to please consult other MDAs at any time they are to tamper with their Acts. Those laws they are dealing with, whenever they intend to create any change or to make any change to them, please consult the MDAs concern. We should always respect each other; we should respect the various institutions.

Mr Speaker, Honourable Members, a colleague also spoke about the issue of TSA and the MDAs. I agree because even the Financial Secretary seated here, he and I have had serious arguments over payments to MDAs, especially those MDAs that have deposited their monies into TSA. But I want to assure you that the Ministry of Finance has always cooperated, even though sometimes they have delays, but they have always ensure that they pay every single cent they owe to MDAs. I believe that is the situation that will continue, even though I personally do not agreed with the issues of NRA, because I believe NRA is doing so well that for us in Parliament, we would not want any disruption at all. But again, I have so much confidence in the Leadership of the Ministry of Finance that when they takes decision trust me, they know what they are doing.

Mr Speaker, Honourable Members, on the issue of Commercial banks, I think it is right that the commercial banks be moved to the Ministry of Finance. And when we talk

about the Ministry of Finance, it is not just about the Minister or the Financial Secretary but there is a Central Bank that is doing the supervision of the commercial banks. It is true that we should not defeat the purpose for which NCP was created; we know very well that it was created to deal with those institutions that are not performing. But if we have two of these institutions that are not performing to expectation, I do not see any reason that we should keep them with NCP. As such, I will ask Honourable Members to support the Ministry of Finance to ensure that we have those banks removed from the NCP and moved to the Ministry of Finance. I am very much convinced that the Honourable Minister of Finance who is a very good friend of Parliament, from what we saw in the Budget, it is going to be in the position to adequately explain to Honourable Members, especially Honourable Marah everything that has to do with this Bill. But trust me Honourable Members, we have a very good Finance Act for the Year 2020 and with this Act, the bread and butter Budget will be implemented in full. I thank you very much.

THE SPEAKER: I thank the Honourable Leader of Government Business for his contribution. Let us not also lose sight of the fact that NCP was created not to be in existence in perpetuity, no! It was created for a purpose to ensure that none performing parastatals were liquidated and placed in the Private Sector. Now, they have extended their life span beyond what was envisaged. Far beyond that, that is an issue that we have to address in this House. Having said that, Mr Minister, the Floor is all yours.

MR JACOB J. SAFFA: Mr Speaker, Honourable Members, let me thank you very much for your usual debate on matters of national interest. I personally do not like and I will not support rubber stamping. I like to be challenged, because when you are challenged, it gives you an opportunity to provide some public education on some matters that may not be clear to everybody.

Mr Speaker, Honourable Members, let me start on the general note and it is the reality. Mr Speaker, the reality is that, the Ministry of Finance and the Minister of Finance everywhere in the world is a very powerful position and Institution *[Applause]*, and that

power is derived from the national constitutions. In the case of Sierra Leone, it is from the PFM Act. Therefore, I implore every Member and the general public to read the PFM Act 2016. That PFM Act 5.5[2A] says: "For the purposes of discharging his responsibility, the Minister may establish or continue in existence within the Ministry as the case may be such departments, divisions or units as he may consider necessary or expedient", so this Act was passed by this Honourable House. I will come back to that point, but let me firstly go on the general note. In terms of processes, when you want to do amendment, first of all, there is always going to be resistant from different quarters with the Ministry of Finance. But it has the responsibility of mobilising the resources to pay salaries and wages of Government workers including Members of Parliament and the Ministers; we have that responsibility. When you want more resources, you go to Ministry of Finance. So, anything we are doing, it is in the interest of mobilising those resources for your own benefit, not for the benefit of the Minister of Finance or the Financial Secretary. We have nothing to gain for holding your resources. Absolutely, there is nothing we can gain. If I take money from here, it is just for the good of this Country. We need to recognise that point *[Applause]*. At any time we do an amendment, we do necessary consultations. I agree, maybe, down the line, there were limited consultations, but I will come to that particular one.

Mr Speaker, Honourable Members, in the case of the Public Procurement, this is a very good opportunity to explain some principles to us. We need internal controls; first of all, the Ministry of Finance has the responsibility for Fiduciary Management and Fiduciary Management entails both Procurement and the Financial Management. That is enshrined in the Constitution; it is also enshrined in the PFM Act. It was recognised years back to create a regulator i.e. the NPPA to regulate, but to ensure internal control. It will be very dangerous for that regulator to employ Procurement Staff and post them to Ministries, it can change them when it wants to and there would be no internal control there. And for the records, it is not the Ministry of Finance that employed the Procurement Officers, it is the Public Service Commission [PSC] and they are posted by the Human Resource Management Office [HRMO]. The only thing is that

the Ministry of Finance has within its Ministry a Procurement Unit as you want us to put it now despite of the Provision of PFM Act 5.5.

THE SPEAKER: Mr Minister, let us be clear, it is not now.

MR JACOB J. SAFFA: No, sorry, I am coming.

THE SPEAKER: That decision was made by this Parliament last year.

MR JACOB J. SAFFA: Okay, point noted Speaker! But let me just put it on the record that the Directorate was inherited, it was created in 2016. In fact, last year, for it to have been brought in the Finance Bill, it was redundant and superfluous. Honestly, but we will go according to what you have said. We can call it a Unit; it has to exist as a Unit as described by this House, there is no problem with that Mr Speaker. But just for the record, I want to state that you cannot have a regulator employing the Staff, posting the Staff left, right and centre; that will be conflict of interest. At any time the Procurement Officer in the Ministry of Defence fails to do what he wants there will be a problem and it was in that light that our partners advised that, we need to have internal control and therefore established the Unit that is solely responsible for such internal control and it was never done in isolation.

Mr Speaker, Honourable Members, for this process, I personally called the Chief Executive Officer [CEO] of the NPPA who briefed Honourable Kargbo very well *[Laughter]*. I personally called him to a meeting and discussed the way forward of this Unit.

HON. ABDUL KARGBO: Mr Speaker, can the Minister withdraw?

MR JACOB J. SAFFA: Mr Speaker, I withdraw *[Laughter]*. I personally called the CEO to a meeting with the rest of the Board Members. When the President directed that we need to localise the smaller contracts and contracts that can be delivered at local level, I called the entire Board membership including Dr Kandeh who was here and the CEO of the NPPA in a meeting. I told them what the President has directed with effect. I said, I cannot direct, I cannot effect this without coming to you. The first augment here was that, there are provisions in the regulation already that exist and I said, okay that

is fine but we need to get it very explicit so that everybody understand it and it was in that light that we made those amendment particularly the one relating to the local content.

Mr Speaker, Honourable Members, now the concerns relating to those thresholds, if you could remember Mr Speaker, Honourable Members, it is not new, it is something we discussed here last. What only happened was, there were some mistakes in the final editing. So, all what we did because I could remember, there was this threshold of 60\100. The whole idea about 60, because of price increases, when you give LE60TH nothing will happen, that is why we raised the threshold. It also give opportunity to our small scale contractors to raise money, there was no personal interest. After all, the Ministry of Finance is not a big Procurement entity. And these concerns came from the MDAs. So, in terms of stakeholders, the stakeholders are not only Honourable Members, they are not only the NPPA but the MDAs themselves; we listened from both sides. The MDAs do the procurement. There are rigidities that stumble governance, they raises some of the concerns with us. So, that is why they said, when we want to procure, as we put it in 2019 that less than LE1Bln is always problematic and it is delayed. A roof may be blown off from the building then you have to wait for six, eight months before it goes through the process. So, we do some consultations as far as that is concern but the House deserve the right to amend whatever they feel like doing but I remember last year we did it.

Mr Speaker, Honourable Members, on making laws and policies for institutions, that is normal. The Ministry of Mines makes policies when it comes to Minerals for the National Minerals Agency [NMA]; the Ministry of Finance makes tax policies for NRA. That is normal practise but in consultations with them.

Mr Speaker, Honourable Members, on the sensitive security items, this just an extension of what is going on. If we decide to build bunker here against our detractors tomorrow we have to go through that process; the Office of National Security [ONS] want some equipment to catch our spies, we have to go through that process; already it is going on. Those are sensitive security materials but extended Military. All what we

are saying, the President is so much of a responsible person that he cannot authorize anything that is not sensitive, it has to be sensitive. That is all what we are saying.

Mr Speaker, Honourable Members, now on the issue of NCP, I really do not see this. The NCP was created to privatize, simple! The World Bank had wanted us to privatize them, as a Government, because of the loss those institutions were incurring, but since last year they are now making profit, they are improving. We have been able as the Ministry of Finance to convince them that, no, we need these two banks as nationals because of the importance local banks are. We remember the days when we had the rebel war, during the period of the Johnny Paul Koroma's coup d'état, everybody went out only Commercial banks survived and make life comfortable for people. So, what Cabinet has decided is that we do not privatize the Sierra Leone Commercial and Rokel Commercial banks. So, because we are not privatising them, it makes no sense for them to be placed under the NCP, that is all what we are saying. And the natural Home for a Bank where we talk about money is the Ministry of Finance, it is nowhere else. They cannot be placed under the Central Bank because the Central Bank will be unbiased in dealing with that because it is competing with other Foreign Banks. The Central Bank must be seen but we do enhance supervision as recommended.

Mr Speaker, Honourable Members let me just inform this House that we are already part of the Board. We are not doing anything extraordinary, we do not even have the time as Honourable Ibrahim Tawa Conteh said to do anything other than that. We have a Member on the Board already and that is all. All what we are saying is that, since we are not privatising them now, remove them from the list and the owner of the banks is the Ministry of Finance who owns the banks because we have Government money. So, where should they go? Yes, Mr Speaker.

THE SPEAKER: Bear with me Mr Minister, the point you are making is extremely important and sensitive. Not too long ago, this nation was told about unsecured loans to persons who were politically exposed, that almost brought those two banks down at that time those banks were not under the Government or under the Ministry of Finance. What guarantee can you give to this House that by sending them now to Ministry of

Finance, that the Political sensitivity that we are trying to run away from, by strengthening the boards of those Banks will not be extravagant? I almost find this as a contradiction with us.

MR JACOB J. SAFFA: Mr Speaker, Honourable Members, I absolutely disagree with you. Firstly, there is nothing we have to do again. The Governance structure remains intact and the Board is going to remain intact. No! I am coming; excuse me Honourable Members, the Board is like NRA, NRA has a Board and it is functioning, we are members of the board that is all. We do not interfere into the operational realities. All what we are saying, since it is not NCP more because Government want to take steps in privatising, so we want to remove it. The question is, there is no place for it to be on NCP Act? Then the question now comes, if it is not going to be part of the NCP list for privatization where should it go? The Governance structure of the Bank is clear, the Board is going to be there, we have only one representative of the Board. If we do not interfere in the operational realities but within the over roll Financial Sector Management that is where we exercise our authority no matter where they are. As a matter of fact Mr Speaker, Honourable Members, we are really doing part of that but from a distance. That is all we are saying. We just recently got the World Bank and the IMF to support Government do the diagnostic studies on those banks.

THE SPEAKER: Mr Minister, let me cite myself as an example. Let us assume for the sake of argument that I went to the Commercial Bank and sort a loan and the Bank did not find me the suitable person to be granted that loan. If that Bank is now placed under your Ministry, it gives me now the opportunity to go to your Ministry to put pressure on the Bank to give me that loan.

MR JACOB J. SAFFA: No! No! No! Mr Speaker, Honourable Members, never! First of all Mr Speaker, Honourable Members, Members of Parliament have rights to loan as long as the loan is guarantee against their salaries and their benefits that is one and secondly it is been under a guess but the fact remains the banks.

HON. SIDIE M. TUNIS: Mr Speaker, I think we should just allow the Honourable Minister to continue with his presentation. Mr Minister, you are not debating with

anybody, just continue your presentation. You do not even have to explain, we all understand already.

THE SPEAKER: Mr Leader, he as to explain.

MR JACOB J. SAFFA: Mr Speaker, I want you to go on records that when I come here.

HON. SIDIE M. TUNIS: Mr Speaker, Honourable Members, you are confusing the Minister. He has already explained.

HON. HASSAN A. SESAY: No! No! No! Mr Leader of Government Business, that is not the case sir. With all due respect, he is not been confused. The Minister is seasoned enough to react to undertones.

MR JACOB J. SAFFA: No, I do not get confused so easily.

HON. HASSAN A. SESAY: Thank you. So, do not get on it, do not worry.

THE SPEAKER: Let us not belittle the capacity of the Minister. Mr Minister, proceed. You have my protection. In fact, you do not even need it because I admire your capacity to handle things.

HON. SIDIE M. TUNIS: Thank you.

MR JACOB J. SAFFA: Mr Speaker, Honourable Members, let me also put on records that whatever we bring here as Ministry of Finance is a decision of Cabinet. So, innuendos should not be directed at Ministry of Finance. It is the Executive branch of Government that has agreed subject to Parliamentary ratification to come up with this amendment. And cabinet has realised and there are other plans to take into consideration the statement made by Mr Speaker about dealing with the NCP issue but the NCP issue as I said, is just because we are not going to privatize the Sierra Leone Commercial and Rokel Commercial banks. Therefore, the reason why they were placed under the NCP does not exist anymore.

Mr Speaker, Honourable Members, on promotional taxes, we have given 10% because the first problem we had, I met with all Telecommunication companies on this issue

when they raised the concern we did not even know how much percentage of the calls that were promotional. We had instances where they were raising promotional costs to be on the higher height. How can you really believe that 40% of the calls we make are promotion calls? How can you really believe that? So, as a Government, we need to come down and say okay we can give you 10% but if we say 40% or 50%, that means everything will be tax free and we will not have money to take care of your welfares.

Mr Speaker, Honourable Members, on threshold on local contracts, of course that one I have explained. We have enough provisions in the law which talks about encouraging the local industries and one of that has been largely explained in the Budget Statement and it will be part of the Debate such as issues of creating Special Economic Zones and doing business with the National Investment Board. But on the fiscal side, we have reduced taxes on raw materials **5%** and other inputs **5%** and these are part of the Finance Act. So we thank you very much for that, we are very mindful of that. The Finance services exempt is also in line with improved Financial Sector. We have also removed accepted financial services from GST which is also part of Finance Act.

Mr Speaker, Honourable Members, yes, I agree with the Honourable Ibrahim Tawa Conteh that, from time to time we should be able to evaluate; but we have enough statistics, enough evidence of whatever policy we come up with, before we come up with the new Policy the following year. So, Mr Speaker, Honourable Members, as I said, we did our consultations with other MDAs.

Mr Speaker, Honourable Members, on the issues of NRA, it is not for anything. First of all, the entire resources collected as taxes by the NRA, is coming into the Consolidated Revenue Fund [CRF]. They have things like ASSYCUDA fees, licenses fees for Clearing and Forwarding agencies. All what we are saying is just to raise our revenue figures and these are government revenues. It is like the Non-Governmental Organisations [NGOs] and other agencies collecting revenue. That is what we are saying. It is not that the revenue is going anywhere; it is just for the records. I would want records to show that revenues have been collected because they are now accounted for, that is all we are saying. Now, the other issue again is that, just for the records, 80% of what has been

collected by the Treasury Single Account [TSA], has been paid back to them and we have standing orders every month, all the money they collect different percentages goes to them. It is part of this Budget, you can analyse the figures and you can analyse for yourself Agency by Agency how many Billions have gone to every Agency. When we started we had some challenges before but for most of these agencies, if you go back to 2010, ask them to do Internal Audit of 2010 to 2017 and see what they have to pay to Government. If we insist for them to pay back to Government, they would just collapse but we cannot go back because the institutions have to survive that is just the reality. It is not in our interest to see an Agency stifle. What I said in the Budget Statement here was very simple that, we will do a review of the operating expenses; we will call them and negotiate with them on a case by case basis. As a Government, we cannot stifle any organisation and I will assure you whatever we put here, we mean it. It is not for the interest of Jacob Jusu Saffa or Sahr Jusu. Thank you.

Mr Speaker, Honourable Members, to round up, we have done this in good faith, we have no personal interest, we have no interest to expand our territory, we have an expanded territory, some of us were in for the divorce between the Ministry of Planning and Economic Development and the Ministry Finance. As a matter of fact, if I had wanted territories, after the Elections I had all the powers to have everything under me but we supported for the divorce to be carried. What more can you talk about giving? Thank you very much.

Mr Speaker, Honourable Members, I move that the Bill entitled: "Finance Act 2020, been an Act to provide for the imposition and alteration of taxes, to give effect to the financial proposals of the Government and to provide for the other related matters for the Fiscal Year 2020" be read the second time.

[Question Proposed, Put and Agreed To]

[The Bill entitle the Finance Act 2020 been an Act to provide for the imposition and alteration of taxes to give effect to financial proposals of the Government and to provide for other related matters for the Fiscal year 2020 has been read the second time]

[The House resolves into Committee]

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I move that Clauses 1 to 30 stand part of the Bill.

[Question Proposed]

MR CHAIRMAN: We are going to take it page by page as it is the usual practice. Page 1? Page 2? Page 2? Page 3? Page 4? By the way, Clerk, on page 2[b], that word is not "producidious," I am sure they meant "procedures," Mr Minister, if you look at the 2[B1] "Develops" is it procedures? I never heard of that world. Thank you. So, Mr Clerk, take note. Honourable Paramount Chief, do you have concern with regards to page 4?

HON. P. C. BAI KURR KANAGBARO SANKA III: Yes Sir, on page 4 [5b].

MR CAHIRMAN: Yes, carry on.

HON. P. C. BAI KURR KANAGBARO SANKA III: *"Medium tax payers means, a tax payer with a turnover of an amount above Three Hundred and Fifty Million Leones and up to Six Million Leones."* Mr Chairman Sir, I think they have to even tell us the vendors, you see there are so many people who can do turnovers of over LE350Mln but they could not identify them Sir. I want the Minister to tell this House how they came about to know who have turnovers of LE350Mln. There are so many business people in Sierra Leone who can have turnovers of LE1Bln, LE2Bln but they could not identify them. So, this is just purely figurative approach but can they come up with list to tell us how many companies, how many people that have turnovers of Three Hundred and Fifty Million Leones and above? They are not equipped to do that.

MR CHAIRMAN: But chief, this is not a question of quantifying numbers here.

HON. P. C. BAI KURR KANAGBARO SANKA III: Yes, but if we do not quantify numbers here

MR CHAIRMAN: No, this is a question of definition!

HON. P. C. BAI KURR KANAGBARU SANKA III: Yes, but you are defining something you cannot even identify. How can you define when you do not even have

the ability to come up to say in Sierra Leone we have Three Thousand, Five Thousand or Ten Thousand companies?

MR CAHIRMAN: But what I am simply saying.

HON. P. C. BAI KURR KANAGBARO SANKA III: Yes Sir.

MR CHAIRMAN: Honourable Members, let us not confuse the two operations. Basically, what is been done here is to define the particular category not to quantify how many people fall into it. So let us not confuse the two.

HON. P. C. BAI KURR KANAGBARO SANKA III: The reality on the ground is for them to tell this House how they came about to define this LE350Mln.

MR CHAIRMAN: The Minister will respond that Honourable PC.

HON. IBRAHIM T. CONTEH: Yes, Mr Chairman. Mr Chairman, I want to follow on what Chief was saying. Maybe, whilst we are substituting this Provision in the Finance Act, maybe, we add the Provision that would give NRA the Independence to seek statement of businesses that, can be whistle blowers or that they suspect their turnovers are above certain thresholds to classify them; because, if the account statement that they get, that they used as determinant to determine what falls under threshold, it must come from the business people. I am sure most times, they are doctored. I am coming from the Banking Sector and I know, so many businesses in this Country that have two financial institutions have been making loss. And they have the financial statements that they keep for their records that is making profit.

MR CHAIRMAN: Honourable Member, you are right, but that goes to quantification and not definition. You are confusing the two!

HON. IBRAHIM T. CONTEH: Yes, Mr Chairman. The definition of the numbers cannot be factual if the NRA cannot independently verify those numbers. Because the numbers are coming from the customers and the customers bring their account and the account they bring most times are doctored. And maybe they will bring account statement because it is not all the times that they deposit their monies into the Bank. Sometimes

they deposit, sometimes they operate other accounts that the NRA does not have access to. So, maybe, if the NRA has power under this Provision to independently solicit from the banks Information of a particular customer, it would add to the definition.

MR CHAIRMAN: So, what are you suggesting, we add or exclude?

HON: IBRAHIM T. CONTEH: What I am suggesting is that, we add, to give the NRA the power to seek from Commercial Banks Independent Account statements for customers to define this threshold. I do not know whether they have the powers in the NRA Act. But thank God the NRA people are here.

HON. DAINEL B. KOROMA: Yes, Mr Chairman. Let me just help.

MR CHAIRMAN: I hope you are helping!

HON. DAINEL B. KOROMA: Of course, I agree with both of them, but as you rightly said, the Section been cited here is only for definition.

MR CHAIRMAN: Thank you.

HON. DANIEL B. KOROMA: So, those provisions or their concerns can be best addressed at operational level being guided by rules and regulations. But that is why in every Act there is Provision for by Statutory instruments or by what so ever means, but there are rules and regulations. So the Minister can by statutory instruments make rules.

MR CHAIRMAN: To operationalize it.

HON. DANIEL B. KOROMA: As to how this one can be operationalized, so that they can be able to identify the various categorical faults?

MR CHAIRMAN: This is what I meant! You have to separate the two. How you define and how you operationalize are different things. So I hope you are satisfied now! Thank you. Page 5? Page 6?

HON. MUSTAPHA M. SELLU: Yes, Mr Chairman. Mr Chairman, on Page 6, Section 97 of the Income Tax Act 2000, amendment clause 10 in subsection 3, deleting the amount of LE10Mln and substituting it with the new amount of LE6Mln. In as much as

we are trying to scrutinise this Bill before us, in order for us to be empowered to generate or to implement the Budget, we need to look at it critically to see that we are within the limit. In 2019, it was LE10Mln why the sudden drop now to LE6Mln? And in the recent Finance Budget read by the Minister is proposing a Minimum wage to be raised to LE600TH. So, if only we can pay that annually, it would accumulate to LE7.2Mln. I do not know why the drop down to LE6Mln, instead of LE7Mln! I am therefore proposing here that it remains LE10Mln as it was last year. On that note Mr Chairman, I rest my case.

HON. PETER M. MOIGUA: Yes, Mr Chairman.

MR CHAIRMAN: Yes Honourable Member, you have the Floor.

HON. PETER M. MOIGUA: Mr Chairman, Honourable Members, I have a different view. The Minimum Wage is LE600TH now as proposed by the Minister of Finance. When you accumulate that annually, it gives you LE7.2Mln. So, I want to suggest that we delete the amount of LE10Mln and substituting it with the new amount of LE7.2Mln, because we cannot go above the Minimum wage. If we say we are going to maintain the LE10Mln, then the Minimum Wage will be higher. So my humble suggestion is the LE7.2Mln instead of LE6Mln.

HON. SIDIE M. TUNIS: Mr Chairman, the LE7.2Mln is acceptable.

HON. BASHIRU SILIKIE: Mr Chairman, Honourable Members, the essence of this amendment is to widen the Tax Base. This is the bread and butter Budget; you cannot widen the Tax Base at the expense of the ordinary man. What they are asking for is, when you have the salary ranging to LE6Mln per annum you should now pay income tax. Before now, it was when you have a salary earning of LE10Mln plus you pay income tax. Because of the current Economic situation in this Country Mr Chairman, I want to recommend that we stand with the instant Law which says when you get LE10Mln per annum you are now going to be charged with income tax. But if you now say LE7.2Mln, it is like you are charging the ordinary LE600TH and we know the current economic situation is not favourable for our people. So, I am asking that we do not ask

for income tax on the minimum wage of LE600TH. If you get more than LE600TH then you tax on it, but LE600TH, which is the threshold, do not tax it please.

