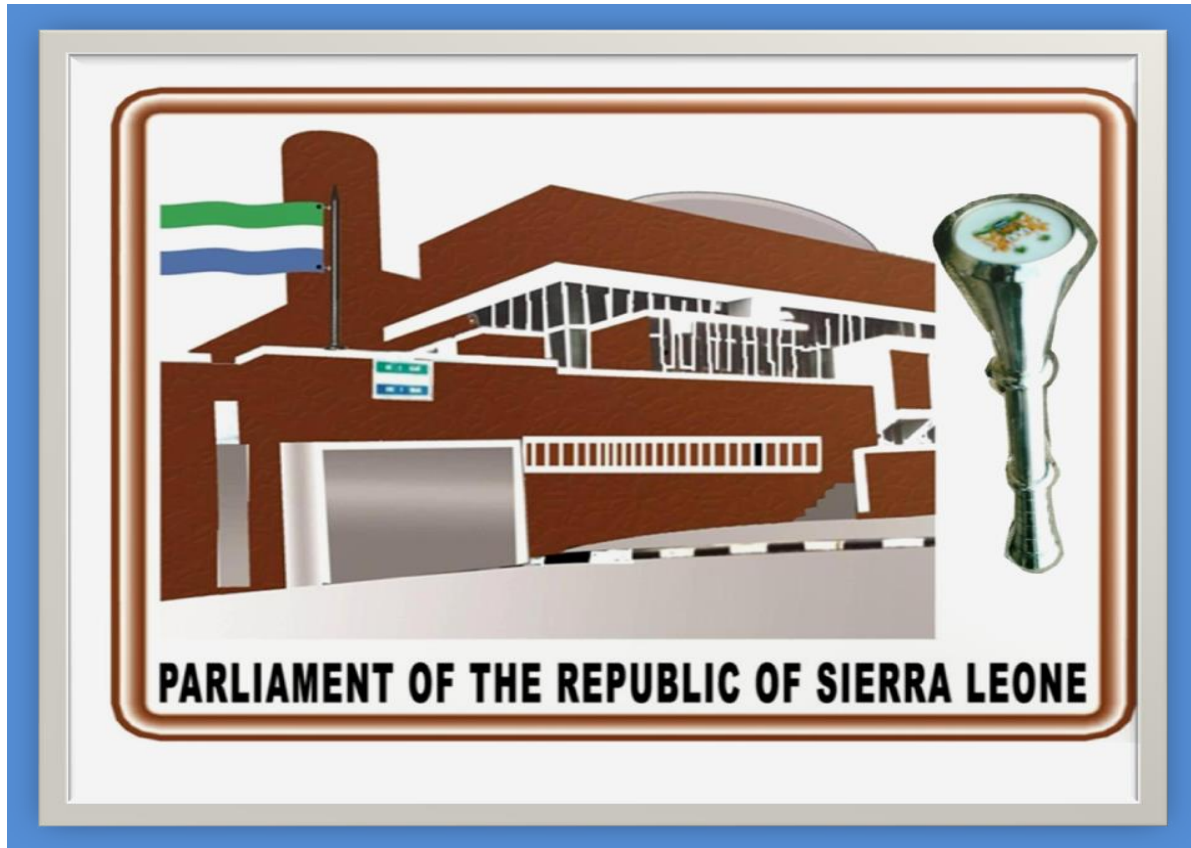


PoS/L/Dept/Hansard/Vol No.18/9/11/2023



OAU DRIVE, TOWER HILL, FREETOWN

PARLIAMENTARY DEBATES

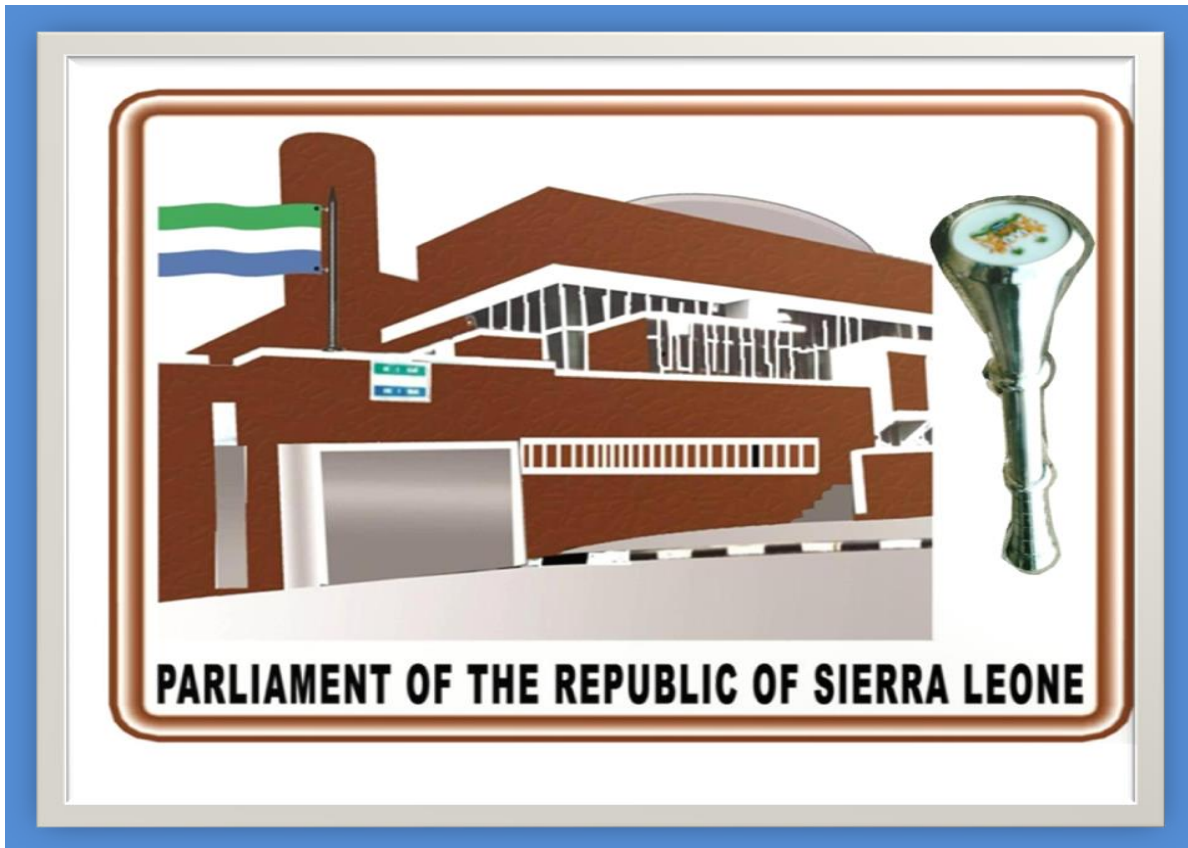
[HANSARD]

OFFICIAL HANSARD REPORT

FIRST SESSION –FIRST MEETING

THURSDAY, 9TH NOVEMBER, 2023

SESSION – 2023/2024



OAU DRIVE, TOWER HILL, FREETOWN

PARLIAMEN TARY DEBATES

[HANSARD]

OFFICIAL HANSARD REPORT

VOLUME: I

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First Meeting of the First Session of the Sixth Parliament
of the Second Republic of Sierra Leone.

Proceedings of the Sitting of the House
Held Thursday, 9th November, 2023.

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SIGNED IN ABIDJAN, REPUBLIC OF COTE D'IVOIRE ON 8 MAY 1993

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THE MINISTER OF TRANSPORT AND AVIATION

BE IT RESOLVED

THAT THIS HONOURABLE HOUSE HEREBY RATIFIES THE FOLLOWING AGREEMENT WHICH WAS LAID ON THE TABLE OF THE HOUSE ON TUESDAY 7 TH NOVEMBER 2023:

RAILWAY AND PORT LEASE AGREEMENT BETWEEN THE GOVERNMENT OF SIERRA LEONE AND KINGHO RAILWAY AND PORT COMPANY LIMITED DATED 26 OCTOBER, 2023.

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INTRODUCTION AND FIRST READING

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THE MINISTER OF FINANCE



THE CHAMBER OF PARLIAMENT OF THE REPUBLIC OF SIERRA LEONE

Official Hansard Report of the Proceedings of the House

**FIRST SESSION – FIRST MEETING
OF THE SIXTH PARLIAMENT
OF THE SECOND REPUBLIC**

Thursday, 9th November, 2023.