MR CHAIRMAN: But surely Honourable Member, if the threshold of earning as it is now placed at LE600TH a month okay, for you to be tax exempted, the annual figure is, if you multiply that by 12 you have LE7.2Mln. I am sure the LE6Mln here must have been an error.

HON. BASHIRU SILIKIE: Mr Chairman, what they are asking for is for tax remits, not that when you are paid LE600TH...*[interruption]*

MR CHAIRMAN: Not tax remits.

HON. BASHIRU SILIKIE: That is what we are talking about. We are just coming from the Legislative Committee.

MR CHAIRMAN: According to my understanding Mr Chairman, you are not subject to tax if your income is LE7.2Mln per annum or less.

HON. SIDIE M. TUNIS: Exactly, that is correct Mr Chairman.

HON. DR IBRAHIM B. KAMARA: Mr Chairman, we are taxing the individuals more than the businesses in this case. The business threshold for a Micro business is LE10Mln Mr Chairman. So, if we go to individuals, I do not think we should go below the LE10Mln, because this is the case of individuals as oppose to businesses. The rationale was not to tax people on the minimum wage level. I go with the LE10Mln Mr Chairman. I thank you Mr Chairman!

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, sorry, the LE6Mln is completely out; it is not scientific to start with. It was LE10Mln, but what we are saying is that, as you said, the House can decide the LE7.2Mln or the LE10Mln. But in line with Honourable Bashiru's point, I would like to propose that we retain the LE10Mln *[Applause]*.

HON. PETER M. MOIGUA: Mr Chairman, Honourable Members, I still have a different view. In line with this Act, if we take the LE10Mln, then you are going to increase the minimum wage [*Undertone*].

MR CHAIRMAN: You know, we are confused Honourable Member! So let us not be confused. Honourable Member, I am not an economist, but I think my common sense tells me this that the threshold for taxation is not the same thing as minimum wage. So please understand that!

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, please I want the Honourable to note that the LE600TH is a suggestive figure given by the Government of Sierra Leone for people not to be paid less than that. but that does not mean their salaries should not be increased. You talk of LE10Mln and at the same time you are talking about LE834TH that one is acceptable, if we say it is non-taxable. In fact Government of Sierra Leone when they pass the minimum wage here in the Year 2000...[*interruption*]

MR CHAIRMAN: No, Chief, do not take us back, let us move forward please!

HON. P.C. BAI KURR KANAGBARO SANKA III: Okay! So now we will go on with the LE10Mln as taxation.

MR CHAIRMAN: Okay, let us allow the Minister.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I still stand by the point that the LE10Mln threshold Honourable Moigua is going to include all those on minimum wage or other low income earners. So, there is nothing absolutely wrong for us to maintain the LE10Mln which is in line with getting money into people's pocket. I thank you.

MR CHAIRMAN: Honourable Members, now, we are at the stage where we have a draftsman with us here today. Because this is one gap Mr Minister you may not know, it is always good for us to have a draftsman present when we are considering Bills. The Attorney General's Department should take responsibility to be sending draftsmen here,

if not allow us as an Institution to have our own. So what formulation are you suggesting now?

HON. SIDIE M. TUNIS: Mr Chairman, the existing Law already is LE10Mln. So, in that case, we just expunge the "A" completely.

MR CHAIRMAN: Okay, so "A" goes?

HON. SIDIE M. TUNIS: Yes, it goes.

HON. IBRAHIM T. CONTEH: Mr Chairman, Honourable Members, I think the argument of the Honourable Member is taking into consideration about what was passed in the Finance Act of 2019 in Section 11 which put the tax threshold nil at LE6Mln. So, maybe, what he is looking at is that, he is multiplying the minimum wage 500x12 and he gets LE6Mln. So, now he is multiplying 600x12 and he wants LE7.2Mln that is the argument.

MR CHAIRMAN: Anyway, "A" goes. So, "B" becomes "A".

HON. P.C BAI KURR KANAGBARO SANKA III: Yes, but if it goes, still on the Act of 2019, he says LE6Mln. So, we should also amend it to LE10Mln. We should repeal that section of the threshold which is LE6Mln.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, because the 2019 Act is saying, "the first schedule of the Income Tax Act of 2000 is amended by repelling and replacing Part I with the following formula: less than LE6Mln nil, LE6Mln not more than LE21Mln 15%, LE12Mln but not more than LE18Mln 20%, LE18Mln but not more than LE24Mln 25%, LE24Mln and above 30%."

HON. SIDIE M. TUNIS: Mr Chairman, Honourable Members, I think we are talking about two different sections here; we talk about Finance Act 2019 and 2020. The 2019 Act is already carrying LE10Mln, which we wanted to change to LE6Mln. In that case, let us just expunge 10[A], once we have expunged 10[A], we just go with the existing Law.

HON. P.C BAI KURR KANAGBARO SANKA III: We can amend it to read: "The taxable income is when it is more than LE10Mln" simple, LE10Mln and above.

MR CAHIRMAN: clerks, please take note! We would find the right formulation.

HON. P.C BAI KURR KANAGBARO SANKA III: The taxable income in Sierra Leone is LE10Mln and above. Sorry, LE10Mln is not even included. The range should be above LE10Mln. Above LE10Mln is taxable income.

MR CHAIRMAN: That is what the Minister said a little while ago, I just want him to confirm.

HON. P.C BAI KURR KANAGBARO SANKA III: Mr Chairman, Honourable Members, when they say LE10Mln, let us say somebody has LE11Mln, he/she should subtract the LE10Mln off.

MR CHAIRMAN: Of course, they know that Chief. Mr Minister, we are waiting for your guidance.

MR JACOB J. SAFFA: My suggestion as you said the clerks to note, if we work with the Draftsmen and Law Officers, we can always do a better work with what we have, as long as we have an understanding of what we meant. And what we meant is that, income levels above LE10Mln will be taxed and those below Le10mln will not be taxed. We will ask the Draftsman to finalise it.

MR CHAIRMAN: Thank you. Do you have another matter on page 6?

HON. SAHR CHARLES: On page 6, we have in Clause 11 Section 105 of the Income Tax Act of 2000, the amendment they made was deleting the words "21 days," substituting it with "14 days" and the intent according to the people from the Ministry, when we were at Committee Room One, they said the "21 days" period was too long and that people were not complying, so they wanted to reduce it to "14 days". So this is a concern; I want it to remain at "21 days." If it is at "21 days" and they are failing to comply...*[interruption]*

MR CHAIRMAN: I do not see "21 days," I see "20 days."

HON. SAHR CHARLES: Mr Chairman, I repeat, it is "21 days." With your permission, go to the Parent Act, the Income Tax Act 2000 that was amended. The Parent Act states that, with your leave Mr Chairman, I read: "105[1] subject to Section 113[2], 3 and 4 Income Tax assessed shall be due and payable 21 days after service of the notice of assessment." This is what is there and this is what they are changing to 14 days. And from that briefing, they said the "21 days" seems to be too long. So probably, that was why people were renegeing in complying and so they are reducing it to "14 days." I want us to retain the "21 days." For the other penalties that went to Section B that were inserted, I believe we can go by that, instead of changing the "21 days" to "14 days."

HON. BASHIRU SILIKIE: Mr Chairman, Honourable Members, in addendum to what my Colleague was saying, if you now have "21 days" and people are renegeing, you cannot resolve the challenge in "21 days." Why do you want to go to "14 days?" As in the Anti-Corruption Commission Act, when they realise we cannot declare assets per annum, they now recommended that we do it every 2 years, but they did not say let us do it every Six months. Because even to declare assets in a year is problematic, you cannot say, let us go to Six months, because 1 year is too far. So, to me, we cannot go to "14 days" because for "21 days" there is a challenge. And you are saying, because we have giving them "21 days," let us go to "14 days." I believe, I want to join my colleague to say, I had expected the NRA to even tell us that, let us give them "30 days," so that they can prepare themselves and present to us good result. But the fact that the people cannot comply to the "21 days" *...[interruption]*

MR CHAIRMAN: Are you agreeing with him?

HON. BASHIRU SILIKIE: Definitely, that we maintain the current state as it is.

MR CHAIRMAN: That means, we expunge "A"?

HON. BASHIRU SILIKIE: Yes Mr Chairman! We expunge "A" and continue to be "21 days," and encourage people to pay. On that note Mr Chairman, I thank you.

HON. SAHR CHARLES: In subsection 1, it is not "A". Subsection 1 is what has been inserted by them and they went further to give us subsection 1[A], which I believe we

can go by. So, instead of us having subsection 1 as they have said here, let us maintain it as it is, then the subsection 1[A] that they give, we can...*[interruption]*

MR CHAIRMAN: Honourable Member, I think we can meet your concern simply by deleting 11[A].

HON. SAHR CHARLES: What they give here is okay.

MR CHAIRMAN: Let expunge 11[A], that is all!

HON. SIDIE M. TUNIS: No, Mr Chairman! We still believe that, it should stay as it is.

MR CHAIRMAN: Okay! Mr Minister, you have the Floor.

MR JACOB J. SAFFA: Thank you very much Mr Chairman. Mr Chairman, Honourable Members, I agree that the Parent Act has "21 days," so the first error there is that, it should be "21 days." It will be the word, but we still maintain the position that, it should be "14 days." The reason is that, already, 15 days is given for pay as you earn [PAYE] and Goods and Services Tax [GST]. So, they are already giving 15 days which means, if your GST resumes on the 15th you are giving a grace period of 15 days. If you have to give another 21 days, most people would always wait for the very last day before they pay. These are the reasons that we have problem with about the Cashbook. So, what we are saying is that, now, if you are saying we give "21 days," so it is like 30 days plus 21 days, which is equal to 51 days. That is too much if we are really talking about mobilizing revenue with the Ministry of Finance. So, the reason goes beyond the fact that you are not paying, but deliberately holding on the resources. I mean it is not good for our cash flow. Normally, some of them, their taxable date are the 15th and 16th, so, the consequence of extending this term to 21 days is a continuous delay of salaries.

HON. SAHR CHARLES: Mr Chairman, I still believe this House should maintain the "21 days."

MR CHAIRMAN: Are you putting forward the Motion now?

HON. SAHR CHARLES: That is it! I have moved that we maintain the "21 days."

MR CHAIRMAN: Any Secunder?

HON. SALLIEU O. SESAY: I so Second Mr Chairman.

MR CHAIRMAN: Who is the Seconder?

HON. SALLIEU O. SESAY: I am the Seconder Mr Chairman. Can I explain Mr Chairman? It is important that I provide a little bit of explanation with respect to that. We have already done justice to the minimum wage and that of the income tax. I also believe that, we have to do justice to the Business People and we have to give them enough time. Already, they are over burden with the taxes going around and they also have the option or the alternative to relocate to other countries if the business environment in Sierra Leone is not forth coming or is not good for their businesses. So, I want to encourage the Minister, in as much as the cash flow is slow within the 21 days, but for businesses to flourish, especially the smaller medium term businesses, it is important that we encourage the businesses to pay within the "21 days" *[Applause]*.

MR CHAIRMAN: Yes Mr Minister, I would give you an opportunity again.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, already they have 15 days grace period. So, we are giving them another 2 weeks that is about 14 days, which is alomst 1 month already. So, I am already patient with them. Adding 21 days, you just prolong it and the implication is delay in salary payment. So, we have a choice to make, it is either we delay salary payment or we have 21 days or 14 days for the payment of taxes.

MR CHAIRMAN: Honourable Members, is it your wish for your salaries to be delayed? Honourable Members, you have heard what the Minister has said; is it your wish not to have your alert on time? It has everything to do with alert. So let me listen to the Chairman of the Finance Committee.

HON. FRANCIS A. KAISAMBA: Mr Chairman, we have agreed that, we are here to help the Minister of Finance to collect the required revenue; and he has said, they want that period, so that the cash would flow. Some of these Members of Parliament [MPs] who are making these comments are the very MPs who will be asking with regards our entitlements.

MR CHAIRMAN: I know them, they come to my Chamber.

HON. FRANCIS A. KAISAMBA: Fine! So, please let us go by what the Minister has said Honourable Member from Kono.

HON. SAHR CHARLES: Mr Chairman, we are not against any move of this Government that will increase the revenue of this Country. What we are saying here is, this, particular a clause we are trying to amend has already been there and salaries have been delayed. We all know, it is not a secret that at times our salaries are delayed. We are not saying that things should continue like that. What we are saying is that, Honourable Members please! The point I am making is not something that is against the mandate of the Government in raising finances, in raising the revenue for the services of this Country, but if you are saying we are reducing the "21 days" because of failure, I bring this point based on the engagement at Committee Room One. That was what the representative from the Ministry of Finance told us there, that they are reducing the "21 days" because people are not complying. That was the point they made for reducing the "21 days" to 14 days, which is because they are not complying and if they are not complying within "21 days," you reduce it to "14 days" that will be...*[interruption]*

MR CHAIRMAN: Okay, I have heard you.

HON. SHAR CHARLES: Thank you.

HON. ABDUL K. KAMARA: Mr Chairman, Honourable Members, I think the Minister has made a very salient point and at a time like this, Government needs money and I think there is nothing wrong for reducing the time to "14 days." For me, I even go for 10 working days which is also 14 days.

MR CHAIRMAN: I am going to put this to a vote. My understanding Honourable Member of your Motion is that, Paragraph "A" be expunged. Is that what you are saying?

HON. SHAR CHARLES: Mr Chairman, as you said earlier, it is very important that the Draftsmen are here to guide us through, because what is written in the proposal in front of us is not...*[interruption]*

MR CAHIRMAN: Listen, even though, they are not here, look at what you are you are proposing. You want to maintain the "21 days" right? So, the Provision that reduces "21 days" to "14 days" is what you are objecting to?

HON. SHAR CHARLES: Yes, Mr Chairman.

MR CAHIRMAN: Therefore, I help you now by saying, paragraph 8 should be expunged. Is that your Motion?

HON. SHAR CHARLES: Yes, Mr Chairman.

MR CHAIRMAN: It would have the effect of what you are saying.

HON. SHAR CHARLES: Yes, Mr Chairman.

MR CHAIRMAN: Is that what you are seconding?

HON. SALLIEU O. SESAY: Yes Mr Chairman.

MR CHAIRMAN: Fine! Honourable Members, we have a Motion, but before I put it on the Floor, I want everybody to understand what the Honourable Member is suggesting. If we catch it in the form of a Motion, it is that, paragraph "A" of Clause 11 be expunged.

HON. SAHR CHARLES: Mr Chairman, I want to withdraw the Motion *[Laughter]*.

HON. ABDUL K. KAMARA: Mr Chairman, I want to suggest that in a situation where we are talking about "14 days" and this "14 days" are also like 10 working days. So, I am saying, instead of us having "14 days," why not have 10 working days, which is also 14 days?

MR CHAIRMAN: You are not coming with a motion.

HON. ABDUL K. KAMARA: I do not want a motion, I am just suggesting.

MR CHAIRMAN: So, take your seat Honourable Member! Let us make progress. Page 7?

HON. P.C BAI KURR KANAGBARO SANKA III: Still on that, let us amend in substitution 1, by deleting the words "20 days" and put in there "14 days."

MR CHAIRMAN: No, Chief, we have gone over that.

HON. P.C. BAI KURR KANAGBARO SANKA III: Yes Mr Chairman.

MR CHAIRMAN: We have gone over that please!

HON. P.C BAI KURR KANAGBARO SANKA III: Okay Sir.

MR CHAIRMAN: Page 7? Yes, carry on.

HON. BASHIRU SILIKIE: Mr Chairman, on Page 7, Section 109 of the Income Tax Act 2000. Yes, Clause 12.

MR CHAIRMAN: Clause 12?

HON. BASHIRU SILIKIE: Yes Mr Chairman. They are asking that we expunge "up to 30 days" and replace it "with 30 days or such time as may be required by the Commissioner." That is so open ended. It used to be "30 days," now they are asking that we say "30 days or such time as may be required by the Commissioner."

MR CHAIRMAN: Do you have the Parent Act?

HON. BASHIRU SILIKIE: This is the Parent Act Mr Chairman.

MR CHAIRMANB: which one? Do you have the Parent Act which is the Income Tax Act of 2000, do you have it in front of you? Really, for Members to understand the importance of what is being suggested to us, it is necessary to have the Parent Act with you.

HON. BASHIRU SILIKIE: When we went for the Pre-legislative hearing, it was explained to us and we read it from the Parent Act. What they are asking for is that we should have 30 days, within which your doors will be sealed, if you do not pay your Income Tax. And after that, the doors will be opened whether or not you pay. Now they

are asking that, when they close these doors, if you do not pay, they should be closed until such time the Commissioner would determine.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, I have the Parent Act.

MR CHAIRMAN: What does it says? Come with it. Please, I would like to see the Parent Act, because something is confusing me. Honourable Member, open 109 for me. Mr Minister, I am thoroughly confused. Clause 12 is saying that Section 109 of the Income Tax Act 2000 is amended in subsection 5 by deleting the words "up to 30 days" and substituting with the following new words:"30 days or such time as may be required by the Commissioner General." First of all, they are misquoting subsection 5 completely. Let me read what it says. In the Parent Act, well that is it, then the reference is wrong [*Undertone*]. If it was amended after 2000, then please let us make reference to the correct date, otherwise it is completely confusing. So, we need to be guided here.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, let me probably tell you the intent of that amendment. The intent was because, we had a case where the premises could be sealed up to 30 days, but there was a gap in terms of what happened after that 30 days. The assumption is after 30 days you should open it. So, all what we are saying is that, you will close their doors for 30 days, but in some special circumstances the business man may make an appeal to the Commissioner General and will have the power to give another 10 days to allow the business people to pay back. This is all with the hope of developing the Business Sector.

MR CHAIRMAN: Mr Minister, take your seat and let me help you!

MR JACOB J. SAFFA: No, Mr Chairman, all what I was saying is just the intent. In terms of the draft, we agree with you that, we can always look at it again.

MR CHAIRMAN: No, this House is being misdirected, this is the point I was making. Let me read what "subsection 5" of "Section 109" says of the 2000 Act. It reads: "Property upon which a distress is levied under this Section shall be kept for 10 days either at the premises where the distress was levied or at such other place as the

Commissioner may consider appropriate at the cost of the Tax Payer whose Tax Liability is involved.” We talked about 10 days and here you are saying in subsection 5 by deleting the words “up to 30 days” and substituting with the following new words: “30 days or such time as may be required by the Commissioner General.” Where did you get your 30 days?

MR JACOB J. SAFFA: Mr Chairman, as was observed by the Deputy Clerk, the Original Law of 2000 was amended in Finance Act 2019. So, you are right Mr Chairman that we need to make the correct citations here, that we should not be referring to this; we should be referring to the Income Tax Act.

HON. IBRAHIM T. CONTEH: Mr Chairman, the Finance Act of 2019 did not amend Section 109.

MR CHAIRMAN: Do you have it? Please bring it.

MR JACOB J. SAFFA: Mr Chairman, can I just simplify this matter just to make it conformable! I am sorry for whatever misquote they might have provided, but what I will submit Mr Chairman is that, we just expunge from “A” to “C.”

MR CHAIRMAN: What?

MR JACOB J. SAFFA: From “A” to “C,” let us just expunge it and let the Parent Law stays.

MR CHAIRMAN: “A” to “C?”

MR JACOB J. SAFFA: The whole of Clause 12, just expunge it.

MR CHAIRMAN: “A” to “C?” Mr Minister, you would be very happy to know that you have taken the right decision, because I noticed that what you are suggesting to us to do under your see, is to oust the jurisdiction of the High Court under Section 6 of the 2000 Act and leaving the person totally at the mercy of the discretion of the Commissioner General [*Laughter*]. So, I think it is best.

HON. IBRAHIM T. CONTEH: Mr Chairman, I think the issue we have in hand is not the 2020 Bill, it is the reference they are making. I think the correct reference is on the Finance Act of 2017.

MR CHAIRMAN: Do not go there! Honourable Members, the Minister has proposed and I totally agree with him that we expunge paragraphs A, B, C, of Clause 12. Mr Minister, I have just discovered that even though we had passed it. Are you aware that 105 is ousting the Jurisdiction of the Court? If you look at Clause 11[C], by repealing subsection 6, subsection 6 of the 2000 Act gave jurisdiction to the High Court. Are you doing away with that whilst somebody is trying to leave the Jurisdiction? Mr Leader, please, let us consult!

Mr Chief Whip, is coffee being served? This is because I sense some fatigue.

HON. SIDIE M. TUNIS: Mr Chairman, these are very strong Honourable Members of Parliament.

MR CHAIRMAN: Let me say this, after consultations, I have been prevailed upon to continue which I plan to do. Now, I want a head count. I will continue on two conditions. Firstly, we will stand down for few minutes to go take coffee.

HON. SIDIE M. TUNIS: Mr Chairman, once you stand down the House, they will go home and not come back to continue the Business of the House.

MR CHAIRMAN: I will now ask that all the doors be closed *[Laughter]*. No, look, you know something, we want to do an effective and efficient job here and I know your efficiency has dropped. So let us be honest that you are fatigue. Alright, let us proceed! After all, you people have the luxury of moving to the Canteen to have coffee and I do not. My coffee will be brought here. Page 7? Let us see how it goes until we finish up to Clause 30 and see.

HON. SAHR CHARLES: Mr Chairman, you talked about Clause 6 of [11], I do not know what you have done about it whilst going forward?

MR CHAIRMAN: No, leave it! Now, the whole of Clause 12 is expunged. Page 8?

HON. HINDOLO M. GEVAO: Yes, Mr Chairman, on Page 8, Payment of professional services 116A. Mr Chairman, it is asking for payment of Withholding Tax and Mr Chairman Withholding Tax is a tax burden not on the Service Provider, but on the person enjoying the services, but paid directly by the Service Provider after being taken from that person enjoying the service.

Mr Chairman, I know what the Commission is looking at and we have been on this for the past 5 years. The way they have couched it, if you say 10% of withholding Tax, it will be very unfair on every person going to a Medical Doctor, a Lawyer, or an Accountant etc. Mr Chairman, let us assume that you are going to a medical doctor and you ask that medical doctor to withhold 10% of Withholding Tax, and Mr Chairman, if I am to read, it says: "The income of a Professional Service Provider whether resident or not but with a source of income in Sierra Leone shall be subject to a withholding tax per transaction at the rate of 10%." Who withholds? I am a Professional and you are talking about Withholding Tax, who is withholding? If I cannot withhold on my own income, when you really take into cognisance the purport of Withholding Tax. A Landlord withhold a 10% Withholding Tax from the tenants, that is how it operates in Sierra Leone. I am a tenant and I am paying above the threshold, when I go to pay my rent, as tenant I am not going to pay you your full total of LE10Mln or LE50Mln; I am going to withhold 10% of that money to pay to NRA, that is how it obtains.

MR CHAIRMAN: Yes.

HON. HINDOLO M. GEVAO: That is how it is obtaining as far as my own practice is concern. The tenant withholds the percentage of monies to be paid to NRA from the Landlord's rent. So, when they are saying to withhold, my question is who withholds the 10% from a Professional Service Provider?

MR CHAIRMAN: The Professional Service Provider himself! That is the answer to your question. So read it again!

HON. HINDOLO M. GEVAO: Mr Chairman, does it fall within the purport of Withholding Tax?

MR CHAIRMAN: Yes, it does.! When you go either to renew your Permit or your Licence, you will be asked for the 10% Withholding Tax. That is what it says.

HON. HINDOLO M. GEVAO: Mr Chairman, I understand. I am not against the payment, Mr Chairman; I am arguing on the back drop that, the economic meaning of Withholding Tax, Mr Chairman, I cannot withhold my own income. It does not make economic sense.

MR CHAIRMAN: It is the term of Act "Withholding Tax." You forgo 10% of whatever as Withholding Tax. So, when you file eventually, it will be taken into account. That is what it says. This is not new, it is not new. I know of jurisdictions where similar things obtain.

HON. HINDOLO M. GEVAO: Mr Chairman, because when you look at it, because they are asking for...*[interruption]*

MR CHAIRMAN: Honourable Member, I know of jurisdictions where similar practices obtain. You are required out of your turnover to pay 10% Withholding Tax. It is a term of Act and it is a technical term "Withholding Tax." When you eventually file your Income Tax return, account will be taken of that which you have paid.

HON. HINDOLO M. GEVAO: Mr Chairman, now, I will tell you why I am arguing this. If you go to 3, they are saying that, let us say, you have gone to register an instrument, if you do not show evidence of Withholding Tax payment, that particular instrument, let us say a Conveyance, an Agreement will not be registered. Mr Chairman, first hurdle is, how do you determine that, that particular transaction for which that instrument is to be registered, that professional made income on it?

MR CHAIRMAN: No, first of all, if you refuse to pay it, there is a penalty under the Law.

HON. HINDOLO M. GEVAO: I want clarification Mr Chairman!

MR CHAIRMAN: There is an offence of Impeding tax administration.

HON. HINDOLO M. GEVAO: Mr Speaker, I want a clarification whether this 10% for which this new Provision is about to be added is the same with the misplaced capital gains tax, that is being paid upon registration of registrable instruments! Because, if you are asking for a 10%, as it is right now, any registrable instrument you go to register, you have to show an NRA receipt of 10% on consideration.

MR CHAIRMAN: Honourable Member, I know exactly where you are coming from, but I would also like to draw your attention to [6] and it reads: "For the purposes of this Act, a Professional Service Provider shall include Accountants, Economists, Lawyers, Doctors, Engineers, Management and tax consultants and other consultants in similar fields of practice that provide expertise and other technical services for the payment of a fee." I think this is straight forward. Are you a Service Provider?

HON. P.C. BAI KURR KANAGBARO SANKA: Mr Chairman, I think this Clause has to be amended.

MR CHAIRMAN: Which one?

HON. P.C. BAI KURR KANAGBARO SANKA III: This particular one! First of all, 13 now becomes 12 since we expunge...*[interruption]*

MR CHAIRMAN: No, forget about that. Continue to...

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, Parliament is proposing: "Professional Service providers shall upon submitting documents for registration to the Office of the Administrator and Registrar General or seeking to obtain a Licence Permit, Clearance or other authorization for any activity produce evidence of having paid the Withholding Tax per transaction to the National Revenue Authority." If we take now 116[A] which says: "The income of a Professional Service Provider whether resident or not but with source of income in Sierra Leone shall be subject to Withholding Tax per transaction at the rate of 10% on turnover." I can understand what the Lawyer was saying. The Lawyer was saying that; "Who withholds the tax?" Let us assume I go to a medical doctor and the medical doctor charges me LE500TH,

should I pay him/her LE450TH or I pay LE500TH and then he/she will now take LE50TH and pay to NRA?

MR CHAIRMAN: The patient has no obligation under this Section; he is the Professional Service Provider.

HON. P.C. BAI KURR KANAGBARO SANKA III: Yes Sir, but how do you track now whether the service providers are paying these monies?

MR CHAIRMAN: We live it to the Income Tax people.

HON P.C. BAI KURR KANAGBARO SANKA III: So they should pay these monies to NRA?

MR CHAIRMAN: Yes, of course.

HON. P.C BAI KURR KANAGBARO SANKA III: Well, let us amend it Mr Chairman. If turnovers are to be paid to the NRA, the 10% added becomes clear as to where they pay the money. It should be amended that, the Service Provider pays 10% of his money received from his/her clients.

MR CHAIRMAN: Who do you pay tax to?

HON. P.C. BAI KURR KANAGBARO SANKA III: To the NRA.

MR CHAIRMAN: Well, Chief.

HON. P.C. BAI KURR KANAGBARO SANKA III: Then, it should be clear, that was the confusion he had. He said, where to pay and who withholds the tax? So, you should pay the 10% to the NRA.

MR CHAIRMAN: Yes.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, do not think thatr should be amended? Mr Chairman, 10% should be paid to the NRA by the service providers as withholding tax.

MR CHAIRMAN: Honourable Members, take your seats. You know, Chief. I am in great sympathy with you. The word "Withholding Tax" is very confusing, but tax

administrations have developed it into a term of Act. So, If you literally interpret the word "Withholding Tax," it is that, you are the one holding it back. It just simply means that, but I will give the Minister an opportunity to elaborate.

MR JACOB J. SAFFA: Honourable Members, I think Mr Chairman is right; the concept of Withholding Tax is a technical word, but let me just implore this Honourable House that the details of this, is all part of tax access. These are operational issues. There are or no provisions in the law that gives NRA the power to do tax audit on any establishment. So, what we are saying basically is that, when the year goes round, let us say you are a Lawyer, in fact, first of all, in the case of law, those registering conveyances are simple to track. Because we would not allow you, you have to pay before you come and register the conveyance and it is clear here under section 2 that, you pay to NRA your 10%. On the fee paid to you, if the value of the House rent is LE10Mln and you have charged LE10Mln, out of that, from the LE10Mln, they tax 10% of your fee.

MR CHAIRMAN: With that explanation from the Minister, I will not entertain anymore discussion.

HON. ABU KEMOKAI: I have something very important to say Mr Chairman, in relation to what the Minister has spoken about. Mr Chairman, in relation to Clause 13[2], in the circumstance where I want to register a new institution where we are talking about Withholding Tax and they are saying you have to submit or you have to pay 10% and in the circumstance this is a new establishment, what would happen Mr Minister in that regard?

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, let us understand this, that even teachers pay taxes; but in this Country, most professionals do not pay taxes. The question you are asking about new businesses, that is part of the NRA activities. They always have a mechanism that, is why they always assess what your turnover is expected. You pay tax, but you can always claim tax credit for it. They may have a way of doing it that is why I said, an Act like a Policy does not go into the operational aspect of it. Tax assessment is a whole big area all together.

HON. BASHIRU SILIKIE: Mr Chairman, whatever law we pass in this Parliament should be able to stand the test of time. Mr Chairman, Honourable Members, when we talk about this law, we are making reference to the Lawyers, but we all know that for professionals, most of their activities are not formal. Let us take medical doctors for instance, whenever we go to them, we negotiate. We do not have specific amount for medical services. What is now going to happen is that, especially for the medical doctors, they are going to factor the 10% into the fees of medical services from us the patients. Do not forget, because they will be paying 10% as Withholding Tax to NRA and for them, it is not formal like we are doing conveyance. We know it is 10%, that one is not negotiable, if I buy a land for a certain amount, I have to pay the Lawyer 10% to do the conveyance. But now, when we go to medical doctors, we all know we always negotiate. For example, the doctor would say pay LE500TH, then we would negotiate. There is no clear cut amount for medical services. So, if we are now saying that, these professionals who are running informal institutions where we go and negotiate are to pay 10% Withholding Tax, we the end users, we the people are going to pay those 10%. If pay that 10% it means that, to access medical facilities and other services is going to be very expensive. Because, if normally I go to Bo, I talk to my Doctor, I pay him like LE300TH or LE400TH, now he is going to hold like 10% to pay to NRA. Those monies will be factored in all of the operations they would be doing and in all of the surgeries they would be doing. So, we should be careful! For Lawyers, it is clear that you have somewhere you hold them, it is clear that we have a formal arrangement, when I buy land, when I do conveyance, the 10% is theirs. Even the operations of the Economists, the Accountants and other professionals are so informal that there is no clear cut amount for their service. So, we should be very careful or otherwise at the end of the day, we the end users are going to pay...*[interruption]*

MR JACOB J. SAFFA: Again, I emphasis this point that these are operational issues which the NRA has a way of doing it. In the case of medical doctors for example, you and I know very well that those who afford to go to private doctors are not low income people, that is one and everybody pay consultation fees, so we will do tax audit. So,

these are the operational issues. I do not want to over bore you; let us do not be hypothetical about it, the fact remains, if poor teachers are paying taxes why not the Lawyers? The point we are making here is that, Honourable Members, without attempting to delay it, all these professionals, the NRA will have operational approaches on how to tax them.

HON. MOSES B. JORKIE: Mr Chairman, Honourable Members, let me allay the fears of my colleague Member anyway. For a medical doctors, there are specific amount for their service. When you go and look at the chart, all operations being done in hospitals, of course, there are charges for them. So when you go for their services, there is a charge for that. So, for this man to say that, there are no specific amounts for the service of medical doctors, I want to disagree completely with him. That is my own take Mr Chairman.

MR CHAIRMAN: Thank you Honourable Member, I take note of your comment. We shall now proceed! Page 10? Page 11?

HON. JOSEPH WILLIAMS-LAMIN: Mr Chairman, sorry for taking you aback. Page 10, Section 15 of the Parent Act 128, with your leave Mr Chairman, it reads; "to repeal and replace 20%." Why are we deviating from the 20% on non-deductible allowance? As we know that accommodation is such a huge issue in Sierra Leone and we want to encourage people who have money to build more houses so that people can afford to rent those places and enjoying 20% of non-deductible amount so that they could effect repairs on their properties. So why are we bringing it down now to 10%? That is my concern Mr Chairman. So, my suggestion here is that we keep it at 20%.

MR CHAIRMAN: Mr Minister, I want to hear your suggestion on that.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, the 10% has already been changed in the 2018 Finance Act. All what has been added is that, if they provide evidence that there are repairs and maintenance that is the only addition going forward, because there was a discussion that some people may do repairs. Should it be 10% of everything? So all what we are saying is that, if, provided with evidence that

repairs and maintenance were carried out by the landlord and such provision is included in the rental agreement, that is the only addition. but the 10% is already passed since 2018.

MR CHAIRMAN: Mr Minister, do you have any comment to make on Page 11, the non-taxable threshold of LE6Mln? I am sure that LE6Mln was arrived at when the Minimum Wage was LE500TH.

MR JACOB J. SAFFA: Agreed Mr Chairman!

MR CHAIRMAN: Now it is LE600TH.

MR JACOB J. SAFFA: So, it has to be LE7.2Mln

MR CHAIRMAN: LE7.2Mln, thank you!

MR JACOB J. SAFFA: Agreed!

HON. P.C. BAI KANAGBARO KURR SANKA III: Mr Chairman, we agreed on 10%.

MR CHAIRMAN: No, this is different! It is the threshold we are talking about. Page 11?

HON. ABU KEMOKAI: Mr Chairman, Clause 2 on Page 11, where the Minister spoke about evidence. In the circumstance where the Minister spoke about evidence i.e. production of evidence on maintenance that have taken place, how do we determine the evidence? Because there is no specify evidence here. For example, I can say Honourable Bashiru is my evidence who can prove that I did repair my building. How do we determine the evidence more especially when there are many receipts around now?

MR JACOB J. SAFFA: Again, Tax Policy is different from Tax Administration. That is a Tax Administration issue; it is a whole big area. I think the NRA has competent people of authority to do that. It is about how you tax vehicles coming to Sierra Leone! Every item has a means of taxing, base on best practice. I can assure you Honourable Kemokai.

MR CHAIRMAN: Honourable Ibrahim Tawa Conteh, do not take me aback.

HON. IBRAHIM T. CONTEH: Sorry Mr Chairman, on Page 10.

MR CHAIRMAN: Let us go forward!

HON. IBRAHIM T. CONTEH: We need to go back, because on Page 10, Clause 15 Section 120 was amended in the Finance Act of 2019. So, maybe, they need to say Section 120 of the Income Tax Act as amended in the Finance Act of 2019, because it is the same subsection 3 that they are repealing again.

MR CHAIRMAN: Noted, we shall move! Page 12? Page 13? Page 14?

HON. MOSES A. EDWIN: Yes Mr Chairman, on Page 14, Clause 24[5] where the Minister is responsible for Finances Knows that the information furnished in the application form for the granting of Duty Free Concession is false or an item on which duty concession was granted is not being used for the intended purposes. How will the Minister know that the document is falsified or false? Mr Chairman, with your leave, I am suggesting that it reads as; "the Minister after proving beyond all reasonable doubt shall revoke the grant of Duty Free Concession on the grounds of false declaration in the application associated with the document." The "may" should be removed and replaced with "shall." On line 6[5], I want you to...*[interruption]*

MR CAHIRMAN: To read what?

HON. MOSES A. EDWIN: "The Minister after proving beyond all reasonable doubt shall" the "may" would now be removed and replaced with "shall revoke."

MR CHAIRMAN: So, you want to bring the criminal standard of proof into this? This is a civil activity.

HON HASSAN A. SESAY: Mr Chairman, on that issue, the power to grant Duty Free Concession rest with Parliament *[Applause]*. We cannot let the Minister determine by any means where that power lies. It is Constitutional and the power to grant Duty Free Concession rest with Parliament. That is what they get, the Minister of Finance knows that and that is where they seek concession. They seek approval from Parliament for

Duty Free Concession and I think we have approved several of them here. So, I do not see how that Power can be given to the Minister.

MR CHAIRMAN: No, you are misreading and misunderstanding that Provision. It is not the Power to grant, it is a question of evidence. What the Minister is being empowered to do is to look at the document for the purposes of determining whether there is falsity on it or not.

HON. ABDUL K. KAMARA: Mr Chairman!

MR CHAIRMAN: Who is talking?

HON. ABDUL K. KAMARA: It is I Honourable Abdul K. Kamara..

MR CHAIRMAN: Yes.

HON. ABDUL K. KAMARA: Where I think we have an issue is that, he said: "the Minister may revoke" instead of "may revoke," "the Minister may refer the matter back to Parliament" because if we are starting the process and the Minister finds out that there is something faulty, why not refer to us?

MR CHAIRMAN: No, somebody claims Duty Free Concession; you want to exclude his discretion here?

HON. ABDUL K. KAMARA: Yes.

MR CHAIRMAN: Oh, Come on! When he discovers that the person is lying, does he have to refer that matter back to Parliament? No please!

HON. IBRAHIM TAWA CONTEH: Sorry, Mr Chairman. Mr Chairman, I think the powers that the Honourable Whip of the Opposition raised were taken care of in one of the Finance Act. I cannot remember the exact word whether in 2016 or so, that, the powers in Section 110 was conferred. I cannot just remember the exact Act, but it was conferred on the Minister and that Act was approved by Parliament. So, I do not think we can go back to that. It was taken care of by that Act; Mr Chairman, I cannot just remember the entire Finance Act.

MR CHAIRMAN: First of all, what this Section is addressing is a question of fraud. Somebody is claiming something that he is not entitled to. That is what this particular Provision is addressing.

HON. LAHAI MARAH: There is something new Mr Chairman.

MR CHAIRMAN: On this page?

HON. LAHAI MARAH: Yes, Mr Chairman.

MR CHAIRMAN: What page are you on?

HON. LAHAI MARAH: Page 14 Mr Chairman.

MR CHAIRMAN: Yes, what is new?

HON. LAHAI MARAH: Clause 23 is new.

MR CHAIRMAN: Is Clause 23 new?

HON. LAHAI MARAH: Yes Mr Chairman, to deleting the commercial banks from the NCP, I still do not see the need.

MR CHAIRMAN: Like you know, I am concern about one thing, Honourable Members; if you ask me, I am also very nervous about this Provision here. The reason is that, I am happy with it as presently drafted. But the Minister's Budget Statement is not a law, this is the law. I repeat, be patient! I noticed the Minister in paragraph 18 of his Budget Statement in this House last Friday did say that the supervision will now be given to his Ministry of Finance. I have problems with that, it is a Policy Statement, but that Policy Statement is not being translated into law. So let us be content with Clause 23, because there is no vacuum. The two banks have boards and they will continue to operate under their boards. If Clause 23 had said that, their supervision will come under the Ministry of Finance that is the Law. The Minister's Statement in the Budget as far as I am concern is a Policy Statement, it is not law. It is not law, because it is not binding on us. If it is binding, it should have inserted something in that Clause and they failed to do so. Let us proceed!

HON. LAHAI MARAH: Mr Chairman, the Sierra Leone Commercial and the Rokel Commercial banks were under the supervision of the Ministry of Finance before it was moved for privatization. I am still on my legs; allow me to finish [*Undertone*].

MR CHAIRMAN: Allow him.

HON. LAHAI MARAH: Thank you so much Mr Chairman. Mr Chairman, I am tempted to ask some questions. What is a Finance Act? Because to me the purpose of...[*interruption*]

MR CHAIRMAN: A Finance Act is Law.

HON. LAHAI MARAH: It is a Law.

MR CHAIRMAN: A Budget Speech is a Policy.

HON. LAHAI MARAH: A Law on what?

MR CHAIRMAN: To provide for the services of Sierra Leone.

HON. LAHAI MARAH: Because the Finance Act is becoming something wherein other Acts are being amended.

MR CHAIRMAN: You know, you are flogging a dead Horse, leave it.

HON. LAHAI MARAH: I am not flogging a dead Horse Mr Chairman. I think you should allow me to make my statement. Because, if you delete them from NCP, then where do the banks belong?

MR CHAIRMAN: Honourable Member!

HON. LAHAI MARAH: Where do they belong to Mr Chairman? Do they belong to the Ministry of Finance? Do they belong to the Board Members?

HON. SIDIE. M. TUNIS: Mr Chairman, let me just help the Honourable Member. With your leave, S.O 2 "Na govment get e propaty, e say e nor dea sell again." Are we going to force Government to sell it? Secondly, if you look at Clause 23 Mr Chairman, it says; "The first Schedule to the NCP Act 2002 is amended by deleting items 16 and 19 respectively." It did not give responsibility to the Ministry of Finance.

MR CHAIRMAN: Thank you.

HON. SIDIE. M. TUNIS: It did not.

HON. LAHAI MARAH: Then it is related to a policy in the Budget Speech.

MR CHAIRMAN: Forget about that, that is a Policy.

HON. LAHAI MARAH: And the Budget Speech was laid on the Table of the House.

MR CHAIRMAN: We have not translated it into Law.

HON. LAHAI MARAH: And at the end of the day, we may have to debate the Budget Speech and then pass it.

MR CHAIRMAN: Not on this one please!

HON. LAHAI MARAH: And therefore it becomes panic on the Minister to provide supervision.

MR CHAIRMAN: Honourable Member, leave this thing alone.

HON. SIDIE. M. TUNIS: Mr Chairman, in fact, the Honourable Member is right because the Honourable Minister of Finance spoke about this in his Budget Speech to Parliament. So you now have the opportunity next week to talk about it. Let us deal with what we have before us.

MR CHAIRMAN: No, Chief! I think, let me make this clear, we are confusing ourselves because we do not seem to understand one fundamental issue. The Budget Speech of the Minister of Finance to this House is nothing more than a Policy Statement to the House and to the Country, that this is the intention of the Government. What this Finance Bill does, from A-Z is translating that Policy Statement into Law and that is what we have been doing this afternoon. For me, if that Clause had gone to the extent of saying that, they are deleting sections or items 16 and 19 and transferring those items to the Ministry of Finance, then you would be making the Law. As things stand, we are not giving this Minister or any Minister the authority to supervise those banks because they have their boards. I want no further argument about this. So let us proceed please.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, this is a Committee Stage, if you say...*[interruption]*

MR CHAIRMAN: It is a Committee Stage, I know.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, it is interesting.

MR CHAIRMAN: You are giving ideas now to the Minister.

HON. P.C. BAI KURR KANAGBARO SANKA III: Yes, that is what we are saying and by authority...*[interruption]*

MR CHAIRMAN: The Minister has come to us with a Bill.

HON. P.C. BAI KURR KANAGBARO SANKA III: Yes Sir!

MR CHAIRMAN: We passed that Bill; the Bill does not say that those banks have been transferred or will be transferred to his Ministry.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, I have the original here, which the late President of blessed memory signed.

MR CHAIRMAN: What does it say?

HON. P.C. BAI KURR KANAGBARO SANKA III: Dr. Alhaji Ahmed Tejan Kabba who signed it on the 25th day of October, 2002...*[interruption]*

MR CHAIRMAN: What he said indicated as items 16 and 19?

HON. P.C. BAI KURR KANAGBARO SANKA III: 16 and 19 is where 34 MDAs or Agencies that should be under the NCP according to Schedule One. Why do we want to remove these two and leaving the 32?

MR CHAIRMAN: That is another matter. With respect to you Honourable Chief, no! You want to delay the Proceedings here and that is another matter. So let us wait for the Government to talk to us on that. I would listen to the Chairman of the Finance Committee.

HON. FRANCIS A. KAISAMBA: Thank you Mr Chairman. Mr Chairman, Honourable Members, in as much as we are making the Law, we have almost spent the whole day

and we have a long way to go. Some of these issues have been discussed over and over again. So I think the authority rests with you the Chairman. We have to make progress.

MR CHAIRMAN: Thank you Honourable Member.

HON. FRANCIS A. KAISAMBA: Because clearly, for example, you have explained to Honourable Lahai Marrah and Honourable Bashiru Silikie the rationale for taking the two banks from NCP and of course they are managing themselves under the supervision of their boards. So there is nothing wrong with that. So, let us make progress Mr Chairman!

MR CHAIRMAN: Thank you.

HON. DR. MARK M. KALOKOH: I hold a contrary view Mr Chairman.

MR CHAIRMAN: Which you are perfectly entitled to hold.

HON. DR. MARK M. KALOKOH: Can I be heard Mr Chairman? Mr Chairman, please, I hold a contrary view to my colleague.

HON. BASHIRU SILIKIE: Mr Chairman, I have been here for the last 5 minutes wanting to say something.

MR CHAIRMAN: No, wait a minute, I am curious to know what the Honourable Member wanted to say. What is your contrary view?

HON. DR. MARK M. KALOKOH: My contrary view is that, to say that the Chairman has the final say, I disagree. We are here as Members of Parliament Mr Chairman. Please with due respect, let me finish Mr Chairman.

MR CHAIRMAN: Oh! You have the final say?

HON. DR. MARK M. KALOKOH: Mr Chairman, may I be heard please! We are here as Members of Parliament to debate, I know that S.O. 42 gives you the power, but to say at this Committee Stage you have the final say, I disagree. That is why we are here to debate. Please allow us to debate with due respect Mr Chairman.

MR CHAIRMAN: You think I have not been allowing you to debate?

HON. DR. MARK M. KALOKOH: You are using the time more than us here Mr Chairman. We are so many in the Well that both this side and the other sides of the aisle would like to contribute to this debate.

MR CHAIRMAN: No, but it seems you are now arrogating to yourself the power to override Mr Chairman.

HON. DR. MARK M. KALOKOH: No, Mr Chairman! I am not overriding you, but I am appealing that you give us time to debate because you are debating more than us.

MR CHAIRMAN: You are not appealing, you are telling me!

HON. DR. MARK M. KALOKOH: You are occupying the time more than us Mr Chairman.

MR CHAIRMAN: I am directing the debate.