I. PRAYERS

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

[The House met at 10:25a.m. in Parliament Building, Tower Hill, Freetown]

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

The House was called to Order

Suspension of S.O 5[2]

HON. DANIEL B. KOROMA: Mr Speaker, with your permission, before we go to the next item. Mr Speaker, I feel guilty for being part of the Fifth Parliament, and you are quite aware that both of us, including few other Members of Parliament stood our grounds to respect the procedure of Parliament. For God's sake this institution is second to none in this nation, except the President as Head of the Executive, and he is also a Member of Parliament. So, him being a Member of Parliament, he is above each and every one of us here as an individual. However, you can agree with me that as an organ of government, Parliament is second to none; we are as equal as the Executive and the Judiciary. But unfortunately, both of us and few other Members of Parliament fought for this standard for two years in the last Parliament *[2018 and 2019]* and by half of 2020 I gave up and you also gave up.

Mr Speaker, Honourable Members, with all due respect let us be seen this time to do what we say. Let us be seen to be the adherers of Section 97 of our Constitution; we are expected to behave honourably in and out of this Well. What is honourable about coming late, what is honourable about us?

Mr Speaker, I came this morning around 9:30 and Mr Speaker was already here before 9:30 *[Interruption]*.

THE SPEAKER: Order! Order! Honourable Member from Pujehun, *[Undertone]* no, no no.

HON. DICKSON M. ROGERS: Mr Speaker, we have about seven Members of Parliament from Pujehun.

THE SPEAKER: Allow the Honourable Member to have his say.

HON. MATHEW S. NYUMA *[Leader of Government Business]:* Mr Speaker, to be very honest we miss the flow of exchanges.

THE SPEAKER: It is very easy for me to tell those who are guilty. The guilty ones are the ones heckling the Honourable Member. But you very well know and I am sure you appreciate the gravity of his statement and what he is trying to say.

HON. MATHEW S. NYUMA: Mr Speaker, with your leave. It is not business as usual. My colleague on the other side is the Deputy Leader of the Opposition and so we have to accord him the respect when he is speaking. The undertones must be at some level that you are not seen to be obstructing him.

However Mr Speaker, please allow us a bit today to have some exchanges and camaraderie because we missed these guys. You know Honourable Daniel is a very interesting man in the Chamber, so allow Honourable Members to have some exchanges when he speaks so we can ease tension a bit. But on a serious note, I encourage my colleagues to pay attention to what he is saying; he likes to maintain standards so let us give him attention to make his submission, thank you, Mr Speaker.

THE SPEAKER: And I would want him to make his observation with absolute decorum in the House. And I would be watching you again, Honourable Member from Pujehun, you started it all; you, I am talking about you, Honourable Sama.

HON. DICKSON M. ROGERS: Thank you very much.

HON. DANIEL B. KOROMA: Mr Speaker, I am not doing this for formality; it is a matter of principle as an organ of the affairs of this government.

Mr Speaker, for your information I have copied your life transforming speech and it will be my guide, and I encourage all of us to make this a guide to this Honourable House, and by extension all the districts we represent. If we want to be Singapore or half of Singapore in the next 15 years, it starts with our attitude towards time. *[Applause]*

Mr Minister was here before 9:30, I met all of them as part of the Executive. Where are we as Members of the Legislative Organ who make the laws? Every day we suspend **S.O** 5[2], why? And mind you, the drafters of the Standing Orders are not fools, Mr Speaker.

So in this case Mr Speaker, I apologise for giving up in the Fifth Parliament. I feel sorry for you because lateness is not part of you. Even today I met your vehicle at the building by 9:30.

During the Fifth Parliament, I saw you took great measures about dress code in order to ensure that every Member of Parliament dressed and behaved honourably in this Well. Some people attempted to violate your orders but you dealt with them.

Initially when you gave the order about dress code I was a bit apprehensive as to whether you would have the capacity to implement proper discipline in the House and the answer was yes because you implemented that one to the letter, even though today you see few people violating that rule.

Mr Speaker, this time I am not bending backwards; even if I am ridiculed, I am ready to be the Christ; I am ready to be sacrificed. From now on, any time **S.O** 5[2] is suspended because of lateness of the House I will move a counter Motion. If I lose, let me lose but it would be on record that I lose for standing for what is correct.

Is that how we want to be Singapore, by coming late? In fact lateness in this House is no longer an offence because everybody has accepted lateness as a norm.

Mr Speaker, without wasting time, that is my position, thank you very much *[Applause]*

THE SPEAKER: I thank the Honourable Member for his observation followed by his statement. I shall have a bit more to say at the appropriate time when we come to item [III] of the Order Paper. Let us proceed with the Order Paper.