HON. DR. MARK M. KALOKOH: Please, Mr Chairman, I am in no way undermining your leadership, but I am saying...*[interruption]*

MR CHAIRMAN: One of my duties is to direct the debate.

HON. DR. MARK M. KALOKOH: Fine! It is to direct the debate, but you are debating more than us. That is a clear point Mr Chairman!

MR CHAIRMAN: At the same time, I would not allow you to delay the Proceedings.

HON. DR. MARK M. KALOKOH: No, we are not denying, but definitely, you are occupying the time more than us and you do not allow us to put in our points.

MR CHAIRMAN: No, wait a minute! I have been accused here and I am seeking further justification from the Honourable Member *[Laughs]*.

HON. ABDUL KARGBO: Maybe other Members will give justification and I am one of them.

HON. DR. MARK M. KALOKOH: I can justify lucidly Mr Chairman!

MR CHAIRMAN: No, Honourable Members, the Honourable Member you have the Floor. Now you tell me what you wanted to say, that I have denied you from saying.

HON. DR. MARK M. KALOKOH: I did not say you denied me from saying what I wanted to say. I was merely stating the point that, Mr Chairman, as you rightly said earlier that you are here to direct, but you are occupying the time of our debate more than us as Members and we are many. So that is why I am saying that, you please allow us to debate.

MR CHAIRMAN: So I am giving you the chance now, debate! *[Laughter]*

HON. DR. MARK M. KALOKOH: Mr Chairman, I am taking you back.

MR CHAIRMAN: No way! Honourable Member, you have all the time in the world, but I am moving forward, not backwards. Where were you?

HON. DR. MARK M. KALOKOH: I was here Mr Chairman!

MR CHAIRMAN: But you did not try to catch my eyes!

HON. DR. MARK M. KALOKOH: I stood several times, but I could not catch your eyes.

MR CHAIRMAN: I did not see you!

HON. DR. MARK M. KALOKOH: Mr Chairman, as we are progressing, please allow me to make my point when we reach Section 40.

MR CHAIRMAN: Well, you know how many minutes you wasted when your point was on Clause 40, and you even wanted to take me back?

HON. DR. MARK M. KALOKOH: Mr Chairman is that wasting of time? A Member of Parliament raising an issue; is that wasting of time? I do not think so Mr Chairman.

MR CHAIRMAN: Your point relates to Clause 40, that is what you have said.

HON. DR. MARK M. KALOKOH: No!

MR CHAIRMAN: I said, I was going to give you all the time.

HON. DR. MARK M. KALOKOH: Mr Chairman, I only cautioned you because you are occupying the time more than us.

HON. SIDIE M. TUNIS: Mr Chairman, please, can we proceed with this debate!

MR CHAIRMAN: Honourable Members, am I occupying your time more than you? Resounding no!

HON. SIDIE M TUNIS: No! Let us proceed please!

MR CHAIRMAN: Do you want to vote on that?

HON. DR. IBRAHIM B. KAMARA: No Mr Chairman! Mr Chairman, for the sake of time, I would like to remind this Honourable House that the NCP was primarily created to rationalise the institutions given to them to see which ones are feasible for privatization. And so, if these two have been identified by the Government that, they are no longer candidates for privatization, then they should be removed from the NCP *[Applause]*. We expect more to be removed Mr Chairman! Those that should not be privatized should not be privatized. There is nothing wrong with that Mr Chairman. On that note, I rest my. Thank you Mr Chairman *[Applause]*.

MR CHAIRMAN: Could you hear a sensible man talking *[Applause]*!

HON. DR. MARK M. KALOKOH: Mr Chairman, that word is not conducive for this Parliament. No, I have the Floor! It is very unprofessional for the Chairman to make that statement.

MR CHAIRMAN: Do not worry, when we reach Clause 40, I will give you the Floor.

HON. PAUL S. SAM: Mr Chairman, on the issue of Rokel Commercial Bank and Bank of Sierra Leone...*[interruption]*.

MR CHAIRMAN: We have passed that stage now!

HON. PAUL S. SAM: We want to lay it to rest Mr Chairman. So we want to make submission that, if these two Banking institutions are not under the privatization any longer, then, they need to be managed by the Ministry of Finance, because they are managing the finances of this country. So, it means that, the two institutions would be managed by the Ministry of Finance. We need to make that one clear, Mr Chairman.

MR CHAIRMAN: Have you finished?

HON. PAUL S. SAM: Yes Mr Chairman!

MR CHAIRMAN: Thank you. Let us move on. Page 15?, Page 16?

HON. ABU KEMOKAI: Yes Mr Chairman, Clause 27[3] on Page 16, with your leave, it reads; “the amount and value of any processed product released to the local market shall attract duty and taxes at the same rate of the customs value applicable to the imported goods.” My concern here is the fact that, let us say, for example, I have an industry at Gbondapie or Bandajuma where I produce Palm Oil and they are saying it should have the same value as that of the imported Oil. In that case, I do believe that will limit the potential of our local people that are operating those industries. So, my concern is for us or the Minister to clarify this area for me. I think it is very important.

MR CHAIRMAN: Mr Minister, you have the Floor.

MR JACOB J. SAFFA: Mr Chairman, I think this is very clear. We are talking about the amount and value of any process released to the local market, it must attract duties and taxes. We have had cases where people have brought in processed material into this country and they found themselves in the local market for sale. If for any reason you brought in thirty tones of a particular processed material, then we realise part of that has been released to the market, you have to pay the tax applicable at the time of importation that is what we are saying. This is just to avoid tax evasion. Honourable Members, I must say Tax Administration is a very difficult exercise and every business man is always looking for a loop hole to evade tax.

HON. ABU KEMOKAI: My question Mr Minister is that, does the local processed product have the same value as that of the imported goods in terms of price or whatever tax you may want to impose!

MR JACOB J. SAFFA: No, we are talking about processed material imported. It is under the Customs Act and Customs related to import material. It implies, you cannot pay customs on locally produced materials.

MR CHAIRMAN: Fine! Page 17? Page 18?

HON. IBRAHIM T. CONTEH: Mr Chairman, Page 18. We still have an issue in hand. What is in Clause 31, Page 18, he said Page 18...*[interruption]*

MR CHAIRMAN: No! I said Page 18, Clause 30 is the end. Mr Minister, you have the Floor.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I move that Clauses 1 to 30 stand part of the Bill as amended.

[Question Proposed Put and Agreed To]

[Clauses 1 to 30 form part of the Bill as amended]

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I move that Clauses 31 to 51 including the schedules stand part of the Bill.

[Question Proposed]

HON. IBRAHIM T. CONTEH: Mr Chairman, I was making reference to Clause 31, Section 44 of the Customs Act of 2011. Maybe, they need to restate it to read; "as amended," because the original Section 44 from the Parent Act does not have the word "Regulation" in it.

MR CHAIRMAN: Can you tell us when that Customs Act 2011 was last amended?

HON. IBRAHIM T. CONTEH: I do not know when it was last amended, but what they are referring to from this Bill is that, they are referring to the Parent Act and from the Parent Act, Section 44[1] does not have the word that they wanted to replace; "Regulation."

MR CHAIRMAN: Mr Minister!

MR JACOB J. SAFFA: Mr Chairman, I think the suggestion by the Honourable Member of Parliament to include "as amended" is tenable.

MR CHAIRMAN: So we add the words "as amended." Page 19?, Page 20?,

HON. DANIEL B. KOROMA: Yes, Mr Chairman. Page 20! The last paragraph, sub clause 7, it talks about sentencing for committing an offence. Mr Chairman with your leave, it reads; "a GST registered supplier who makes taxable supplies and fails at the time of the supply, during purchase to issue the receipt with an original GST Invoice for

the supply commits an offence and is liable to pay an administrative fine of LE5Mln or to a conviction to a fine of LE20Mln or to imprisonment of not less than twelve months.” I have problem with that imprisonment provision. If you say not less than twelve months, it can be fifty years. And you are the Minister of Finance today, but there were Ministers of Finance before you and there will be others after you. So, others might misuse or misinterpret your intension. If you say the imprisonment should be not less than twelve months, it implies that, it can even be over fifty years. So I think you are my senior and you know that the normal procedure is to state the upper limit and not exceeding, that is the normal procedure. I am not saying twelve months, but we should have an upper limit. Maybe twelve months would not be appropriate for not exceeding, because the intension here is “not less than twelve months.” So, if we are putting what you are saying, we might increase the time, but in the interest of justice, that is the normal procedure.

MR CHAIRMAN: Mr Minister, you have the Floor.

MR JACOB J. SAFFA: Mr Chairman, no objection to the contribution made by the Honourable Member.

MR CHAIRMAN: So, what is the amendment?

MR JACOB J. SAFFA: That we get the upper limit; “not exceeding twelve months”

HON. DANIEL B. KOROMA: I prefer three years.

MR JACOB J. SAFFA: Not exceeding three years? Okay, if that pleases the House, I am fine with that. So, it should be, “not exceeding Thirty Six months,” that is three years? Noted!

HON. HINDOLO M. GEVAO: Mr Chairman, on that same note, I am very particular about the fine. I think LE5Mln is a little low for people who evade issuing GST receipt. I am recommending LE10Mln administrative cost. Because most times, once they are caught, they might want to settle it there and then and not go to court. So, if you are saying fine of LE20Mln, let it be half of that payment of administrative cost.

MR JACOB J. SAFFA: Mr Chairman, as long as it pleases this House, I have no objection about adding it to LE10Mln.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, I see the Minister is on fire; the Minister is ready for the Bill, but maybe a word of advice to NRA, is to ensure that this portion of this Act that we are passing today is popularised, so that everybody understands. Because I agree with the Minister 100% that none collection of receipts has aided the evasion of tax by so many business people. So, we must ensure that we popularise it so that everybody, even those in the villages know that when they buy goods, they must collect receipt. Whether it is up to the threshold or not, they must collect receipt and the receipt must be a GST receipt.

MR CHAIRMAN: Okay, that is a word of advice, but there is a proposal and the Minister has no objection. Page 21?

HON. DR. IBRAHIM B. KOROMA: Mr Chairman, before we go to Page 21, let us look back at page 20, subsection 3, the second part of that Clause which starts with; "the customer shall be required to request a GST Invoice or Electronic Cash Register System generated." Mr Chairman, we know our people; sometimes, they go and ask for these things on credit and sometimes even us, we go to supermarkets in a hurry; we do not ask for receipt, you just get your goods and you pay and there is a punishment that comes subsequently, if you the customer do not ask for a receipt. I think that will be very unfair to our people.

MR CHAIRMAN: Is the punishment on the customer?

HON. DR. IBRAHIM B. KOROMA: Yes Mr Chairman! There is a punishment on the customer as well.

HON HINDOLO M. GEVAO: We are not there yet.

HON. DR. IBRAHIM B. KOROMA: No, but this Provision is already here. It is based on this Provision that the customer is required to ask for GST Invoice or a receipt. If you do not ask for it that is what a punishment is being provided for.

HON. HINDOLO M. GEVAO: Mr Chairman, I will go for that right of requirement. For me, it is a right and it is a right for you to demand.

HON. DR. IBRAHIM B. KOROMA: Yes, it is a right! Right and obligation are two different things; if you are obliged by the law, then ignorance of the law is no excuse!

HON HINDOLO M. GEVAO: Mr Chairman, my brother has a valid point. Mr Chairman, I have been present in an Indian Shop when this Indian was asking the customer S.O 2 "U want GST receipt?" I have also been present when they will say: "if I am going to give you a GST receipt this is the price, if you do not demand GST receipt this is the price," I have been present when that happened. What I want to say to my brother is that, the point is valid; now somebody has asked that people be capacitated to educate the public that, it is their right to demand for the GST receipt. When we come to the punitive area, I take your point; I think all Members have started discussing that one *[Undertone]*. We have not got there, but if we educate people that you are required to ask for GST receipt, succinctly, it is a civic duty *[Undertone]*.

HON. DR. IBRAHIM B. KOROMA: A civic duty for a population that is largely illiterate?

HON IBRAHIM TAWA CONTEH: Mr Chairman, I want to differ. When Ebola was in this country Mr Chairman, it was in Pujehun that Ebola first finished, because they adhered to the precautions from the Government. The People in the provinces are very good at adherence, so just explain to them. That is why we must encourage the NRA and the Ministry to popularise this and explain to them properly *[Applause]*. It is in Freetown that we find obeying and compliance very difficult, because we would go to the shop, we buy and we want reduced cost and we move away. Meanwhile, we are aiding somebody to benefit their country and deprive our country from value taxes. So, we would educate them and ensure that everybody issues a GST receipt for every transaction.

MR JACOB J. SAFFA: Mr Chairman, I want this Honourable House to also remember that a lot of goods consumed by the poor are GST exempt. But what we are saying

here is that, if you do not oblige the buyer to demand it, the seller may not be inclined to give. So, let the consciousness be there that he has to be given a GST receipt that is all. We just want to increase compliance from the people. As Honourable Tawa said, if we do thorough tax education, people will request for it and tax evasion will be minimised.

HON. MUSA FOFANAH: Mr Chairman, we agree with the issue of the popularization, but Mr Chairman geographically, if you go to Kailahun, let say the border with Liberia, almost everybody in the Chiefdom speak Kissy Language. Most of them who come to Kailahun town do not even speak Krio. You go to my District in Kono, of course, all the chiefdoms are faced with similar problems. Now, will the Minister and NRA do all the popularization jingles in all the Local Languages? They are saying that they would it. But will they really do it? Most of these jingles are done in English and it will affect our constituents. So, if we are talking about popularization, let the Minister accept that they will do it in local languages. Thank you very much Sir.

MR CHAIRMAN: I am sure the Minister has taken notes!

HON. ABDUL L. SESAY: Mr Chairman, Honourable Members, I want to inform Honourable Members here that at least 70 or 80% of our population even though GST has been around all these years, I will bet Honourable Members here that, our people do not even understand about the GST up to this moment. And now having such Provision in this Bill, definitely it is going to affect them. How can you impose a fine or imprisonment plus fine for not receiving a receipt? I think NRA should go back to the basics; they need to inform our people about GST first and let them understand about GST. Because our people have this belief that, it is my money, let me just buy and go. So them, receipt is not a compulsory thing, but now, we are having it here. So it is better for us to firstly target the sellers; they should by force ensure that they issue receipt. But bringing in clients or customers at this moment, I think it is very unfair.

MR CHAIRMAN: Well, Honourable Member, if I understand what the Minister said earlier, bread and butter issues are immune from GST, but please go ahead.

MR JACOB J. SAFFA: Mr Chairman, let me just repeat that. First of all a good percentage of commodities consumed by the poor like our people in Kailahun or Bonthe etc. are GST exempt; that is one. But quite apart from that, Page 20, Section 35[2] has nothing to do with a fine; we have not come to the fine Section yet. This one is just requiring you to ask for it. We will come to the fine, but this particular one says; "where the GST registered supplier who makes taxable supply fails at the time of supply, during purchase to issue the recipient the original invoice of GST, the customer shall be required to request"... *[Interrupted]*

MR CHAIRMAN: Okay, so hold your fire until we get there. So Page 21?, Page 22?,

HON. HIONDOLO M. GEVAO: Mr Chairman, On Page 22 Section 37[3]; "a customer who fails to request for a receipt after making a purchase for a GST registered business commits an offence and is liable to pay an administrative fine of LE1Mln or on conviction to a fine of LE5Mln or to imprisonment for a term of not less than a month or to both such fine and imprisonment." Mr Chairman, I am submitting that we delete Clause 37 for now or proper Tax Education is made to the general populace. As my colleague Abdul Latif said, most often and again, people do not know the purport of GST.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I think the idea of Tax Education, the illiteracy or inability of our people to read and write should be recognised. It is better we get an agenda for intensive Tax Education to reach to everybody. We still have an opportunity to reintroduce it in 2021. So on that note, I support the idea of it to be expunged *[Applause]*.

MR CHAIRMAN: So are you satisfied with that? So, Page 23?

HON. LAHAI MARAH: Mr Chairman, the same Page 22, Clause 38 continues to Page 23[b]; inserting the following new items immediately after item 21. Mr Chairman, this is very serious, when we are fixing taxes, we do not have to be wicked. It is a flexible process and sometimes deliberate. The government can create ways for people, companies or businesses to do what we called tax avoidance. Tax avoidance by law is

not a bad thing; what is bad is tax evasion. Let me give an example here Mr Chairman; you will say certain percentage of company as profit, if invested in Agriculture, it is tax free. So what people will do is for them to invest majority of their profits in Agriculture, so that they would avoid paying tax which is not bad, because it is within the law.

Mr Chairman, Honourable Members, again, in other jurisdictions, people are being encouraged to do more promotional activities. Presently Mr Chairman, my people in Porpon village, the village where I am coming from, after Krubola, are calling me saying that, on Sundays regularly, when you subscribe LE5TH on Sunday, you would do a call for the rest of that day. So, Mr Chairman, here is Clause 22 by the Minister of Finance on this particular Act saying; "Telecommunication services without consideration [description] free and promotional calls and free data use to the extent that this value of such does not exceed 10% of the total billable and unbillable cost and data used that period." So, now Mr Chairman, what they are trying to do in this case is that, they are trying to limit the opportunity given to us by those Telecommunication Service Providers and that is what we do not want. We want to continue to enjoy those types of facilities. Presently Mr Chairman, with my LE30TH, I can communicate for nearly two weeks, which I used to spend in one day. So, why is the Ministry of Finance or the NRA being so wicked to us and my people in Neiya Chiefdom or beyond Neiya; Krubola? So we do not want them to limit such facilities; we want to continue enjoying such facilities Mr Chairman.

MR CHAIRMAN: Do you have a pole there?

HON. LAHAI MARAH: Yes! We have three poles, Mr Chairman.

MR CHAIRMAN: Yes, Mr Minister.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, this is one issue I delved into quite a lot; I really met with all the Telecom operators including the companies themselves; Africell, Orange etc, they were all together. We even had problem of determining how much of their transactions are promotional calls. There is always the tendency for them to place much of their calls as promotional when effectively I know

in real life no company can use 40, 50% of the calls as promotional. It is not possible, otherwise you will be running at a loss. The claim they are making is that, they are hiding under promotional calls! But what we are saying is just 10%. So if you make a call of LE10Bln, we say we can only give 10% tax exemptions of that. If you raise it up, we are just creating an avenue for them to make more money and we lose as Government; services will suffer and your people in Krubola will also suffer, because we will not have drugs in the Hospitals, if we do not have money. So, the question is, do we give more money to these companies and let the Government lose?

HON. LAHAI MARAH: Mr Chairman, I have listened to my S.O.2 "brankeh" Mr Chairman, I started explaining by giving an example of certain profit of a company being invested; maybe in Agriculture and it is tax exempted. That is a way of giving leeway to companies for them to do what we called Tax Avoidance; it is legal. I can say for example, I want to invest 70% of my profit in Agriculture, since it would not be taxed. In this case Mr Chairman, what other countries do, if you are doing a promotion, they give you tax free, because we are enjoying part of that promotion. I have sighted several examples and one of those examples is the "Sunday Kola" by Orange Mobile Company. The "Sunday Kola" is giving my people the opportunity to call me for the rest of the day on Sundays for just LE5TH. But if you are saying here in this case that they only have 10% of the total billable and unbillable calls, then you are limiting those promotional facilities giving to us. I do believe Mr Chairman, the essence of taxation as my Minister rightly stated is for the people to enjoy certain benefits, not for them to be limited. So therefore, we want to continue enjoy the Orange and the Africell free call services that have been given to us. Therefore, we propose maybe 40%.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, Honourable Members, from Friday, when the Leader of Government Business announced that we should read this Bill for today, I had so many students from Fourah Bay College, IPAM and Limkonkwe who went to me arguing against this particular Clause [*Laughter*]. Let me tell you this that one was in the Gazette and some of these young boys are doing Software Engineering, so I can bring them if you like. My colleague here from Mondema

knows very well that Q Cell put in a Mast there and they gave it for three months and the Mast is being used all over in Kono, Masingbi, Gorama Mende and Kenema. So they, Q Cell gave it free for three good months. They also put in another one at Mamanso; they gave it free to the people. This is in the Gazette! Young people are going inside and they learn so much more than what you expect. And even this Morning, when I was coming to work, they went and said to me that, with your leave Mr Chairman, they said, "please Chief, this is what we have been using to get free Internet to do our assignments." So the promotions, like what the Honourable from Falaba said, the companies are giving us promotions and even some of us sitting here are benefiting. They provide 1440 minutes for LE5TH on Sundays. Mr Chairman, for LE5TH, you can call all over within Orange Network without paying much. So, if we go and tax them 90%, they will stop and then the people will pay more. And as a Member of the Information Committee, we have already called NATCOM two weeks ago; we said to them that, the rates are too high for the service providers. I wish my Chairman could have been here; I even went to his Office this morning. He told us that we should not pass this particular Clause because it is not going to support the children of this country. We are overtaxing them! I agree with the Minister, because he is telling us so many good things. But when it comes to a point he does not like, he changes. He said NRA has all the capacity and the capability and the efficiency to tax people accordingly, now he said they are hiding. So, what I am suggesting is that NRA and the Ministry of Finance should sit down with NATCOM to look at the promotional product. Therefore, we should delete this Clause and allow you to look at what promotional is and non-promotional calls.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, we have the choice to make between subsidizing promotional calls or subsidizing educational calls, because these revenues we are getting are going to be used primarily for those areas. We have a choice to make! The issue here is that no matter how much promotional calls you get, I will challenge you they are never up to 10% of their billable calls. But they want

higher percentage and that is real tax evasion. So, as a compromise, we can raise the amount from 10% to 20%.

HON. HAFIJU M. KANJA: Thank you very much Mr Chairman. Mr Chairman, Honourable Members, the Paramount Chief of Tonkolili made mention of Mondema, that is my Constituency. Africell erected their communication pole in Mondema since July and provided Free call service for my people, but it is not absolutely free. And what this Bill is saying is that, they are not taxing the free call Services; they are taxing the process leading to the free calls and the free call in my Constituency go like this; since they declare free calls in July, the Internet is not free and they are selling their Sim Cards. So it is not free! They are selling their phones. The Africell phones generally in Freetown are LE60TH, but it is LE70TH in my Constituency. They are heavily gaining through their free calls. They have already closed Orange Network, because they are not getting any business again, because everybody is making use of the free calls. So this Bill is not targeting the free call Service, it is targeting the process leading to the free call Services. If people are paying LE5TH for Kola, LE5TH multiply by millions of people on Sunday is a very huge amount. So I rest my case Sir.

HON. SIDIE M TUNIS: Mr Chairman, Honourable Members, in the first place, I just want Honourable Members to understand that Government is not limiting the facilities of services provided by telecommunication companies. What Government is doing is to limit the loss of Government revenue.

Mr Chairman, Honourable Members, you may not believe this, but we have a situation wherein telecommunication companies which used to pay for example LE10Bln tax per month are now paying something like LE4Bln simply because of promotions. That is clearly tax evasion! If Government is losing 40% of the revenue instead of LE10Bln, then we are now receiving LE4Bln. Does it really worth it to allow the companies to take the money? We are losing as a Government and we are losing as a people! So the telecommunication companies are the winners here, not our people. It is the telecommunication companies that are profiting!

Mr Chairman, Honourable Members, on that note, I want you to have a rethink and allow the Clause to stand as it is. I thank you very much.

MR CHAIRMAN: I would allow our National Grand Coalition [NGC] brother; he has not spoken for the whole day.