II. CORRECTION OF RECORD OF VOTES AND PROCEEDINGS FOR THE PARLIAMENTARY SITTING HELD ON TUESDAY 7TH NOVEMBER, 2023

THE SPEAKER: Honourable Members, we shall now deal with our Votes and Proceedings for the parliamentary sitting held on Tuesday 7th November, 2023. And in doing so, we shall skip pages 1 through to 4.

Honourable Members, I am looking at the pagination of my own Votes and Proceedings, all I could say at this moment is that I don't know whether mine corresponds with what

you have. But if any Member discovers that his or her name has been misspelt, please ignore the misspelling; just bring it to the attention of the Table Clerks to make the necessary amendments. Do not try to make it an issue, it is not an issue, maybe there is a typo or the like. So we shall start consideration from Page 5. Any corrections on Page 5?

HON. SHIAKA M. SAMA: Yes, Mr Speaker, Page 5, Paragraph. It is stated '*oath of office*' and on the next line it is '*oath of allegiance*'. We have to agree on one; either oath of office or oath of allegiance.

THE SPEAKER: I would call it the *Oath of Office*.

HON. SHIAKA M. SAMA: Then we replace *Oath of Allegiance* with *Oath of Office*.

THE SPEAKER: No, delete *Allegiance* and replace it with *Office*.

HON. SHIAKA M. SAMA: Okay.

THE SPEAKER: The oath that you took is the oath of the office of Member of Parliament.

HON. SHIAKA M. SAMA: Okay, thank you.

THE SPEAKER: Any other? Page 6? Honourable Members, what I said earlier about correcting your names please applies to Pages 6, 7 and so on; that can be dealt with administratively. Page 7?, Page 8?, Page 9?

HON. SHIAKA M. SAMA: Mr Speaker, if you look at the table; '*Names of members of the delegation*', all the other headings are in singular form, therefore, that one also should be '*name of Member*'. If you look at the previous pages where they listed the Members of Parliament, It should be name of MP elect; it should be written in the singular, Mr Speaker.

THE SPEAKER: Where, which paragraph?

HON. SHIAKA M. SAMA: The tables where the APC Members of Parliament are listed. It involves page 8 and the previous pages where you have the table of APC Members of Parliament. The topic should be in a singular; '*name of MP elect*'. Instead of saying

'names of MPs elect', it should be 'name of MP elect'. It should be in a singular for uniformity.

THE SPEAKER: Very well. Page 8?, Page 9? With regard to page 9 what I would like to say, I see the Leader of the Opposition is not here, but please Deputy Leader let him know when he comes that on reflection I have looked at S.O 5[2] and I am still looking at it, and I would come with a more substantive ruling on it.

In the meantime we carry on with the practice as it is until I look at it and determine the proper ruling that we should give to it.

HON. IBRAHIM TAWA CONTEH: Mr Speaker, the question put on the adoption of the Leadership of the Opposition was put after your address, it was not before.

THE SPEAKER: But it does not matter, really.

HON. IBRAHIM TAWA CONTEH: Mr Speaker, it does. For someone who is not present and wants to go through the records of Parliament, the records have to be accurate. It is the same day but it is not in the same order.

THE SPEAKER: Let us look at the substance not the form.

HON. IBRAHIM TAWA CONTEH: I agree; it has to be substance over form.

THE SPEAKER: Thank you, and therefore you withdraw? *[Undertone]* The Leadership has been put in the right place, substantively speaking *[Undertones]*. You know there are many newcomers amongst us but already I think they are beginning to catch up. You know, I hate saying this; maybe it is the wrong way to introduce oneself.

Page 10?, page 11?, 12, 13, 14, 15, 16? Thank you, can someone please move for the adoption?

HON. JOSEPH WILLIAMS-LAMIN: I so move, Mr Speaker.

THE SPEAKER: Thank you, any seconder?

HON. FATMATA S. SOUKENAH: I so second, Mr Speaker.

[Question Proposed, Put and Agreed To]

The Record of Vote and Proceedings for Tuesday 7th November, 2023 has been adopted as amended

III. ANNOUNCEMENT BY MR SPEAKER.

THE SPEAKER: The very first announcement I want to make is to take the queue from the Honourable Deputy Leader of the Opposition; the observation he made this morning, it is so apt that he made that observation. I sat in my Chambers this morning continuously asking whether we had had a quorum for me to come to the Chamber, and every time I was informed that we didn't.