HON. FODAY M. KAMARA: Thank you Mr Chairman. Mr Chairman, Honourable Members, I want to support Honourable Hafiju that there is no free call service; these calls are not free. I see no reason why they should not be taxed. I think the problem we have here is technology; like in some other countries, if they give bonuses, when you call, you have two separate invoices for your call; they are going to tax you a percentage and the other percentage is free. What I want to say is that, if only we have the technology, on Sundays, Government can tax that LE5TH because the calls you are making for the day are not free. In fact, some people cannot make calls up to LE5TH per day. So, if it is not on Sunday, they do not need to make those calls. People just talk because there is this LE5TH subscription. Why not put the tax on the LE5TH? In that case, I do not think anybody will be avoiding anything. If NRA or whatsoever can squarely tax these companies, then the LE5TH will be correctly taxed as well. So, I see no reason why we talk about free calls when these are not free calls at all. What is paid to them for the day is what we are going to tax. That is my take. I thank you Mr Chairman.

MR CHAIRMAN: Thank you Honourable Member. Yes Honourable Member, you have the Floor.

HON. SAHR CHARLES: Thank you Mr Chairman. Mr Chairman, Honourable Members, it is not necessary for the Minister to jump into conclusion that we shifted the Bar from 10% to 20%. It is not about increasing the percentage for free calls that is not our argument here. The argument is that, we believe there is a body regulating all the telecommunications in this country. So they should be able to track all the free calls, all the promotional calls or promotional services that are provided by these companies. It is not about saying you exempt 10% or 20% or 30% that is not our concern. Our concern is that, the one that is promotional, that the people out there are using is what

we are advocating for here. That should be exempted, because it is a promotional calls. There should be mechanism just like what the previous speaker, Honourable Mario said, the Government should be able through NATCOM to track how many promotional calls were made and the users that are using these promotional services. If we have proper tracking of these promotional facilities, then we will see what can be exempted for those promotional services. It is not about saying that, let us increase it from 10% to 20%. Probably we may not even use that amount, just like what the Minister was saying, that there are times the companies are fighting to hide under the promotional calls to make more money; he is correct at some point, but what we are saying is that, let the Government put mechanisms in place to see that those promotional calls or promotional services that are provided are tracked properly and taxed. I thank you.

MR CHAIRMAN: Thank you. Honourable Members, as you know, we are at Page 23. We still have to go a long way to Page 43 or 44. So, please, let me take just one or two more speakers.

HON. SALLIEU O. SESAY: Mr Chairman, I am looking at another grey area on the taxes imposed on these telecommunication companies. The last time, I said during the last debate that Orange and Africell are also undertaking the Banking system through money transfer. They are making huge profits, especially Orange Mobile Company. For example, if you are sending LE300TH, you pay something like LE15TH as transaction fee. So by the time you know it, in a day or a month, these companies would have made Millions or Billions of Leones out of our people. So, I think if the Minister wants to raise revenue, which is our ultimate goal, it is also important that we look into those areas. These are grey areas in finding ways and means in which we can impose taxes on profit made by these companies, I thank you.

HON. SHEKU M. TURAY: Thank you Mr Chairman. Mr Chairman, Honourable Members, my colleague on the other side talked about tracking the transactions. I think we have one Bill that we recently discussed the Electronic Transactions Act that will facilitate that process. Also, we had some meetings with some of the service providers and they were concern about this kind of tax. They said such tax will affect the

customers more than it will affect them and that the interpretation of such a change will be different. So, let us consider, maybe reviewing the percentages to a point that will be relevant and will not affect the customers who are our people.

MR CHAIRMAN: Thank you. Let me give the last say to the Minister.

MR JACOB J. SAFFA: Thank you very much Mr Chairman! Mr Chairman, Honourable Members, let me respond quickly to issues. Firstly, I wish we have the technology to track transactions, but going forward these are the things we were looking for. For now, we do not have the technology, but I accept your suggestion. Let us look out for technology to track Free Calls as against non-free calls.

Mr Chairman, Honourable Members, on the mobile money transfers, they pay corporate tax that is separate revenue. They pay corporate tax on that, then they also pay GST on the mobile money transfers themselves; so it is a different thing all together. As I said earlier, when we met with the telecommunication companies, we requested information on promotional calls. It may interest you to learn that, we did not even have that information from them. How much of their calls are promotional and how much are non-promotional? We could not get that one from them. But rather, there was an assumption made that 40% of their calls are promotional. How could you really believe that 40% of the calls from the Telecoms are promotional? How really can you believe that? So the question again is that, can we continue to subsidise telecommunication or we subsidise education! So, in other to improve or encourage businesses for job creation and the like, we have put 10%. But if the House feels very strongly that the telecommunications have to be encouraged, you are at liberty to review the figure.

MR CHAIRMAN: I do not have a Motion before the House, unless I hear a Motion to the contrary. We proceed!

HON. SIDIE M. TUNIS: Mr Chairman, the Minister has just informed me that he is not averse to the 20%.

HON. IBRAHIM T. CONTEH: Mr Chairman, the Minister is a Policy Maker, we are Law Makers and we are averse to the 20%; we are holding for 10%.

HON. HINDOLO M. GEVAO: Mr Chairman, I have a Motion!

MR CHAIRMAN: And what is your motion?

HON HINDOLO M. GEVAO: Mr Chairman, the Motion is that the House retains the 10% expressly stated in the Bill.

MR CHAIRMAN: Any Seconder?

HON. SAHR CHARLES: I so second Mr Chairman

HON. BASHIRU SILIKIE: Mr Chairman, counter Motion!

MR CHAIRMAN: Yes, any counter Motion?

HON. BASHIRU SILIKIE: Mr Chairman, as recommended by the Minister, I move that the percentage increases from 10% to 20%.

HON. SIDIE M. TUNIS: Mr Chairman, it seems as if majority of the Honourable Members are agreeing with the 10%.

MR CHAIRMAN: Honourable Members, like you, I am human. I will stand down for five minutes. I have been sitting here from before 2:00 p.m. to now. You have the luxury to move in and out, but I do not.

[The House Stood Down at 6:14 p.m. and resumed at 6:18 p.m.]

MR CHAIRMAN: Honourable Members, kindly take your seats. Before the break, I believe we had a Motion and that Motion was in favour of retaining the 10% proposed in the Bill and the Minister is the one piloting the Bill.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, the Minister in his wisdom mentioned that he does not mind if 20% is being put into the Bill, that was the statement he made to us.

HON. IBRAHIM T. CONTEH: Under duress! Mr Chairman, he was under duress! The Honourable Member was shouting, the Honourable Member was at a high toes and so

the Minister was under duress. So, because he was under duress, he is now...
[Interrupted]

HON. HINDOLO M. GEVAO: Mr Chairman, the Minister does not make law, we make laws. So we suggest and vote on the motions.

MR JACOB J. SAFFA: Mr Chairman, let me make a clarification, I have proposed 10% but if the House so desires, you can do otherwise.

MR CHAIRMAN: Honourable Members, the Mr Minister, with due respect, I would really want you to stand firmly on one thing.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, what we proposed here is 10%.

MR CHAIRMAN: Do you stand by that?

MR JACOB J. SAFFA: Yes Mr Chairman

MR CHAIRMAN: Thank you. Chief, this is not speech making anymore.

HON. P.C. BAI KURR KANAGBARO SANKA III: Yes Mr Chairman.

MR CHAIRMAN: Is it a counter Motion you have?

HON. P.C. BAI KURR KANAGBARO SANKA III: Yes Sir! I move that we retain 20% Mr Chairman.

MR CHAIRMAN: Is it a counter Motion you are moving?

HON. P.C. BAI KURR KANAGBARO SANKA III: A counter Motion Mr Chairman.

MR CHAIRMAN: Any Secunder?

HON. ABU KEMOKAI: I so second Mr Chairman.

MR CHAIRMAN: Okay, I would put the counter Motion first.

[Question Proposed, Put and Disagreed To]

[The counter Motion on retaining 10% tax on Promotional Telecommunications Calls has been disagreed to]

MR CHAIRMAN: In the circumstances and in the interest of speed, I do not even need to put the main Motion anymore. We would take it as passed. So Page 24?

HON. ABDUL KARGBO: Yes Mr Chairman! Mr Chairman, Page 24.

MR CHAIRMAN: Please allow me. The gentle man who challenged me earlier, now we are with your Clause, so let me hear you clearly and succinctly.

HON. DR. MARK M. KALOKOH: Clearly and eloquently, Mr Chairman!

MR CHAIRMAN: I do not know about eloquence *[Laughter]*.

HON. DR. MARK M. KALOKOH: Mr Chairman, thank you very much for allowing me to catch your eyes this time. Mr Chairman, I want to ask two questions before I progress. After the Minister answers the questions, then I will progress. Firstly, starting from Section 36 to 40, the procurement. Let me ask Mr Minister... *[Interruption]*

HON. HIONDOLO M. GEVAO: Mr Chairman, Point of Order! Mr Chairman, this is the House of Parliament. Mr Chairman, I am particularly asking my colleague to withdraw the word "anyhow you take it" used on the Chairman.

HON. DR. MARK M. KALOKOH: I withdraw Mr Chairman!

HON. HIONDOLO M. GEVAO: Thank you!

HON. DR. MARK M. KALOKOH: Mr Chairman, I said earlier that, I would ask two questions and after those questions have been answered, then I will progress. Firstly, I wanted to ask the Minister, under the NPPA proposed amendment, I want to know if the Ministry of Finance had any consultation with the NPPA? Secondly, if they do not, where did they derive the proposal of amending the Act when the NPPA as an Institution has its head? I want these questions to be answered before I progress.

MR CHAIRMAN: Okay, Mr Minister you have the Floor.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I think I did say it here that when I got the directive to make explicit the Provision in the law in favour of our people, particularly regarding the awards of small contracts and contracts that can be produced locally like fire wood etc. I called the NPPA CEO together with the entire

Board and even set a Committee to work on it and I even made a call to get the final, then I was referred to the person who was putting it together. So, this part was included in it, that is Section 39 of this Bill. Section 41 as you see, is not anything new. It was an error in the way it was printed last year, which we are just correcting. There is nothing new honestly! There is nothing new, it has got it pass last year, but there was a typographical error. You remember when we were discussing those issues, in fact, we had put LE200Mln, then you dropped it to LE100Mln.

MR CHAIRMAN: No! Wait, we have not reached there yet.

MR JACOB J. SAFFA: No, there are two parts here relating to NPPA. The point I am making is that, first, they were consulted. I called the CEO and the rest of the Board Members to a meeting in my Office. I transmitted a message from the Cabinet that we needed to create opportunities for our people to benefit from local contracts awarded. I requested them to go sit down in a Committee to find a way how we can do it; either it was done through the Regulation, or through the Finance Act or an amendment, it was given that, what is coming before is the Finance Act. So we decided at this one, particularly Section 39, as you could see it. And really Honourable Members, we did not really see what is wrong with this; this is just benefiting our people. Most of the problems we have in this country... *[Interruption]*

HON. DR. MARK M. KALOKOH: That is not the question!

MR JACOB J. SAFFA: No, I am coming! We consulted, I have answered that. But you have to look at the spirit of it. Whoever might have briefed you, briefed you wrongly. I tell you, we consulted on it. As I said, the other part relating to the NPPA in Section 41 and it is just a correction of an error last year that is all. There is nothing new here.

MR CHAIRMAN: Okay. No! The Honourable still has the Floor. Your two questions have been answered?

HON. DR. MARK M. KALOKOH: Yes, Mr Chairman, but the answers are not satisfactory and I want to put it to the Minister that he did not in any way consult the

NPPA. When we were at Room One, Mr Chairman to ascertain this, I want to appeal to your good Office...*[interruption]*

MR CHAIRMAN: No! You cannot appeal to my good Office, not after what you have just said. You are imputing bad motive! Come on, you know the rules of debate! You were telling the Minister that, he is not telling the truth, that is what you were saying! Come on Honourable Member!

HON. DR. MARK M. KALOKOH: Mr Chairman, I did not put it outright that the Minister was not saying the truth. I said, the Minister did not have any consultation with the NPPA authority and he did not Mr Chairman! I challenge him on that! That is why I am saying, if you want to prove me right or wrong, if the NPPA head is hear, please use your Office to ask the NPPA CEO to proffer explanation here about this.

MR CHAIRMAN: Honourable Member, I refer you to S.O 32[9] please!

HON. DR. MARK M. KALOKOH: Mr Chairman, I hope you have the right to ask the NPPA to come and give us explanation towards this issue. Yes Mr Chairman, S.O 32[9].

MR CHAIRMAN: Look at your S.O and advice yourself!

HON. DR. MARK M. KALOKOH: Mr Chairman, with your leave, you have the power to ask the NPPA.

MR CHAIRMAN: I have no such intension of exercising that power! I go by what the Minister has stated here.

HON. DR. MARK M. KALOKOH: *S.O 32[9]?*

MR CHAIRMAN: *S.O 32[9]* yes, advice yourself and be careful with your language!

HON. DR. MARK M. KALOKOH: I have read it Mr Chairman.

MR CHAIRMAN: What does it say?

HON. DR. MARK M. KALOKOH: It talks about "impute," "No Member shall impute improper motives to any other Member." Have I done that Mr Chairman?

MR CHAIRMAN: Yes you have! You literary was saying that, the Minister is not telling the truth.

HON. DR. MARK M. KALOKOH: I did not say so Mr Chairman. I did not say so and I want you to take me by my words. I said, the Minister did not have consultation with the NPPA, and the Minister is not a Member of Parliament Mr Chairman! So this Clause refers to Members of Parliament. Let us read it again; number 9, "No Member shall impute improper motives to any other Member," The Minister is not a Member of Parliament. So, Mr Chairman, please to ascertain whether my submission here is correct or not, if the NPPA head is here, please use your Office to give the NPPA CEO one or two minutes to explain to us.

MR CHAIRMAN: I have no such intension!

HON. DR. MARK M. KALOKOH: Mr Chairman, I therefore...*[interruption]*

MR CHAIRMAN: Honourable Member, you have the Floor.

HON. DR. MARK M. KALOKOH: Mr Chairman, I am just in the mid-flight. Can you please allow me to land?

MR CHAIRMAN: Honourable Member, you have the Floor!

HON. DR. MARK M. KALOKOH: Mr Chairman, with your leave, can you please allow me to land!

MR CHAIRMAN: I have allowed you in sufficient time.

HON. DR. MARK M. KALOKOH: No, but you referred me to an S.O! Can you please allow me to land!

MR CHAIRMAN: You have one minute!

HON. DR. MARK M. KALOKOH: Okay, thank you very much Mr Chairman. On landing my flight, I want to move a Motion that Clauses 39 and 40 be expunged from this Bill

MR CHAIRMAN: Any Seconder?

HON. ABDUL K. KAMARA: I so second, Mr Chairman.

HON. HINDOLO M. GEVAO: Mr Chairman, I have a counter Motion.

MR CHAIRMAN: What is your counter Motion?

HON. HINDOLO M. GEVAO: Mr Chairman, my counter Motion is that Clauses 39 and 40 as expressly stated be retained.

MR CHAIRMAN: Any Secunder to the counter Motion?

HON. JOSEPH WILLIAMS-LAMIN: I so second Mr Chairman.

MR CHAIRMAN: I am putting the counter Motion first.

[Question Proposed, Put and Agreed To]

[The counter Motion for retaining Clauses 39 and 40 has been carried]

HON. LAHAI MARAH: Mr Chairman, I stand on *S.O 46*.

MR CHAIRMAN: Sorry, what did you say?

HON. LAHAI MARAH: I stand *S.O 46*, Mr Chairman.

MR CHAIRMAN: 46 what?

HON. LAHAI MARAH: Of the Standing Orders.

MR CHAIRMAN: Are you calling for a division?

HON. LAHAI MARAH: Yes Mr Chairman.

MR CHAIRMAN: I am sorry, no! The thing was very clear.

HON. IBRAHIM T. CONTEH: Mr Chairman, what is he asking for?

MR CHAIRMAN: I do not understand.

HON. IBRAHIM T. CONTEH: During the vote, the Ayes had it and nobody says Nay. So, what are you demanding?

HON. ABDUL KARGBO: Mr Chairman!

MR CHAIRMAN: Do you have anything to say?

HON. ABDUL KARGBO: Yes, Mr Chairman.

MR CHAIRMAN: Not touching on those that we have voted on?

HON. ABDUL KARGBO: No Mr Chairman.

MR CHAIRMAN: Which one exactly are you talking about?

HON. ABDUL KARGBO: I have concern on Page 25 of Clause 41; it reads here that, "The first schedule of the Public Procurement Act 2016 is amended by repealing and replacing paragraphs 2, 3, 4 & 5 with the following." And interestingly, in the following, they stated here amount which are expected to be the threshold. And as provided in Section 68 [1i], with your leave Mr Chairman, I read [i]: "The amendment of the thresholds for procurement methods and award of contract under the first schedule." So meaning, it is the responsibility of NPPA to determine what the thresholds are and this should be done in tandem with the conditionalities of World Bank.

Mr Chairman, Honourable Members, I am sure that the Ministry of Finance usurp the powers of the NPPA in this very Section, because ceilings or thresholds are to be determined by NPPA. If we are saying this is correct, it means we are revalidating the very Act we passed as a Parliament. And one critical thing we should always look out for when making amendment is to peruse similar laws to ensure that there is no contradiction. So, if the Section provided for in the current NPPA Act says they have the right to determine the threshold and now the Ministry of Finance is determining threshold on behalf of NPPA, to me, I think we are disrespecting a document we all approved here, which the NPPA Act. So, to me, I want this entire threshold stated here by the Ministry of Finance to be repealed and for the Ministry of Finance to consult with the NPPA, so that NPPA makes available their threshold, that is congruous with the expectation of World Bank conditionalities.

MR CHAIRMAN: Before I take your point, I notice something that confuses me a bit. Mr Minister, I do not know whether you have the Finance Act 2019 available to you. Section 26 of that Act is almost verbatim as Clause 41 of the Finance Act 2020.

HON. SIDIE M. TUNIS: Mr Chairman, Honourable Members, I want to first of all clearly inform this Honourable House that, for Finance Act 2020, the Ministry of Finance

has not put any threshold. What we have is what this Honourable House approved in the Finance Act 2019. What is however missing in the 2019 Act is this, if you have the 2019 Act, it only said in Clause 26[2a]: "In case of contracts for the procurement of good LE100Mln." That was it, but now they are saying that: "Request for quotation shall be used when the estimated value of the procurement is as follows." The only words that have been added to this are: "below," "above for 3" and "above for 4." So, it is the same that we passed last year. What we did last year was to correct the figures. Because I remember the suggestions the Ministry of Finance came up with, we reduced some of the figures. It was us that raised some of the figures in this House! And it is the same Finance Act 2019 that we have been dealing with.

HON. ABDUL KARGBO: Mr Chairman, I want to make it essentially clear that what is against the law is against the law regardless of the time in which the crime was committed. I am saying, this Parliament could be quoted for several things that we did that were not correct. We cannot say because we have done it and it was not correct, it was conscientiously agreed upon by this House so it is correct. So, I am saying...
[Interruption]

HON. SIDIE M. TUNIS: Mr Chairman, let us first accept the fact that what we have here is what we had in 2019. And secondly, that it was this Honourable House that passed it in 2019. If the Honourable Member is now saying that what we did in 2019 was wrong, fine! We can consider that as a House, if he is now saying that what we did was wrong in 2019. But we first of all have to accept the fact that we did it in 2019.

HON. ABDUL KARGBO: With due respect to you Mr Leader, I want to believe I quoted a Section of the Act which was very clear; Section 68[1i], that it is the mandate of the NPPA to determine threshold. So, we have to ask ourselves again the inevitable rhetoric; were these thresholds, whether be it last year or year before last determined by NPPA?

MR CHAIRMAN: Honourable Member, are you referring the House to Section 68 of the Public Procurement Act? What does it say?

HON. ABDUL KARGBO: Section 68, [2i],

MR CHAIRMAN: Read it please.

HON. ABDUL KARGBO: It says: "Without prejudice to subsection 1, the regulations made under this Act may provide for; [i] the amendment of the threshold for the procurement methods and awards of contract under this first schedule."

MR CHAIRMAN: Honourable Member, that Provision gives power to the NPPA to pass regulations.

HON. ABDUL KARGBO: And to make thresholds Sir.

MR CHAIRMAN: I agree with you, but in the form of regulations! what are we doing here? Are we passing an Act, or passing a Bill? Can regulations stand in the face of an Act?

HON. ABDUL KARGBO: Well, I do not know Mr Chairman, if you could allow me! Now, why I am insistently bringing up this is because the regulations which are the mandate of NPPA...*[interruption]*

MR CHAIRMAN: What is superior, Regulations or Acts of Parliament? Thank you Honourable Member! Do you still want to insist?

HON. ABDUL KARGBO: Yes, Mr Chairman. If only you could give me an opportunity.

MR CHAIRMAN: I am all yours!

HON. ABDUL KARGBO: Thank you very much Mr Chairman. I am saying this, specifically Mr Chairman because, I know...*[interruption]*

MR CHAIRMAN: Listen! My emphasis is that, there is the power to make Regulations. Here, we are enacting a Bill into an Act of Parliament, so which one takes precedence?

HON. ABDUL KARGBO: Mr Chairman, can I answer your question now Sir?

MR CHAIRMAN: You have one minute.

HON. ABDUL KARGBO: Mr Chairman, I am saying that, two institutions cannot have the same responsibility. To determine thresholds, it is the function of the NPPA. Be it in

the Act or be it in Regulation that is the function of the NPPA [*Applause*]. That is what I am insisting! NPPA cannot be given an opportunity to determine the threshold, whether be it in a Regulation or in the Act and still Ministry of Finance has the same responsibility; it is a duplication of responsibility.

MR CHAIRMAN: It would not be! Because let us assume for the sake of argument, Regulations had been made by the NPPA and we have before us a Bill to enact into an Act of Parliament, which one comes first?

HON. ABDUL KARGBO: Meaning the Bill comes first, but the Bill that has to do with NPPA has to be amended by NPPA.

MR CHAIRMAN: Regulations are subordinate Legislations!

HON. ABDUL KARGBO: That is what I am saying; but even in the Bill, Ministry of Finance does not have the right to determine what NPPA should determine in the Bill.

MR JACOB J. SAFFA: Mr Chairman, let us look at it; the interesting thing is that even the Regulations or anything NPPA has to do is piloted by the Minister of Finance. NPPA cannot come to Parliament in the first instance. Secondly, the decisions reached on these thresholds were not anything new. What was omitted last year was "below," "above," that is all what we are correcting now. So, if that has to be changed, it has to be moved by some other things; either Government comes back with it for it to be repealed or a Private Member Bill probably moves it. But more importantly, I want you also to understand the intent of these Provisions. The issue is that, the thresholds that were set \$60TH to furnish a Government Office for even a Director, you may require more than \$60TH when you put all the Computers together. So, that is why the threshold was raised and it was this same Parliament that even raised the threshold for International Competitive Bidding. What we had proposed last year was about a 1Billion or LE2Bln, because the House thought it necessary that raising the threshold of LE5Bln can give more opportunities to Sierra Leoneans. Mr Chairman, Honourable Members, is that anything new? So, let us look at the intent of these provisions and then you come to the procedures themselves. As I said, whatever NPPA does, it is the Ministry of

Finance that brings it to Parliament. So, as the Chairman said, this supersedes the Regulations. As long as this is passed, when NPPA decides to do its Regulations, which will be brought to the Minister of Finance, this can be part of it; but as long as it is here, it does not need to be in the Regulations any longer.

HON. HASSAN A. SESAY: Mr Chairman, I think earlier today when we were in Committee Room One, I pointed out certain things, which I think need to be looked at. Mr Chairman, let us understand that there was a mention of the World Bank and IMF, and if I can recall, I know that they gave a passing mark to the NPPA for doing a good job. Mr Chairman, in the words of the Minister, because of the job done by the NPPA, they were able to save up to \$70Mln, if I am right. Now, the Americans normally say; "If it is broke, fix it." But why fix what is not broke? Now if it has been operating that way with relative success, I do not know why we should take out anything here.

Mr Chairman, Honourable Members, I can cite like I did earlier on in Committee Room One that, there was a point with the Sierra Leone Police where NPPA intervened to save \$3Mln to \$4Mln in the contracts, which means that, they are doing a robust job. And Mr Chairman, remember when we had the ACC Act, there was also something that had to do with coordination and collaboration between the ACC and the NPPA. So, as far as I am concern, I still remember that, in this Well, the Leader of Government Business, when the issue of a Directorate of Procurement was brought up in this Well, the Leader said in his own words, and I quote: "Let us expunge" those were his words. And the Speaker then said, "Instead of having a Directorate, let us have a Unit." Now, against that backdrop Mr Chairman, now this request for quotations and everything, as far as the Public Procurement Act is concern, I know that thresholds are to be set by NPPA and I also know that the NPPA is the major Institution that advice Government on Procurement issues. So I do not know where we are going that the Ministry of Finance is now telling us this is what ought to be done or this is what must be done.

MR CHAIRMAN: Honourable Member, frankly, the day is far gone. We are all very tired, but let me draw your attention to one thing; apart from those very few minor additions, what is before us is essentially the same as what is contained in Section 26 of

the Finance Act that we passed last year. The second thing is that, what is before Parliament now for consideration is a proposal to be incorporated in an Act of Parliament as against a power to make Regulations given to the NPPA, which it has yet to make. So, as far as I am concern, let us concentrate on what is before this House now. We would deal with the NPPA situation in due course because their power is limited to making Regulations under the Section that our attention has been drawn. Clause 41 does not hoist the jurisdiction or the authority of the NPPA. What is in fact being sought to be amended is the first Schedule to the Public Procurement Act. It is not taking power away from it, but in the absence of Regulations by the NPPA which is perfectly entitled to make under the relevant Section of its Act, that is Section 68, which is yet to make, what is before us is the Provision that is to be contained in the Finance Act of 2020 that is going to become law.

HON. HASSAN A. SESAY: Mr Chairman was responding to me. Now in this debate, I quite remember again that the Minister justified that what we inserted in this particular document was something we omitted in the last document, which means, he came to correct a mistake made last year. Can't we do the same thing now? *[Undertones]* I am not talking about this particular one, I am talking about something we discussed earlier. And Mr Leader, you were there in Room One. I am sure of what I am talking about Mr Leader. Are you denying it *[Undertone]*?

MR CHAIRMAN: Okay, let him answer you!

HON. SIDIE M. TUNIS: Mr Chairman, as I said earlier, this particular Provision is not new. Ministry of Finance has not come up with any new threshold. What I said earlier on in my submission during the rounding up of the debate; I encouraged the Ministry of Finance to ensure that they liaise with MDAs and inform them that they will be tampering with their Act. And as it is right now, I can only encourage them that in future, if they did not do it, even though the Honourable Minister has said that they did it... *[Interruption]*

HON. HASSAN A SESAY: Mr Chairman, it is interesting when people say something in the morning and in the evening they say something different; that is where I have a

problem! If you stay consistent with what you are saying, I am fine! But when you are inconsistent, then I have a problem.

HON. SIDIE M. TUNIS: Mr Chief Whip, have you eaten?

HON. HASSAN A. SESAY: Mr Leader, I have my eating habit and I know when to eat and when not to eat.

HON. SIDIE M. TUNIS: Well that is the problem, you need to eat.

HON. HASSAN A. SESAY: No. Mr Chairman, if you care to know, my best job is talking.

HON. SIDIE M. TUNIS: Thank you very much. In that case Mr Chairman, can we proceed please?

MR CHAIRMAN: I will just allow the man who generated this discussion to have the last say before I move.

HON. ABDUL KARGBO: I specifically picked out this very Clause because we do not have much institutions that generate this amount or that procure this amount. So, meaning once they have not reached this threshold, it means the NPPA does not have any hold on them and what happens is that most of these institutions split what they have, they do not come with the total amount as it is stated here. Some time they would come with half of it, so that NPPA does not have any role to play on them. So, we are saying, with the number of institutions we have in this country and what the threshold is, it would be very difficult for NPPA to be able to probe into the activities of several institutions [*Applause*] because the threshold that holds here is extremely exorbitant.

MR CHAIRMAN: But it does not in any way oust the authority of NPPA.

HON. ABDUL KARGBO: I agree Mr Chairman! But it is extremely exorbitant. So, meaning, we are rendering NPPA to be a very dormant Institution. I was going to suggest a proposal of a motion that, these amounts are brought down, so that

whatever transaction happen, NPPA would be able to have a say in them, because if we begin to exclude NPPA's intervention on such threshold, then Mr Chairman, I am afraid.

MR CHAIRMAN: Honourable Member, one thing which is clear from all of these, nobody is questioning the value of NPPA or its role and it has discharged that role in a very exemplary manner, that one goes without saying but NPPA for some inexplicable reason has still to enact regulations to implement the power given to it by its own Act.

HON. ABDUL KARGBO: Yes Mr Chairman.

MR CHAIRMAN: Do we have to sit or should the government sit and wait until that is done?

HON. ABDUL KARGBO: Mr Chairman, Honourable Members, NPPA have prepared their regulations, it is in the Law Officers Department with the draftsmen. But interestingly, the regulations which the Ministry has already been prevue to are in contrast with what is here. So, meaning, there has not been an agreement between the Ministry of Finance and NPPA. Because, when NPPA was on the process of putting together the regulations, they let the Ministry of Finance seesaw about what were the thresholds.

MR CHAIRMAN: No, cease!

HON. ABDUL KARGBO: Honourable Gevao, I have always told you that I was born in English speaking home, this is what we call lapses linguae.

MR CHAIRMAN: Yes, I know.

HON. ABDUL KARGBO: Thank you Mr Chairman!

MR CHAIRMAN: Honourable Abdul Kargbo, each time I listened to you, I become more and more convinced that you have been briefed, but I do not know what accompany the brief.

HON. ABDUL KARGBO: Mr Chairman, as Honourable Members we are...*[interruption]*

MR CHAIRMAN: You certainly did not come to my Chamber to share with me.

HON. ABDUL KARGBO: Mr Chairman, as Honourable Members, we must be able to seek the interest of this country.

MR CHAIRMAN: Let me allow the Honourable Minister to have the last say.

MR JACOB J. SAFA: Mr Chairman, Honourable Member, first of all, NPPA has all the powers to do regular Procurement Monitoring and Procurement Audit. nothing stops NPPA from doing Procurement Monitoring and Procurement Audit, even when the Request For Quotation [RFQ] was not submitted to them for their approval. But we also have to understand that this decision to make this amendment did not come from the Ministry of Finance, it came from the MDAs themselves who had problems with the thresholds and it was slowing down Governance. To the MDAs themselves, it is reasonable because as I said, to furnish an office for a Director in Government is more than the original threshold that was there. And the other fact is that, whatever NPPA is going to be doing for regulations, it will not come here. You might know better than me as Minister of Finance, but unfortunately, I have not seen the regulations. But you are fortunate, because you might have been briefed enough to understand what is there. So, all we are saying here is that to push Governance, to speed and fast track Governance processes, we have decided to increase these thresholds and that was something we did last year. And at any rate, I still keep emphasizing these things that, let us look at the intent of this, there is nothing personal that the Ministry of Finance is gaining from it, because we are not a big procuring entity.

Mr Chairman, Honourable Members, finally, the issue of thresholds as we set here is something agreed on and if you have to amend, that is a quite different procedure, but what we have done is "above" and "below".

MR CHAIRMAN: I think one thing that is coming true to me, correct me IF I am wrong, it seems to me that the MDAs are attempting or seeking to by-pass the NPPA, this is really the crux of the problem.

HON. ABDUL KARGBO: Thank you Mr Chairman that was my point. Mr Chairman, you are now seeing from our lens.

HON. MOHAMED B. SHAW: Mr Chairman, although I have not been given the Floor, but the evidence, even in the pre-legislative hearing, the National Procurement Officer was not allowed to say anything. We asked that he should be asked if he was consulted for this Act, but they never allowed him to say anything Mr Chairman.

MR CHAIRMAN: No, because I did not want us to import. Honourable Members, please take your seats. Order! Honourable Members, I suspect there has been a by-passing of NPPA by the MDAs is the crux of the problem. But let me remind those MDAs that by-passing NPPA is not the problem, but the ACC Act is there. They have to be mindful of the content of that Legislation that if they keep avoiding NPPA and doing direct procurement, they are running foul of the ACC Act.

HON. IBRAHIM TAWA CONTEH: Sorry, Mr Chairman, may I draw your attention to something!

MR CHAIRMAN: I am coming. And I want this to be clearly understood and secondly, let me emphasize and it is good the Minister of Finance is here that the Ministry of Finance should not connive with MDAs that seek to by-pass NPPA, that would not be good Governance. I do not want this Parliament to be seen as rubber stamping that kind of situation. The reason I have refused, I resisted all the calls to invite the Executive Head of NPPA to take the Floor here is because I do not want to import into this House the controversies that have been simmering out there. Let us do not import those problems here.

MR JACOB J. SAFA: Mr Chairman, let me make some clarification for the integrity of the Ministry of Finance. The Ministry of Finance is responsible for Fiscal Management and Expenditure Management is our key, and the Procurement Entity itself as added there is one major strategy for cutting down wastages. For you to even assume or to speculate connivance between the Ministry of Finance and other MDAs, if I want I can connect with the NPPA itself directly. Who told you they are above us to connive with *[Undertone]*? We cannot be seen to be doing that Mr Chairman.

MR CHAIRMAN: Well, we would take that as an assurance. Thank you very much. So, with that, can we please now proceed?

HON. ABDUL K. KARAMA: Mr Chairman, before we proceed, can I be heard please?

MR CHAIRMAN: I do not want you to take us back, I beg.

HON. ABDUL K. KAMARA: I am not taking you aback. Mr Chairman, from all the deliberations and response from the Minister, we are wise to pick up certain facts that are today very clear before us.

MR CHAIRMAN: Order! We will soon proceed please. Yes make it quick!

HON. ABDUL K. KAMARA: When the Minister was making his statement Mr Chairman, some of us depend on your wisdom and your wisdom has come out very clearly this evening that firstly, even the Minister himself is saying he has not been prevue to the regulations, meaning it sent a clear picture of the very cordial relationship between himself and an Agency he is supposed to superintend, but the Minister is bold to tell us that he is acting based on the complaints from Ministries. You can see the fact that there are some grievances against the NPPA! What some of us are saying as Honourable Members, is not far from the basic fact that even the guys out there can understand, that if we continue doing some of these things that we are doing now, if you lift the thresholds on certain procurement regulations, what you would be doing in essence is you are creating rooms for major corruptions because last year again as the Minister was assaying, when we passed this same Act. I remembered and I am on record to say some of these LE50Bln for International bidding would create so much room for corruption, because imagine these are not meant for Sierra Leoneans, LE50Bln and above all are not for businesses of Sierra Leoneans. So, what are we protecting?

MR CHAIRMAN: But Honourable Member, if that happens, we have the ACC. The ACC mechanism would be triggered almost immediately.

HON. ABDUL K. KAMARA: And that is why I said in this Well that, when we were amending the ACC Act that when you look at the ACC Act, it is talking about the process before the signing. After signing the contract, the ACC cannot stop the contract

from proceeding and that is where I said in this House that, when we are amending that one, we should also extend, in situations wherein we are wasting tax payers' money; what will the Anti-Corruption Commission do?

MR CHAIRMAN: Your point is well taken. With that, can we move on?

MR JACOB J. SAFFA: I just want to clarify something Mr Chairman. The way it is here, nothing stops NPPA from reviewing National Cooperative Bidding [NCB] and International Cooperative Bidding [ICB], nothing stops them absolutely. They have absolute right to do that, but what we are saying here for the RFP, it was LE60Mln which the House just raised now to LE100Mln and as I said, there are enough provisions in the law that allows NPPA to do regular monitoring and regular audit as they deem it necessary.

MR CHAIRMAN: With that, can we move on? Page 26?

HON. DAINEL B. KOROMA: Mr Chairman, as I earlier stated in my introductory statement that, we are here to support the Minister of Finance to pass this Bill to enable him generate revenue and this is exactly what this Bill is all about.

On that note Mr Chairman, Honourable Members, Clause 42 Paragraph 5 and 6, I submit that these provisions do not in any way help Government to generate revenue. I am not against the intent, I am not against the drafting, I am not against the phraseology and I am not against President approving his own expenditure for overseas travelling. But all I am saying is that, for the purpose of this Finance Bill, you have the right to make reference to the PFM Act of 2016, but on the condition that only provisions relating to Revenue Generation, not Revenue Expenditure. Because this one specify exactly how monies are to be expended by the Office of the President and the Vice President on overseas travelling. It does not help you in any way to get money and the purpose of the Finance Bill is to help Government get money. So, in my opinion, it is not supposed to be here. It can be amended if there are any issues. I am not against your notion Mr Minister, but as it is now, the purpose here, I am saying, it is not supposed to be here because it is a Revenue Expenditure Clause not Revenue

Generating Clause and the Finance Bill is not about expenditure it is about how you spend money. It is about how you get money and this is really speaking unto how the monies are spent for overseas travelling for even that of the President and the Vice President. That is my submission Mr Chairman. I am not against the purport and I am not against the intent, but I believe it should not be here.

On that note Mr Chairman, I therefore move that this Clause be deleted from this Finance Bill 2020 because it is a Revenue Expenditure Provision, not a Revenue Generating Provision and it is against the purport of this Bill.

HON. SIDIE M. TUNIS: Mr Chairman, before you put the Question, I want to draw the attention of the Honourable Member to the long title of the Bill itself; "Been an Act to provide for the imposition and alteration of taxes to give effect to the financial proposal of the Government and to provide for other related matters for the Financial year 2020" [*Applause*]. I am also very happy that the Honourable Member has said that he does not have anything absolutely against this particular Clause, his only problem is that it should not come now especially under this Finance Act 2020. But in our own opinion, it is the right time for this particular Clause to be here and I want Honourable Member to accept it that way. So let me just explain to you, all of us in this country know very well that the President and the Vice President travel around the world and they have been travelling for several years. Presidents come and go, when maybe the Honourable Minister of Finance becomes President in future, he will still be travelling around the World, but you know Honourable Members, I tell you something, the President that we have His Excellency Rtd. Brigadier Julius Maada Bio always want to make sure things are done properly. Even though he has every right, because people who have been Presidents before him have done the same thing, but he is saying, no to illegalities! In his words, "if I am talking about fighting Corruption, the fighting against corruption should start with me as President." As such, the President is simply saying that, it is not because other Presidents have been travelling without accounting for whatever impresses they could have been given, which he as President should now

ensure that when he travels, he must ensure and the Law must provide for whatever amount of money that they have given to him, that is why this provision is there.

Mr Chairman, Honourable Members, secondly, in addition to Clause 42 that is Section 65 of the PFM Act 2016, I am also submitting to this Honourable House that further amendment be made. Financial Strategy Statement Section 23 of the PFM Act 2016 is amended by the deletion of subsection 1 of the word "seven" and the addition of the word "ten," so as to read; "not later than the end of the 10th Month of every financial year the Minister shall with approval of Cabinet prepare and lay before Parliament for its information of Fiscal Strategy Statement which contains." Submission of State Budget, Section 33 of the PFM Act 2016 is amended by the deletion of subsection 1 of the words "two months" before the beginning of "the" and the addition of the word "six weeks" to the end of "the," So as to read: "The State Budget shall be laid before Parliament by the Minister not later than "six weeks" to the end of the Financial Year to which it relates."

Mr Chairman, Honourable Members, I am therefore submitting this amendment to you for approval.

HON. DAINEL B. KOROMA: Mr Chairman.

MR CHAIRMAN: At this point in time?

HON. DAINEL B. KOROMA: Mr Chairman, Honourable Members that is just an additional point.

HON. SIDIE M. TUNIS: Are you okay with it?

HON. DAINEL B. KOROMA: Yes Mr Chairman. I am okay with the additional point; there is no problem, that is what you have done, that you should submit the budget six weeks before the new Financial year, which is fine because it helps you to plan better so that you can collect more revenue in the new year. So, that relates to Revenue Generation. I have no controversy with the new amendment. My own point here is that, all you have said is in place. The President has the right to approve what he expense on overseas travelling together with his Vice President, I have no problem with that, but

we are saying those Clauses related to expenditure, we cannot start it now. By bringing expenditure Clauses into Revenue Generating Bill, is not correct because this is for Revenue Generation, not Revenue Expenditure. It has never happened before and we do not want to start it now, because we do not want to set bad precedence. I am not against any Clauses, I am in support. You cannot question President for his overseas expenditure, but what we are saying, it is expenditure and this is Revenue Generation. So, it cannot be here, we do not want to start something new. I am not also opposing the additional amendment, we have discussed it and I am not oppose to it.

HON. HINDOLO M. GEVAO: Mr Chairman, Honourable Members, in every Bill, the long title most often and again is the summary of what is found in the body of the Bill. Mr Chairman, if you come to the long title, there is nothing saying, it has to be purely Revenue Generation, it says: "Been an Act to provide for the imposition and alteration of taxes to give effect to the financial proposals of the Government and to provide for other related matter for the financial year 2020." The word "related matters" capture Section 42 that he is talking about. It does not fall outside the long title and Mr Chairman, we have gone beyond the long title. So he cannot tell us that, we should not actually discuss that, it has to do with financially related issues and it falls within the long title.

HON. HASSAN A. SESAY: Honourable Member, there is a PFM Act; I want you to read it, because it makes it very clear that it is not supposed to be there.

HON. HINDOLO M. GEVAO: Mr Chairman, I am on my legs, let them take their seats; two Honourable Members cannot stand and talk at the same time.

HON. ABDUL L. SESAY: You are talking to a Leader, so you have to be careful the way you address him.

HON. HINDOLO GEVAO: But I am on my legs.

MR CHAIRMAN: Honourable Geavo!

HON. HINDOLO M. GEVAO: Yes, Mr Chairman.

MR CHAIRMAN: I thought that you were done!

HON. HINDOLO M. GEVAO: No, Mr Chairman.

MR CHAIRMAN: I have already given the Floor to your colleague.

HON. HINDOLO M. GEVAO: I am grateful Mr Chairman.

HON. ALIMAMY O. KAMARA: Thank you very much Mr Chairman. I stand to express my concern over the inclusion of the NRA in the Amendment Act that now says NRA should be included in the TSA scheme. I would want to move a motion after my submission.

HON. SIDIE M. TUNIS: Mr Chairman, that is okay. We are going to remove that from the Bill [*Applause*]. I Am talking about NRA, the Honourable Member is referring to i.e. Clause 43. Clause 43 is going to be expunged.

Honourable Members, we are still on Clause 42 and the Honourable Daniel Koroma had a Motion, but we are still of the view that we should keep it as it is in the interest of probity. As such, I will appeal to Honourable Members to leave it as it is.

HON. DANIEL B. KOROMA: Mr Chairman, for posterity, I submit again it will be a bad start, it has never happened before. Do not say because I have done this and what I have done must stay at all cost. Maybe it is wrong or if it is misplaced, then accept, but if you insist that once you have done it, it will be demeaning to remove it and just based on that, you insist, then I submit that it is a bad precedence. For expenditure Clauses to be included in the Finance Act, it has never happened before, if it to start now, it will be a bad precedence, because this is purely expenditure. The Minister gets nothing to fund his Budget out of these Clauses; it is expenditure.

HON. SIDIE M. TUNIS: Thank you very much Mr Chairman. Mr Chairman, Honourable Members, my only plea to the Honourable Members on the other side is that, we have a Bill before us and we will definitely note your observations. I can assure you that your observations will be taken into consideration, but for now, let us leave it as it is. Thank you very much.

HON. HASSAN A. SESAY: Mr Chairman, Honourable Members, also, let me remind the Honourable Leader of Government Business that even imprest used by the President's Office, they do retire. The finance rules know that, not that they are not accountable, but they do retire to the Ministry of Finance. What they expend when they go out and come back. That is true, the Financial Secretary knows that very well.

HON. SIDIE M. TUNIS: Honourable Member, we have a Clause before us, let me just read it again for your proper consumption "notwithstanding any provisions to the contrary containing in this Act or any other legislation, there shall be a non-accountable imprest to provide for daily International travel expenses excluding purchase of tickets incurred by the President and the Vice president."

Mr Chairman, Honourable Members, let me explain something to you that most of you may not be prevue to. I have had the opportunity to travel with at least three Presidents. I travelled with the late President Tejan Kabba, Former President Earnest Bai Koroma and the current President Julius Maada Bio. One thing I observed in all of those travels, trust me Honourable Members, is that they spend so much. Take for example if His Excellency President Maada Bio is in Kenya or Ghana, the host countries will always provide costs including Protocol Officers and Security Officers to them. Even I as Leader of Government Business when I travel, I ensure that I take care of all of those people. So, all what this Clause is saying is to give the President the opportunity to ensure that he is able to do all of those expenditures under the law.

HON. DAINEL B. KOROMA: Those expenditures are not supposed to be here because this is not for expenditure.

HON. SIDIE M. TUNIS: I understand Honourable Daniel Koroma's point.

HON. DAINEL B. KOROMA: That is my point, he has the right to spend, but it should not be in this Bill.

HON. SIDIE M. TUNIS: Mr Chairman, Honourable Members, it is very, clear that I understood what my Colleague on the other side was saying. It is very clear that they are not against the Clause itself at all, what they are against is the fact that, it is

coming under the Finance Act 2020. But if you do not have any issue with the Clause itself, then my appeal to you is to accept it in the Financial Act 2020. That is my plea to you Honourable Members.

HON. DAINEL B. KOROMA: Honourable Leader of Government Business, we cannot accept wrong procedure, because this is for Revenue Generation.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, let me just make this clarification, the Finance Act has both Revenue and Public Financial Management issues. Procurement is an Expenditure Control Measure, if you care to know, that is why it is here. But what I am saying is that both expenditures relating to this is part of the Public Financial Management. Therefore, expenditure items should also be there.

HON. DAINEL B. KOROMA: Mr Minister, those Public Procurement Control Measures, the purpose of those control measures is to maximise revenue collection through procurement and to minimise corruption; those are the reasons why you need the control measures, so that you block the leakages. So, those measures help you to get money rather than the money goes to individuals. They are in place, but this one is purely for expenditure. If you want, you can retain it, but not in this Act, because this Act is not for expenditure.

HON. LAHAI MARAH: Mr Chairman, Honourable Members, I have problem with the way the sentence being coined. Let me read it Mr Chairman; "Notwithstanding any Provision to the contrary contained in this Act or any other legislation, there shall be a non-accountable imprest system to provide for daily International travelling expenses excluding purchases of ticket incurred by the President and the Vice President." Mr Chairman, if you read the sentence, that particular Clause is not only limited to the President, it is open ended.

HON. SIDIE M. TUNIS: What makes it open ended?

HON. LAHAI MARAH: Just read the sentence properly and understand it.

HON. SIDIE M. TUNIS: Honourable Member, I have read it over and again.