For the benefit of the new Members, let me draw their attention to **S.O** 5[2]; the very **S.O** that formed the basis of some small controversy the last time. And what does that S.O tell us? **S.O** 5[2] says, *'every sitting shall unless otherwise determine begins at 10:00am'*. For the old Members it is just a reminder, you are already conversant with the content of the **S.O**. For the new ones, let me emphasize; this is your office in a sense. Like the Ministers, you have an office, your office is Parliament, and when there is a Sitting you are expected to be in your seats by 10:00am so that the Proceedings of the day can commence. And this is one area where both the Standing Orders and Constitution allow us to self-regulate. I do not want to be the one to begin to apply penalties; I want to start by imploring every one of us to be punctual. I know of no person, no community that has developed without paying attention to time keeping. It shows a sense of responsibility as well, and I want to implore all of us as I did regularly during the last Parliament [*the 5th Parliament*], I don't want every time we meet to keep repeating this. Let us show the nation that we are leaders and let us lead by example. And one way we can demonstrate that beyond all doubt is by being respectful of the time that we start our business.

I have ways of enforcing it and I wouldn't want to be compelled to apply those ways. There is a Register to be signed every morning or every Sitting. I can easily put a time limit to that register and get the Clerks to close the register at a particular time and you would not have access to register any longer; it is within my powers to do so. And when you are absent for thirty days you know what that means. So please Honourable

Members, you know, that title '**Honourable**', and let me reaffirm here a ruling I made in the Fifth Parliament; we don't call Ministers Honourable unless they have been Members of this House before becoming Ministers. They are '**Mr Minister**'; we don't call them '**Honourable Ministers**'. This title belongs to the exclusive group that have darkened the corridors of this House, and once it is accorded to you, it is accorded for ever; you carry it forever. The only exceptions are Justices of the High Court, upwards. Those once, traditionally they are referred to as the '**Honourable Justice**' so and so, *[Undertone]* and the Vice President, indeed.

So, carry the title means you also bear certain obligations. To every privilege you enjoy there is a corresponding obligation attached. So please let us learn to respect the time. I hate this question of the difference between GMT and BMT. That is one way of escaping obligation, **S.O** [2] '*no worry bo, we na blackman*'. No, no, maybe that is one of the reasons why we are backward; because we do not respect time. I am sure all of you know the old adage, '**time and tide wait for no man**', thank you.

So I want to endorse in entirety the concerns expressed by the Honourable Member from Koinadugu this morning, when he reminded us of our individual and collective responsibility to adhere to the time, and that time is stipulated very clearly in our **S.O** 5 [2]. So I beg of all of us to be a bit more responsive to the demands of the Law as Law Makers, I thank you.

The second point I just want to make, and I would make it in passing is that I have had some challenges about the Sitting arrangements in the Chamber. The Law gives me the power to allocate Seating to Members of Parliament, I tried to do so yesterday, particularly to the new Members who have joined us but I sensed there are still one or two challenges on that issue. I would not address them now, I will address them later. But let me make one thing clear; once the Seat has been allocated to you, unless I change it but you have no right to change it yourself or to bargain with another Member to change your Seat. But I will address that issue when we rise. With that said, shall we continue with the rest of today's business?

IV. PAPERS LAID

[A] **Honourable Mathew S. Nyuma**- *Leader of Government Business*

HON. MATHEW S NYUMA: Mr Speaker, I beg to lay on the Table of this House the following documents:

- a. *The Anti-Corruption Commission Sierra Leone Annual Report 2022*
- b. *The Right to Access Information, Sierra Leone Annual Report 2022*

[B] **The Minister of Finance**- *Sheku Fantamadi Bangura*

THE MINISTER OF FINANCE: Mr Speaker, Honourable Members, with your leave I beg to lay on the Table of this Honourable House the following paper:

Agreement for the establishment of the African Export Import Bank signed in Abidjan, Republic of Cote d' Voire on the 8th May 1993.

[C] **GOVERNMENT MOTION**- THE MINISTER OF TRANSPORT AND AVIATION

THE MINISTER OF TRANSPORT AND AVIATION [Alhaji fanday turay Esq]: Mr Speaker, Honourable Members, be it resolved that this Honourable House hereby ratifies the following Agreement which was laid on the Table of the House on the 7th of November 2023:

Railway and Port Lease Agreement between the Government of Sierra Leone and the Kingho Railway and Port Company Limited, dated 26TH of October 2023.