HON. LAHAI MARAH: I want my Honourable Leader to understand that, I am not against it, but let us try to limit it to the President and the Vice President only.

HON. SIDIE M. TUNIS: But that is what the Act is saying.

HON. LAHAI MARAH: No, the way and manner this sentence is being coined, it goes beyond that.

HON. SIDIE M. TUNIS: Honourable Member, in my opinion, apart from probably the comma that is supposed to be after expenses and then ticket, there is nothing wrong with that particular Clause and I want to assure you that this particular Clause is only for the President and Vice President. And I also want Honourable Members to understand something, unlike you and I, when we travel, we have our Daily Service Allowance [DSA], they pay us, but they do not pay the President and Vice President DSA. But you and I are paid DSAs every time we travel whilst His Excellency the President and the Vice President are not paid. Can you imagine that!

HON. LAHAI MARAH: Mr Chairman, if you go to the sixth aspect, it is saying that, the approval for the authorization of the non-accountable Imprest referred to in subsection 5 shall be granted solely by the President. So my question is, what is the President approving for himself or for others? If I am entitled to a non-accountable or to a facility, for God sake, do I have to approve it again?

HON. SIDIE M. TUNIS: Mr. Chairman, Honourable Members, let me just bring something to your attention. Our Chairman seated here is entitled to a non-accountable imprest, but guess what? On several occasions, I have seen this as Leader of this House turned down travels.

HON. MOHAMED BANGURA: Mr Leader, then, we have to include the Speaker of the House in that amendment.

HON. SIDIE M. TUNIS: No problem. You want us to include the Chairman of the House of Parliament? It is okay, no problem. Mr Speaker is already entitled to his little facilities. No! Mr Chairman, for this one, I am not challenging you. I am not against it, but for now, let us deal with the President and the Vice President.

HON. LAHAI MARAH: Mr Chairman, allow me to read the sentence in this way; "notwithstanding any provision to the contrary contained in this Act or any other legislation, there shall be a non-accountable imprest to provide for the daily International travelling expenses of the President and Vice President." We have to be specific, we do not want to allow any catch phrase. Maybe a Minister that is so powerful would one day use this particular Clause takes it to the President for His approval.

HON. SIDIE M. TUNIS: So, in other words, you are saying that the Clause can stay except "for excluding purchase of tickets?"

HON. LAHAI MARAH: I am not excluding it, but I am correcting the sentence for it to be specific.

HON. SIDIE M. TUNIS: Okay, start again.

HON. LAHAI MARAH: Let me start again?

HON. SIDIE M. TUNIS: Yes, Honourable Member.

HON. LAHAI MARAH: "Notwithstanding any provision to the contrary contained in this Act or any other legislation, there shall be a non-accountable imprest to provide for the daily International travelling expenses of the President, the Vice President and the Speaker excluding purchase of tickets incurred by the President, the Vice President and the Speaker" *[Applause]*.

HON. SIDIE M. TUNIS: Let us wait for the Minister.

HON. LAHAI MARAH: We are not against the word "non-accountable" because we know the New Direction surround itself with the idea of fighting corruption. So, we are not against the sentence in any way, but we do not want the sentence to be centralized, rather we want the sentence to be specific. Mr. Chairman, we do not want the sentence to be generalized wherein a situation you have powerful Ministers they can use it. We want the sentence to be specific.

HON. ABDUL K. KAMARA: Thank you very much Mr Chairman. Mr Chairman, Honourable Members, I think we are shifting the goal post. The Honourable Daniel Koroma raised an issue based on principles and for me, sometimes when issues of these nature are being pushed and the Chairman sits down quietly listening, he is caught in a situation in which he sees the truth, he accept the truth and smile quietly without acting. And Mr Chairman, this is an issue of principle. For some of us, we keep reminding the Chairman that when there is an issue of controversies like this for which the records would go down to say an expenditure was put into a Financial Act raised by

Honourable Daniel Koroma from Koinadugu and they are going to say the Speaker who presided over that sitting was the right Honourable Abass Chernor Bundu. For some of us we take great offence to that and I am repeating it, what we have here is the wording and I am not interested in the wording. So, I am not interested if it is right or wrong; we are interested in the matters of principle. If we are going to kick against the principles, because it has to do with the Office of the President, so be it. But let it go down on record that somebody raised the matter based on principles and I also echo my voice to it that a learned Speaker who has guided this House, who we depend on as young people to learn from is diverting principles. On that note Mr Chairman, I thank you very much.

HON. SIDIE M. TUNIS: Mr. Chairman, let me just make clarification and this is for my learned colleague, Honourable Daniel Koroma and others who may think that way. This is a Finance Act and it is not a Revenue Generating Act. It is a Finance Act and Finance Act everywhere in the world deals with the financial provisions and not just revenue. Honourable Members, have you read the Ghana Finance Act of 2019? If you read the 2019, Finance Act of the Republic of Ghana, then you will know for yourself that, it does not only deal with Revenue Generations, but all financial aspects.

HON. DAINEL B. KOROMA: Let me respond Mr Chairman. Expenditure of money is also part of financial aspect, but as I stated earlier this morning in my introductory statement that, the Minister rightly presented the Budget and then followed by the Finance Act. I told Members the purport of those two documents. The purport of the first document is to show the intention of the Minister and his Ministry what they intend to generate in 2020 and how they intend to expend what they intend to generate. But I have said, as is it now that, he has nothing for 2020. But wisely since you know you have nothing, you need a document to enable you to have something and that is what this Bill is all about. This is about enabling the Minister and his Ministry to have something, not to spend it.

Mr Chairman, Honourable Members, on the matter of expenditure, we will guide you during the five allotted days debates, but for this one, it is to enable you how to get money to fund your intentions of Financial Management in 2020. As far as principles are concern there is no way we can bring expenditure under this one. Of course, it is a Financial Provision for enablement of getting money, not how to expend it. I think I have made my point very clear.

HON. SIDIE M. TUNIS: Honourable Member, I want to read this Clause again, although you have said it all, this Finance Act is there to guide the Minister how he will get money.

HON. DAINEL B. KOROMA: Not how to spend it.

HON. SIDIE M. TUNIS: I am coming! What is the Clause saying? The Clause is simply talking about looking after the money that he is going to receive, that is all what this Clause is talking about, to account for the money that they are going to receive.

HON. LAHAI MARAH: Mr. Chairman, Honourable Members, I have with me here two documents; the Finance Act 2020 and the Appropriation Act 2020. I will read the short titles of each of the Acts; the first one reads, "The Finance Act of 2020, been an Act to provide for the imposition and alteration of taxes to give effect to the financial proposal of the Government and to provide for other related matters for the financial year 2020." Hold on let me read the long title of the Appropriation Act, then you will be the judge *[Undertone]* "Being an Act to authorize expenditure" under line Expenditure from the Consolidated Fund for the services of Sierra Leone for the year 2020 and for other related matters." what are these Bill stating Mr Chairman? This one is completely a Revenue Generation Bill and this one is an Expenditure Bill. So, therefore, an item of expenditure should not be anywhere in this particular Bill.

MR CHAIRMAN: Honourable Members!

HON. SIDIE M. TUNIS: Mr Chairman, just one minute Sir. You know I was talking to my colleagues, in this country, we should grow. Now, we have Electronics Transaction Act coming very soon and during my submission, I referred Honourable Members to the Finance Act of Ghana 2019. What I have here is the Finance Act of Kenya; let me do something Mr Chairman, Honourable Members.

MR CHAIRMAN: Order! Allow the Honourable Leader of Government Business to read.

HON. SIDIE M. TUNIS: Mr Chairman, I thank you very much for your protection. You know, I said to my colleagues Honourable Members just now that, Finance Act is no longer the question of just finding a way to operate taxes that is why we have other related matters, because it deals with several provisions of Finance. Here is Finance Act of Kenya, the Finance Act of Ghana. Firstly, Amending the Central Bank of Kenya Act; [2], it went to the extent of mortgaging financing business.

Mr Chairman, Honourable Members, I think it is almost 8 p.m., in the next ten minutes, I believe we should close this debate. Let us allow the Clause to stand. And like I said before, I very much note, very seriously note the concerns of the Honourable Daniel Koroma. I thank you very much.

MR CHAIRMAN: The Honourable Minister like me has been rather quiescent. I do not know whether born out of tiredness or not, but I was expecting he would have asked for the Floor to clarify the issues raised. Mr Minister, don't you wish to?

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I think I do not want to over bit this thing because it has already been said by the Leader of Government Business. There is a misunderstanding about what we call Finance Act, but I know conceptually speaking and operationally speaking the finance addresses Public Financial Management issues and Public Financial Management issues look at both the revenue and expenditure side of it. We are not authorising expenditure in this case, it is just the procedural issue. What have been happening in the past is wrong that we have been giving past Presidents monies that they do not account for. Now, President Bio just wants a Law to support it. So that is the issue, because in the past, Presidents have been giving Imprest and they have been travelling with it and they did not account for it [*Undertone*]. So, what we are saying is that, it is not misplacing Honourable Members [*Undertone*].

HON. DANIEL B. KOROMA: Mr Minister that is not the issue. He has the right and nobody can question the President, so that is not the issue.

MR JACOB J. SAFFA: But let us get THE Public Education on the Finance Act. Finance Act is not what you say, it is not about Revenue Generation only, it is a Public Financial Management issue.

MR CHAIRMAN: Honourable Daniel Koroma, we have spent considerable amount of time on this particular Provision, are you ready to accept the explanations that you heard both from the Leader of Government Business and the Minister, so we can move on?

HON. DANIEL B. KOROMA: Mr Chairman, this is simple, in the next two minutes, we can proceed okay. I cannot be persuaded to accept wrong precedence, I cannot. And it takes less than five seconds to just let go that Provision and then place it in a proper

Provision. We would support it, but I cannot expect expenditure in Finance Bills, I cannot.

MR CHAIRMAN: Then do the needful, so that we can proceed.

HON. DANIEL B. KOROMA: So, on that note, I am not moving any Motion, but I will still insist on what we believe. The Chairman can rule in the absence of observing Motion and you do not need to put Motion in every cases. I have made myself very clear, I do not need to put a Motion in all cases, but I have made my position clear.

MR CHAIRMAN: Okay, Honourable Koroma!

HON. DANIEL B. KOROMA: Yes Mr Chairman.

MR CHAIRMAN: Order! Honourable Koroma, you generated this particular discussion. May I have the attention of all Honourable Members? You have spent more than one hour on this one issue, at the end of it, the Honourable Member who triggered the discussion says he has no Motion to put before the House. He says he will leave it to my ruling and my ruling is as follows: It is my opinion that, even though the Bill is entitled Finance Act, the practice thus far has been in our Parliament to treat the Finance Bill as an omnibus Bill that contains provisions relating to the generation of income and also provisions dealing with principles relating to expenditure. This has been noticeable in the Finance Act that has come through this House. This is not to say that, the Honourable Member does not have a salient point for the Minister of Finance to consider for future Finance Bills. Let us be clear in making a demarcation between Income and Expenditure. When you separate the two, it makes things clearer, when you lump the two together, it generates the kind of debate that we have just witnessed. Since you are not pressing the point, I would consider what you have said as an advice to the Minister of Finance in drafting the Finance Act for the Year 2021. With that, I crave the indulgence of all of you to proceed.

HON. LAHAI MARAH: Mr Chairman, with that, I think the wording of the sentence of that very Provision Clause [42]5 Mr Chairman should change. "Notwithstanding any Provision to the contrary contained in this Act or any other legislation, their shall be a

non-accountable imprest to provide for the daily International traveling expense." Mr Chairman, to me, this particular sentence is open ended, it can capture anyone. Instead, let us be specific by stating: "Notwithstanding any Provision to the contrary contained in this Act or any other legislation, there shall be a non-accountable imprest to provide for daily International traveling expenses of the President, the Vice President and the Speaker" *[Applause]*.

MR CHAIRMAN: Let me ask what the reaction of the Minister is.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, #5 has to be discussed, but we need to look at #6, that the authorization to use non-accountable imprest, the power is confined in the President to determine.

Mr Chairman, Honourable Members, I think the House of Parliament deserves much more respect and since it has the third most powerful position in the land, and in certain instances you may have cause to continue, I really have no objection to include the Speaker.

MR CHAIRMAN: Yes.

HON. LAHAI MARAH: Mr Chairman, on that note, the sentence therefore fully reads: "Notwithstanding any Provision to the contrary contained in this Act or any other legislation, there shall be a non-accountable imprest to provide for the daily International traveling expense of the President, the Vice President and the Speaker excluding purchase of tickets incurred by the President, the vice President and the Speaker." *[Applause]*.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, I have a contrary view. Mr Chairman, I do not want you to believe that, I do not like you. I like the Chairman so much so that, I value his reputation he has worked so hard to earn. For me, I was involved in the campaign process of 2012 and in 2018; I knew one thing of His Excellency the President Retired Brigadier Julius Maada Bio which is steadfastness. He stood on one ground and that ground took us to State House and that ground is, we are going to provide a New Direction for this country. Let us be reminded that yesterday, the All

People's Congress [APC] amended Section 79 and Section 80. Today, they are still complaining, they still want Deputy Speaker. They are still complaining about the process that led to the Speakership.

Mr Chairman, Honourable Members, I want to be on record that I pleaded for us to avoid persistent amendments. Let us assume for argument sake that, the Honourable Member from Kenema wants to add the Chief Minister, can we say no? So for me, instead of plus and minus, let us remove the plus and ensure that we lead in the New Direction. Our Government is a new Direction Government. Mr Chairman, before I sit, let me remind you of this, there is a maxim that says; "When your neighbour is bleeding you do not call the Ambulance." The APC is couching and making Clauses around it in order to fine tune, it does not mean that they like us in the Sierra Leone Peoples Party [SLPP], it means they are building their campaign ammunition for the Year 2023 and they would want to use it.

MR CHAIRMAN: Hold on, let him land!

HON. IBRAHIM TAWA CONTEH: The Finance Bill before us as against the PFM Act referred to as by the Minister, is clear; it makes provision for revenues, makes provision for expenditure in Section 27 and Section 29. I will want to advise that we stick to those provisions and allow the President to enjoy the current ambiance that he is enjoying or the current portfolio that he is enjoying, that he uses to travel. And let us do not add additional campaign material for the APC against us. Giving this type of laxity, it will be a bad precedence against the New Direction. If you have listened the presentation of the Budget, much have been said by the APC and the other Oppositions, that we have a blotted Budget, we have a blotted Cabinet and they are looking for something, especially Abdul Kargbo to be on radio and television to say that, this is not the New Direction, a direction that is adding non-accountable imprest that was not under the APC.

Mr Chairman, Honourable Members, I want to crave on the indulgence of my colleagues for us to expunge this particular Provision. And for me, I am moving a Motion that the Provision under Clauses 42, 5 and 6 be expunged from the Finance Bill of 2020.

MR CHAIRMAN: I have a Motion moved by Honourable Ibrahim Tawa Conteh.

HON. ABDUL KARGBO: Mr Chairman, before we have the Motion, he mentioned my name when he was making his statement and I want to clear that Mr Chairman.

MR CHAIRMAN: I will still give you the opportunity to do so after, if you do not mind. He has moved a Motion.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, if it is about his name I mentioned, I withdraw his name.

MR CHAIRMAN: I have a Motion before the House.

HON. ABDUL KARGBO: Mr Chairman, please, I hope you would accord me the opportunity to clear the image he has tainted.

HON. ABDUL K. KAMARA: Mr Chairman, I second the Motion and in doing so...*[interruption]*

HON. HINDOLO M. GEVAO: Mr Chairman, I have a counter Motion.

HON. ABDUL K. KAMARA: No, I second the Motion of Honourable Tawa.

HON. HINDOLO M. GEVAO: You have seconded the Motion. I have a counter Motion; you cannot be heard after you have seconded the Motion.

MR CHAIRMAN: By the way, let us be clear about one thing. Order!

HON. HINDOLO M. GEVAO: I have a counter Motion Mr Chairman.

MR CHAIRMAN: No, hold on! Order! Honourable Tawa, Order please! Now, Honourable Lahai Marah, the amendment you made, is it a Motion that you put before the House?

HON. LAHAI MARAH: Mr Chairman, I made a submission, but I am also tempted to put it in a form of Motion. But before I do, we have been debating today without taking any political side. When we are in this Well, we are not thinking about Political Parties, we are thinking about Sierra Leone. And Mr Chairman, after the Bo Declaration, I do believe you have enjoyed our participation and with the effort of the Chairman and

Leader of Government Business, the Honourable Sidie M. Tunis, I want to commend you greatly. But for the Honourable Tawa, to be making such statements, making such negative propaganda against our side, Mr Chairman, we are not happy. We are not happy Mr Chairman and it is unacceptable to us.

MR CHAIRMAN: Are you moving a Motion or not?

HON. LAHAI MARAH: Mr Chairman, let me conclude please.

HON. HINDOLO M. GEVAO: Mr Chairman, I have a counter Motion. If he is not moving a Motion, I have a counter Motion.

HON. LAHAI MARAH: My intention my Chairman for including the Honourable Speaker of this House was done out of good faith. Thinking of the fact that, the Honourable Speaker is the number three man of this country and he is the head of this Honourable House. The Member of Parliament from Bo is talking about campaign messages; we do have many of our campaign messages on our table. Mr Chairman, I still insist, in fact, this time in a form of Motion. I therefore move that "Notwithstanding any Provision to the contrary contained in this Act or any other legislation there shall be a non-accountable imprest to provide for the daily International traveling expenses of the President, the Vice President and the Speaker excluding purchase of tickets incurred by the President, the Vice President and the Speaker." I thank you.

MR CHAIRMAN: Any Secunder?

HON. MOHAMED BANGURA: I so second.

HON. HINDOLO M. GEVAO: Mr Chairman, I have a counter Motion.

MR CHAIRMAN: Hold on! I will consider that as the main Motion and the counter motion moved by Honourable Tawa, that his Motion is that, we expunge paragraphs 5 and 6. Did I get you correctly, which has been seconded? So, I will put the counter Motion first, it was seconded by Honourable Abdul K. Kamara [AKK].

HON. HINDOLO M. GEVAO: Mr Chairman, with respect to you, it is not a counter Motion. Mr Chairman, what Honourable Lahai Marah has raised is not a counter Motion

to the Motion of Honourable Tawa. Mr Chairman, these are two separate distinct Motions. Allow me to raise my counter Motion Mr Chairman.

MR CHAIRMAN: Which provision are you talking about?

HON. HINDOLO M. GEVAO: The provisions in Clause 42 be retained as it is. He is asking for it to be deleted, I am asking for it to be retained. It is a counter retention and deletion. So this is my counter Motion.

MR CHAIRMAN: Do I have a motion before the House?

HON. SAHR CHALES: Mr Chairman, three motions have come up. Of course, the first one by Honourable Lahai Marah talking about the amendment to include the Speakership of this House; there is another from Honourable Tawa talking about expunging the whole Section. And we are talking about another motion for it to be retained. Of course, the early submission of Honourable Daniel Koroma was not ruled on by you Mr Chairman.

MR CHAIRMAN: I am coming. So, take your seat please! Now, is there any Secunder to the Motion moved by Honourable Gevao?

HON. HINDOLO M. GEVAO: Mr Chairman, I withdraw the Motion.

MR CHAIRMAN: Okay, well, we have two motions; they are actually of two different imports. The first Motion that I will put, is the Motion moved by Honourable Tawa Conteh, that Clause 42 be expunged in its entirety.

[Question Proposed, Put and Disagreed To]

[The Motion that Clause 42 be expunged from the Finance Act 2020 has not been carried]

HON. IBRAHIM T. CONTEH: Mr Chairman, I stand on S.O 46 and ask for a division.

MR CHAIRMAN: I have another Motion which is totally different. I have a Motion from Honourable Lahai Marah which has also been seconded, in which he introduced an amendment to Clause 42. I am putting that Motion to Vote now.

[Question Proposed, Put and Agreed To]

[A Motion for the amendment of Clause 42 of the Finance Act of 2020 has been carried]

MR CHAIRMAN: Page 27? I am not going to entertain 46. It was very clear and my ears were very clear, two separate Motions. Yours was defeated and the other one was withdrawn.

Honourable Kargbo, I know you raised a matter that your name was mentioned by Honourable Tawa Conteh, but the Honourable Member said he has withdrawn.

HON. ABDUL KARGBO: Mr Chairman, I just wanted to make clarity.

MR CHAIRMAN: No, he has withdrawn! so let us leave it at that please. Page 27?

HON. ALPHA A. BAH: Mr Chairman, it is important that we properly address Page 26. Mr Chairman, I want to draw your attention to Section 42[6] in which the Motion was putted forward by Honourable Lahai Marah. Clearly, it is provided for by subsection 6 that, it is the President who shall solely approve the monies provided for under subsection 5. We know the Executive Arm of Government and the Legislative Arm of Government are two separate entities and for me, I want to see how the President can approve a sum of money to be expended by the Speaker who is the head of this Honourable House giving that, these are two separate entities. So, there seem to be some sort of illogical relationship. So, we need to need to address that Mr Chairman.

MR CHAIRMAN: I am afraid, we have to accept the fact that the President is the Head of State.

HON. ALPHA A. BAH: Accepted Mr Chairman.

MR CHAIRMAN: And let it be that after all, the safe guard, because what it means is that, Mr Speaker would not be able to define or determine that amount.

HON. ALPHA A. BAH: Granted Mr Chairman.

MR CHAIRMAN: Thank you. So, shall we proceed? Page 27? Page 28? Page 29? Page 30? and Page 31?

HON. LAHAI MARAH: Mr Chairman, Page 48.

MR CHAIRMAN: Yes, Telecoms Act, am I right?

HON. LAHAI MARAH: Yes, Mr Chairman it is talking about, with your leave; "amending Section 15 of the Finance Act by deleting the first sentence and substituting with the following: That Section 26 A of the Telecommunications Act 2006 is amended by."

Mr Chairman, Honourable Members, when you read that particular aspect of the Bill, it is talking about the Telecommunication Companies royalty payment being transferred to the NRA directly. In order for them to be able to Finance or to support the extension of Telecommunication facilities to Rural communities like Krubola and if you go beyond like Yawado Delmadogu, these are villages in my Constituency, presently they are enjoying mobile facilities. They are enjoying those mobile facilities, because of the royalty payment which the Telecommunication Companies retain to support themselves, for them to be able to extend their facilities to those rural communities in terms of communications.

MR CHAIRMAN: Honourable Member, I do not mean to interject, but what I notice is that, there is a mistake. The reference was to the Telecommunications Act 2006 rather than the Finance Act 2019. So it is just a perform treating, that is all.

HON. HASSAN A. SESAY: Mr Chairman, to reiterate what you said, Clause 11[A] of the 2006 Act as amended in 2009 was stated that, the amendment made it abundantly clear about revenue sharing in that Act i.e. the Telecommunications Act. So, it has no relationship with what you said; it is perform treating. So, I think the mistake is the reason for this perception that they wanted to interfere with that aspect of it, which is really not the case.

MR CHAIRMAN: No, it has not made any substantive amendment here.

HON. HASSAN A. SESAY: Definitely, I agree with you Mr Chairman.

MR CHAIRMAN: The reference made to the Finance Act is the wrong Act, that is all. It should be Section 15 of the Telecoms Act 2006.

HON. IBRAHIM T. CONTEH: Chairman, sorry, you are misunderstanding the Act. The Provision is referring to Section 15 of this Finance Act, which amends Section 26[A] at the time of the Finance Act of 2006. So, what they are asking for now is to replace the first sentence, instead of "Finance Act 2006," it is to be replaced Telecommunications Act 2006.