Mr Speaker, Honourable Members I am here today to present an important Agreement between the Government of Sierra Leone and Kingho Rail and Port Company to you for your consent.

Mr Speaker, Honourable Members, our nation's transportation network plays a pivotal role in facilitating trade, promoting economic development and enabling the movement of our citizens. Rail Transportation is an integral part of land transportation, in fact it is the most effective and efficient mode of land transportation for bulk carriage and mass transit.

Mr Speaker, Honourable Members, one train movement can do the equivalence of two hundred truck trips. Within this context, Railways are critical to our nation's bulk mineral industry, and consequently our economy.

The mining sector present great hope for our country. We are blessed with a huge deposit of bulk minerals but they will only benefit us if they make it to the international market.

Mr Speaker, Honourable Members, the Agreement before us today promises that our Iron Ore and Bauxite will make it to the hungry market by a reliable and modern rail connectivity to the Port of Pepel. This Agreement is a milestone in the development of our transportation sector. The Kingho Railway and Port Company, a subsidiary of Leone Rock Metal Group, with their international partners has an impressive track record in operating and managing Railways and Ports globally. It is this record, among other things that convinced us to enter into this Agreement with them.

Mr Speaker, Honourable Members, this partnership is aligned with our Government's vision of fostering economic growth, creating employment opportunities and improving the overall wellbeing of our citizens.

Mr Speaker, I would like to highlight some of the key components of this Agreement:

- Lease of Railway Infrastructure; the Kingho Railway and Port Company will lease the existing railway infrastructure which will be subject to modernization, expansion and improved maintenance. This will lead to more efficient transportation of bulk mineral commodity in the country.
- Development of port facilities; this Agreement includes the lease of the Pepel Port and the development of the facilities that will increase the volume of cargo that can be shipped through the Port, improve the handling of cargo and hence improve international trade and create job opportunities in the region.
- Commitment to sustainability; this Agreement ensures that Kingho Railway and Port Company will be committed to environmentally sustainable practices and will implement measure to minimize the environmental impact of its operations.

- Investment in human capital; as part of this Agreement, the company will provide training and skill development opportunities to Sierra Leoneans, ensuring that our citizens can actively participate in the operation and management of these facilities.
- Revenue sharing; this Agreement includes provisions for revenue sharing through community development and CSR project, ensuring that Sierra Leoneans share in the benefit of their God's given resources.
- Operational transparency; the Agreement mandates that all operations and financial transactions will be conducted with transparency and accountability, ensuring that the interests of our nation are well protected.
- Long term commitment; Kingho Railway and Port Company has expressed its commitment to a long term partnership even beyond the 20 years as agreed.
- Multi users service; the significance of this Agreement does not end here. We are proud to announce that under this Agreement, the Rail and Port Services would be opened to third party users, including existing mining companies along the rail corridor. For instance, Marampa Mines which engaged in mining Iron Ore and CTC Mining which export Bauxite will have the opportunity to leverage these modernized facilities, enabling them to transport their resources in a more cost effective and environmentally friendly atmosphere.
- Government having regulatory right; this Agreement goes beyond the mere lease of infrastructure; it represents a fundamental transformation in our approach to overseeing and regulating key transportation assets.

Mr Speaker, Honourable Members, the Ministry of Transport and Aviation will be directly involved in the oversight and regulation of the Railway and Port through the establishment of a dedicated regulatory unit. This unit will serve as the corner stone for opening up the rail transportation system with the potential for future investment in Passenger Train Services.

This new regulatory unit will be entrusted with the critical responsibility of ensuring safe and efficient operation of a Railway and Port facilities. It will establish and enforce industrial standards, monitor compliance and act as the guardian of public interest.

Also, this unit will work tirelessly to uphold transparency and accountability, safeguarding the welfare of our citizens and the integrity of these vital transportation systems.

Furthermore, the establishment of this regulatory unit will set the stage for the expansion of rail transportation. This unit's mandate will include development of rail transportation. All or some of the revenues from this Agreement will be used on feasibility studies, exploration of extending the rail to other parts of the country and seeking investment in the industry.