MR CHAIRMAN: That is what I was saying; the mistake was made last year, that is now being corrected. So, what is your problem?

HON. IBRAHIM T. CONTEH: Mr Chairman, the Problem now would be the content of Section 15 in the 2019 Act; it does not relate to Section 26 A.

MR CHAIRMAN: Honourable Member, I have the 2019 Act.

HON. IBRAHIM T. CONTEH: No, Sir. I have it too.

MR CHAIRMAN: Fine, you will notice the mistake there.

HON. IBRAHIM T. CONTEH: I know, the mistake is clear Mr Chairman. What I am saying is that, if you look at the National Telecommunications Act, Section 26, it does not have any bearing to royalty payment. That is where the mistake continued; we are amending royalty payment and if we are amending an Act...*[interruption]*

MR CHAIRMAN: You are not amending any royalty, no substantive amendment is being introduced there.

HON. IBRAHIM T. CONTEH: Mr Chairman, I want you to understand that, if you listen well, you can get it better and clearly. Now, let me give you an example, before I continue. Mr Chairman, what we just did in Section 25 of the PFM Act has to do with non-accountable imprest and it falls under payment. The caption under Section 65 of the PFM Act deals with payment. For example, Section 26, of the NATCOM Act that, we are swapping for the Finance Act; it has nothing to do with royalty payment. So, for me, we need to couch it in a way where this provision will be related to the NATCOM

Act that has to do with royalty payment, so there will be a match. Royalty payment that matches NACOM's Act, like we did for Section 65 has to do with non-accountable imprest. And Section 65 of the PFM Act has to do with payment as well.

MR CHAIRMAN: Honourable Tawa, unless I am entirely wrong, my understanding is that the reference made to the Finance Act 2006 in the 2019 Finance Act was not wrong. It is now being corrected in the Finance Act of 2020. Mr Minister, please take the Floor!

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I know where the confusion is. Of course, as you reorganized Section 15 of the Finance Act 2019, it is a mistake. It should be; "Section 26 of the Telecommunications Act 2016 as amended in the Finance Act 2017" because the Telecommunications Act 2016 as the Honourable Member is reorganizing does not necessarily deal with the royalty, but that Act itself was amended in 2017. So, what I am saying is that, the Telecommunications Act 2016 itself was amended in the Finance Act 2017 [*Undertone*].

MR CHAIRMAN: Well, give us a new rendition for Clause 48

MR JACOB J. SAFFA: Mr Chairman, let Section 15 be amended as: "Section 26[A] of the Telecommunications Act 2016 as amended in the Finance Act 2017'."

HON. IBRAHIM T. CONTEH: That is what I was trying to say Mr Chairman. It is not as if I am going against the Provision, but to make the provisions coherent, so that one Provision cannot be saying this at one end and the same Provision is saying different thing else at another end.

MR CHAIRMAN: Mr Minister, will you repeat it please?

MR JACOB J. SAFFA: "Section 26[A] of the Telecommunications Act 2016 as amended in the Finance Act 2017."

MR CHAIRMAN: When was it amended, in 2017? It is hereby amended by deleting the first sentence and substituting it with the following new sentence.

MR JACOB J. SAFFA: Yes, Mr Chairman!

MR CHAIRMAN: Thank you Mr Minister. I do not think there is any objection to this. Thank you. Let us continue. Page 29? Page 30?

HON. PETER S. MOIGUA: Yes, Mr Chairman. Looking at item 15 of this 2020 Finance Act under A[i], item 15 Page 10 reads; A non-taxable threshold of LE7.2Mln is a tax free.

MR CHAIRMAN: Hold on! What document are you dealing with?

HON. PETER S. MOIGUA: I am trying to move a motion for us to amend the Tax Schedule.

MR CHAIRMAN: We have not gone there yet.

HON. PETER S. MOIGUA: No, we are there, because this is the end of the chapter.

MR CHAIRMAN: Page 30 I said.

HON. PETER S. MOIGUA: Yes, I am at Page 30.

MR CHAIRMAN: Well, you are dealing with a different page 30.

HON. PETER S. MOIGUA: No, it is not different Mr Chairman. Just after Clause 51, I want an inclusion of Clause 52. Apart from the Schedules, Page 30, Clause 51 is the end of this Act, apart of the Schedules. Now, I want to include Clause 52. When you look at the 2019 Finance Act, the Tax Schedule there is talking about minimum LE6Mln tax free annually, but now that this Act has been amended for LE7.2Mln, we cannot leave the Tax Schedule for 2019 to work except we have to insert that one in this 2020 Finance Act. Now, instead of LE6Mln, it should be LE7.2Mln tax free.

MR CHAIRMAN: Mr Minister, what is your comment on that?

MR JACOB J. SAFFA: I am sorry Mr Chairman, I do not seem to understand.

HON. PETER M. MOIGUA: It is not LE10Mln, but LE7.2Mln

MR JACOB J. SAFFA: LE10Mln?

HON. PETER M. MOIGUA: It is not LE10Mln, but LE7.2Mln.

MR CHAIRMAN: I really thought we have dealt with the taxable threshold.

HON. PETER M. MOIGUA: Yes, it is correct.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I think the emphasis he is making is of no value in law. My understanding is that after consulting with my team, he is asking for a tax schedule to be defined

HON. PETER M. MOIGUA: Exactly!

MR CHAIRMAN: Okay.

MR JACOB J. SAFFA: It is for clarity; there is no value in law.

MR CHAIRMAN: So, give us a rendition of it.

HON. PETER M. MOIGUA: Mr Chairman, Chargeable Income less or equal to LE7.2Mln instead of LE6Mln. Now, when you go to the second one, it is LE7.2Mln, but not greater than LE14.4Mln which is 15%

MR CHAIRMAN: I am confused

HON. PETER M. MOIGUA: Mr Chairman, I think the tax expert, the Director General is here...*[interruption]*

MR CHAIRMAN: Where do you want that inserted?

HON. PETER M. MOIGUA: I want that to be inserted in this Act, if not, they would not work on the payroll; I want that to be inserted in this Act.

HON. IBRAHIM T. CONTEH: Mr Chairman, can I intervene? He is asking for Section 11 of the Finance Act of 2019 to be exported and inserted in this new Act amending the 1st line, from LE6Mln nil, since we have amended the non-taxable income from LE6Mln to LE7.2Mln, so it will be effective with this Act.

HON. PETER M. MOIGUA: Mr Minister, is it alright?

HON. IBRAHIM T. CONTEH: No, the Schedule of 2019 is what he is asking to be imported.

HON. PETER M. MOIGUA: It was not!

HON. IBRAHIM T. CONTEH: If you do it on this Act, it will not affect the Provision of LE6Mln non-taxable.

MR CHAIRMAN: Are you suggesting a new Clause 52?

HON. PETER M. MOIGUA: I am talking about item 11 of 2019, so we insert 52 now.

MR CHAIRMAN: Which item?

HON. PETER M. MOIGUA: Section 52 Mr Chairman.

MR CHAIRMAN: a new Section 52?

HON. PETER MUSA MOIGUA: exactly, Section 52.

MR CHAIRMAN: Well, you are confusing me. So, what would it say? Give me now the rendition of Clause 52.

HON. PETER M. MOIGUA: That the 1st Schedule to the Income Tax Act 2000 is amended by repealing and replacing Part 1 with the following formula: less or equal to LE7.2Mln nit.

MR CHAIRMAN: Please, submit that to the experts, because that is not a language that goes into an Act.

HON. PETER M. MOIGUA: Ask the Director General, he understands what I am saying; is that not so?

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I think we have calculated. the Honourable Member is on course, LE7.2Mln, the tax is nil, so LE7.2Mln annually is nil. LE7.2Mln to LE14.4Mln is 15%, LE14.4Mln to LE21.6Mln is 20%, LE21.6Mln to LE28.8Mln is 25% and above LE28.8Mln is 30%.

HON. BASHIRU SILIKIE: Mr Chairman, I want to move a motion for a new clause to be inserted. But before that, I want to first of all explain why.

MR CHAIRMAN: No, we got problems with our previous bills; I want us to be very clear about what we are doing. Now, if you go to the Finance Act 2019, Section 11, are

you extrapolating from Section 11? And the only correction you are making there is from the LE6Mln to LE7.2Mln. Am I right?

HON. PETER M. MOIGUA: Yes Mr Chairman!

MR CHAIRMAN: That is what you are trying to introduce and the rest of it will stand and the figures will change.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, the figures will change as well and they will be brought under the Income Tax Provision, not Section 52.

MR CHAIRMAN: Fine, thank you!

HON. P.C. BAI KURR KANAGBARO SANKA III: It is a simple question Mr Chairman; do not treat people like that.

MR CHAIRMAN: Alright Chief. You have inexhaustible energy. But honestly Chief, you know I have been so accommodating. I will give you the Floor, but do not be angry with me. Honourable Paramount Chief, you have the Floor. I do not want to incur the wrath of the Paramount Chief. Honourable Paramount Chief, you have all the time in the world to have your say *[laughter]*.

HON. P.C. BAI KURR KANAGBARO SANKA III: Mr Chairman, Honourable Members, when we amended the Section, I could understand what the Member of Parliament said for the LE7.2Mln, but we already accepted LE10Mln. So, by amending section of the past 2019 Act, the new amendment has made it possible that, when it is more than LE10Mln, it is the threshold. And we have already done that. So, I want them to begin to calculate now above LE10Mln. If it is LE11Mln now, then they will work out the percentage. That was all what I wanted to say *[Applause]*. I thank you Mr Chairman.

HON. SIDIE M. TUNIS: Mr Chairman, I want to thank the Honourable Paramount Chief, but I just want him to understand that these are two different issues that we are talking about here. The LE10Mln is for micro businesses and the LE7.2Mln is for Pay As You Earn [PAYE]. So, those are the two different thresholds that we are talking about.

HON. BASHIRU SILIKIE: Thank you Mr Chairman. Mr Chairman, Honourable Members, under the general provisions, I want to move a motion for a new Section 52.

Mr Chairman, Honourable Members, this Bill before us is going to show the way in which we are going to actualize the Year 2020 Budget in generating resources. We have a situation in this country wherein we make roads. Mr Chairman, we spend so much on roads and some of these roads do not serve the test of time. Some of the reasons why these roads do not stand the test of time is because of these heavy tonnage vehicles that use these roads *[Applause]*.

Mr Chairman, Honourable Members, in order for NRA or the Ministry of Finance to generate more funding, we are going to improve on the basic marine charges. So, I am recommending that, all mining companies that have access to seaports use 60% of their fuel through the sea. The reason being is that, we do not want them to be exhausting the roads. Mr Chairman, I want to move that we have new Clause 52 and it should read; "All large scale industries/mining companies with access to Sea or Port or river, export or import terminals or jetties through which the aforesaid companies carry out exports of the commodities or minerals that they mine, produce or carry out import of machinery, spear parts or any other import must export or deliver a minimum of 60% of their monthly fuel consumption by sea than the aforesaid seaports, river export, import terminals or jetties." That is my motion for the new Clause 52. Thank you.

MR CHAIRMAN: Yes, Mr Minister.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, this will not work, because most of them buy their fuel locally. To say they have to transport their fuel through the sea or by sea, it is like assuming that they import their fuel, but they do not. They buy fuel locally. I know for sure mining companies buy their fuel from National Petroleum [NP], Total Fuel Station and the like locally. So, the terminals are in Freetown, they have to transport them to Tonkolili, Lunsar, Rutile, Shenge and the like. The question I would ask is, how do we transport by sea from Freetown to Rutile? That is additional burden on NRA in having staff at those Jetties. Honourable Members, what I am saying is that, it is more helpful to Government for them to be buying from our local Oil

Marketing Companies [OMCs], we will make more money as a Government. The fact remains that, we get more money when they buy from our OMC.

HON. MUSTAPHA M. SELLU: Mr Chairman, can I be heard? Thank you very much Mr Chairman. Let us do not be laboured on this point. I think the Minister is probably getting it wrong. This one would not be taken out of the hands of NP as the Parent Body responsible for petroleum products. These mining companies are doing their transport via Seaport at a minimal percentage; they would still continue to buy from NP, because NP has the facility to do these transportations via sea. It is not that this particular Motion will encourage mining companies to buy from outside of Sierra Leone, they would still buy from NP. But the transportation route is just that they can increase because NP has these facilities. As I speak, they are currently transporting their products via sea. The only thing that I would want to qualify on this particular Motion is that, we would say, only sea transportation companies who have had 5 year experience in supplying these petroleum products in Sierra Leone to these industries will continue. Because it is happening now as we speak. They are transporting their products via sea, but the percentage is not among what the Honourable Member has just proposed. If we can increase it to 60%, because it is bordering on our roads as the Honourable Member has just said, It is because we have these Jet A1, the 40ft tankers that ply the routes almost on daily basis from NP. So, if they can take that via sea, it is happening now; the Vimetco, Sierra Rutile are using it via sea *[Applause]*. In fact, it will help us generate more income, because it is not only the NRA, now, we see the NP, even the Ports Authority now would have more revenue on this. The only difference is the quantum or the percentage to be increased. But NP can still manage because it is the Parent Body, no one can take that from them. So, Mr Minister, to allay your fear, they are not going to take it from NP. Maybe the only qualification there would be is that, we now have to emphasize the only companies who have managed such businesses in Sierra Leone for the past 5 years to be entitled to do such transportation. If you enquire from NP now, it is in place that they are moving their products via sea to Jetties where these minerals come from.

MR CHAIRMAN: Okay.

HON. MUSTAPHA M. SELLU: Before I take my seat Mr Chairman, this is an opportunity for me, let me make use of it Mr Minister, I am sorry for taking you aback because we have extended the Bill. Mr Chairman, if you permit me, it is something very important. On Page 16 Clause 3 Mr Chairman, it reads, "The amount and value of any process, product released to the local market shall attract duties and taxes at the same rate of the custom value applicable to the imported goods and materials at the time of acceptance at their custom declaration, failing which, the duty and import goods and services tax shall be calculated according to the rate of custom value at the time they are released to the local market." How can we be producing locally here and charge income tax of import duties on these local products? So, I now recommend that this particular Clause be expunged from this Bill. On that note Mr Chairman, I thank you.

MR CHAIRMAN: When you come up with multiple proposals like this, you tend to confuse the House. Let us take your proposals one after the other. Will that be alright?

HON. MUSTAPHA M. SELLU: I am with you Mr Chairman. I agree!

MR CHAIRMAN: Fine!

HON. MUSTAPHA M. SELLU: Go ahead.

MR CHAIRMAN: Because I am confused right now! Honourable Members, let me go back to the original Motion. Read it carefully and slowly, so that we get the gist of it, because contrary to what others may think, my understanding is that the mining companies are not being mandated or empowered to buy fuel from outside; they would still source their fuel from within the country. However, it is the use of heavy haulage over the roads that we are seeking to address. So, state your motion carefully, so we can digest it.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, the problem we have is that NRA cannot implement something that is not internalized. This whole inclusion he is talking about is completely new to NRA and they have no idea of it. And Mr Chairman, they do not have the capacity to do it, that is the problem.

MR CHAIRMAN: How can you react to something that you do not quite understand? I have not understood it; let the man who started the process go over it again.

HON. FRANCIS A. KAISAMBA: Mr Chairman, let me have the Floor quickly please!

MR CHAIRMAN: Before he says anything?

HON. FRANCIS A. KAISAMBA: Yes Mr Chairman, just two minutes please! Mr Chairman, as a Members of Parliament, we may be incline in various disciplines, but we should be helping the Ministry of Finance and NRA to pass this Bill into an Act, so that they can collect the required revenue. They have the authority to tell us how they would get more money, but as it is now, it is the reverse. We want to tell them how they would collect more money; let us allow the Minister and his team to tell us what is culpable please! Mr Chairman, they are saying this is new to them, so for us to listen to it, we are wasting time.

HON. SIDIE M. TUNIS: Mr Chairman, Honourable Members, I think the proposal from Honourable Member from Bo may be a very correct one; it may be good, especially for our roads in this country, but for the fact that the NRA is not prepared for it, I believe it is a motion or it is an idea that we must take very seriously for the future. For now, I must say, it is a very good idea and I believe the Honourable Minister should actually note it down and ensure that in the future, those are the things he has to take into consideration.

Mr Chairman, Honourable Members, however, I must say for today, for this Finance Act 2020, this is not absolutely workable. You can even move a Private Member Motion in the future, so that we will incorporate all of these. As Leader and as your Leader of Government Business, I will advise that we shelve it for now whilst the Honourable Minister and the Commissioner-General look into it and ensure that they take into consideration in future. I thank you very much.

HON. HINDOLO M. GEVAO: Mr Chairman, on Page 30, Clause 50 does not make much legal sense; it says: "Fees, rates and charges Committees, the fees, rates and charges for line service relating to the operations of:

- a. Ministry responsible for Fisheries and Marine Resources;
- b. Ministry responsible for Tourism; and
- c. National Civil Registration Authority shall be as set out in the Schedule.”

MR CHAIRMAN: Shall be as set out in the Schedule.

HON. HINDOLO M. GEVAO: Okay, I get it now!

MR CHAIRMAN: But let me come back to you Honourable Member. The Leader of Government Business has proposed that you come either by way of Private Members Motion or you give a notice now.

HON. BASHIRU SILIKIE: I will not withdraw! I am giving notice for a Private Members’ Motion.

MR CHAIRMAN: Okay!

HON. BASHIRU SILIKIE: Mr Chairman, I stand on S.O 25.

MR CHAIRMAN: Yes, okay.

HON. BASHIRU SILIKIE: Mr Chairman, I stand on S.O 25 to give a Notice of Motion which I will do in writing to the Clerk of Parliament.

MR CHAIRMAN: That is very good.

HON. BASHIRU SILIKIE: For onward presentation to this House

MR CHAIRMAN: I thank you. So with that, Honourable Members, shall we move on to the Schedule?

HON. DANIEL B. KOROMA: No, Mr Chairman! One more on Page 30, it is very important.

MR CHAIRMAN: Page 30?

HON. DANIEL B. KOROMA: Yes, Page 30, Paragraph “e”.

MR CHAIRMAN: Page 30?

HON. DANIEL B. KOROMA: Paragraph “e”.

MR CHAIRMAN: Paragraph "e"?

HON. DANIEL B. KOROMA: Yes Mr Chairman. Where is the Minister? Can we proceed in his absence? I am not saying, you cannot go. I was just asking the Chairman, if we can wait for him!

MR CHAIRMAN: You want to address the composition of the National Tariff Committee?

HON. DANIEL B. KOROMA: Yes Mr Chairman. That composition at least, one shall be a woman. Of the two representatives, one shall be a woman and that is very important. It cannot be discretionary to the Minister.

MR CHAIRMAN: So, you are saying, two representatives of which one is a woman?

HON. DANIEL B. KOROMA: The gender provision needs to be respected there; out of the two representatives from the Private Sector, let it be mandatory that one shall be a woman.

MR CHAIRMAN: You have made your point; any seconder to that?

HON. ABDUL K. KAMARA: I so second, Mr Chairman.

[Question Proposed, Put and Agreed to]

[Motion for the amendment of Clause 50 on page 30 has been carried]

MR CHAIRMAN: So we move on now to the Schedule.

HON. MUSTAPHA M. SELLU: Mr Chairman

MR CHAIRMAN: Yes.

HON. MUSTAPHA M. SELLU: I still want us to look at Clause 3.

MR CHAIRMAN: Where were you when we were dealing with those things?

HON. MUSTAPHA M. SELLU: Mr Chairman, there is every tendency for anyone to be reading documents whilst debate is going on. So, if I am now picking it up, we have not approved it yet; you cannot charge Import Duty on local goods produced, that is a disservice to the people. I am adding my voice and correcting mistakes.

HON. HINDOLO M. GEVAO: Mr Chairman, it has been adopted, we cannot go back, it is in the Hansard.

HON. MUSTAPHA M. SELLU: Honourable Member, I have the Floor and it is my opinion.

MR CHAIRMAN: Honourable Member, I am sorry, we have passed that stage. We will now deal with the Schedule. On the Schedule, Page 31? Page 32? Page 33? Page 34? Page 35? Page 36? Page 37? Page 38? Page 39? Page 40? Page 41? Page 42? And Page 43? Mr Minister! Where is the he?

HON. HAFIJU M. KANJA: He went to the restroom Mr Chairman.

HON. PAUL S. SAM: Mr Chairman, I am right in front of you. I want to talk on the entire Schedule. We passed it in this House, that in Sierra Leone, we must do business in Leones and not in dollars. But when you look at the entire Schedule, they are dealing in dollars. So, we are going against the laws we passed in this House. When you look at the Schedule, it deals with dollars. So, it is expedient for us to look at it very keenly to address the issue of the Dollar, because we talked about it that we should not do business in dollars. So, Mr Chairman, you have to look at this once more in the Schedule.

HON. IBRAHIM T. CONTEH: Mr Chairman, Honourable Members, I think the reference made by my Honourable Colleague with regards the fee is because the vessels that the Ministry of Fisheries are dealing with are trading in dollars. So certainly, the levies have to be in dollars.

MR CHAIRMAN: Mr Minister, I am waiting for your Motion with respect to Clauses 31 to 51 as amended, including the Schedules.

MR JACOB J. SAFFA: Mr Chairman, Honourable Members, I move that Clauses 31 to 51 including the Schedules do stand part of the Bill as amended.

[Question Proposed, Put and Agreed To]

[Clauses 31 to 51 including the Schedules form part of the Bill as amended]

[The House Resumes]

MR JACOB J. SAFFA: Mr Speaker, Honourable Members, I report that the Bill entitled: "The Finance Act 2020," having gone through the Committee of the Whole House with 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 Finance Act 2020, being an Act to provide for the imposition and alteration of taxes, to give effect to the Financial Proposals of the Government and to provide for other related matters for the fiscal year 2010 has been read the third time and passed into law]

HON. SIDIE M. TUNIS: Mr Speaker, Honourable Members, I just want to remind Honourable Members that at the next adjourned date, we are going to have report of the Appointment Committee and also the Electronic Transaction Act. So, I am encouraging every one of you to go back and read the Electronic Transaction Act; "The Bill entitled: Electronic Transaction Act." We have done pre-legislative hearing on it already. In fact, it was already on the Order Paper for today, but because of the time, we were not able to accommodate it.

THE SPEAKER: Honourable Ibrahim Tawa Conteh

HON. IBRAHIM TAWA CONTEH: Yes, Mr Chairman.

HON. SIDIE M. TUNIS: So, please, I want Honourable Members to look at it, those of you who do not have copies check at your Pigeon Holes. Mr Speaker, Honourable Members, I believe you would find copies there. So, those are the two items that will be on the Order Paper for Thursday. Please read your Bills before Thursday for a proper debate. I thank you.

HON. HINDOLO M. GEVAO: Mr Speaker, I stand on S.O 23. Mr Speaker, you would recall that last year on your birthday, you promised us; I understand tomorrow is your birthday according to Honourable Ibrahim Tawa Conteh. Mr Speaker, we want to wish

you a happy birthday in advance in anticipation of the fulfilment of the promise you made last year *[Laughter]*.

THE SPEAKER: Are you really referring to another Speaker *[Laughter]*? Honourable Ibrahim Tawa Conteh, you are not allowed to leave, especially after the prank you have created.

ANNOUNCEMENTS

ADJOURNMENT

[The House Rose at 9:21 p.m. and Adjourned to Thursday 14th November 2019 at 10:00 a.m.]