Mr Speaker, Honourable Members, so while this Agreement focuses on Cargo Transportation, it lays the foundation for the potential development of passenger train services by any other investor in the future. The Kingho Railway and Port Company has shown a strong commitment to cooperate with this development and regulatory unit, ensuring that its operations are carried out in full compliance with national laws and regulations.

Mr Speaker, Honourable Members, this Agreement is a crucial step towards achieving our national development goals. It will not only boost our economic growth, it will also enhance our capacity to fulfil a key promise this Government has made to the people of Sierra Leone; that is, undertaking a feasibility study with the aim of reintroducing Rail Transportation to the entire country. The revenue from this Agreement will be used for rail development in the country.

Mr Speaker, Honourable Members, in conclusion, this Agreement represents a historic step in our journey towards a more modern, efficient and regulated Transport and Aviation sector. It signifies our commitment to economic growth, job creation and sustainable development.

Mr Speaker, Honourable Members, on that note, I humbly request the support and endorsement of this Agreement by this esteemed Parliament. Recognizing the immense

potential it holds for the prosperity of our nation, let us collectively embrace this opportunity not only to strengthen our transportation infrastructure but also to lay the ground work for a brighter future that includes the robust and the regulated rail transportation system.

Mr Speaker, Honourable Members, be it resolved that this Honourable House hereby ratifies the following Agreement which was laid on the Table of the House on Tuesday 7th November, 2023. I thank you *[Applause]*.

THE SPEAKER: I thank the Minister of Transport and Aviation for his presentation.

[QUESTION PROPOSED]

THE RAILWAY AND PORT AGREEMENT BETWEEN THE GOVERNMENT OF SIERRA LEONE AND KINGHO RAILWAY AND PORT COMPANY LIMITED was put forward for debate.

THE SPEAKER: Let me first recognise the Chairman of the Committee on Transport.

HON. MAADA LEBBIE: Thank you very much Mr Speaker. Mr Speaker, Honourable Members, I want to thank the Ministers of Finance, Transport and Aviation and that of Mines and Mineral Resources for seeking the peoples' interest in putting this Agreement together.

Mr Speaker, Honourable Members, looking at this Agreement, you would realize that the parties on the Government side did their best in ensuring that this time round the investors are not protected in such a way that they are issued a blank cheque. All the terms in the Agreement in section 13[1] are addressed accordingly this time; the interest of the people of this country and the government are well protected because all issues about tax compliance are addressed accordingly.

Mr Speaker, Honourable Members, this Agreement is a 20 year Agreement and with possibility of extension; a new Agreement will either be signed or an extension will be given to the Lessee as embedded in section 2[2] of the Agreement.

Mr Speaker, Honourable Members, if we go further in the Agreement, the issue of monopoly is addressed accordingly; the parties on the Government side considered third

party users, namely, other Mining and Agricultural Companies to be given granting access so that the contractor or the lessee in this particular Agreement will not restrict other users.

Mr Speaker, Honourable Members, this Agreement has a fixed rental rate of **\$1.5Mln**, with a possible annual increase of **5%**. This means that it will be reviewed annually and **5%** will be added to the rental rate.

Mr Speaker, Honourable Members, in an event the contractor defaults by failing to pay the rental fee to Government, there is also a default rate embedded in this Agreement. If you look at section 3.3, the issue of Surface Rent is clear; *'\$250.000 will be given to the communities along the Port and Rail, the issue of surface rent will be paid with no Tax deducted from this amount'*. That is why it is clearly referred to as allowable expenses, meaning, no amount will be deducted at all, and the people in that community will realize the full amount of money as embedded in the Agreement.

Mr Speaker, Honourable Members, in section 6 of the Agreement which deals with ***construction and maintenance***, the parties on the Government side; the Ministries of Finance, Transport and Aviation and that of Mines and Mineral Resources give the authority to the lessee to maintain a possible expansion during the course of the implementation of this Agreement, and as such, they will do this at their own cost. The maintenance and expansion as expressed in this Agreement will bear no cost from Government.

Mr Speaker, Honourable Members, looking at this Agreement, it has a clause for Audit; *'the contractor will provide all the necessary financial reporting documents to the three ministries concerned. That report must be in the International Financial Reporting Standard [IFRS]'*. Details of this is embedded in section 12 [01] accordingly.

Mr Speaker, section 16 talks about the Taxes I initially spoke about. The issue of taxes are well addressed and I therefore consider this Agreement a non-controversial one. So I am calling on all Members of this House to collectively answer the call of the Committee of Transport and Aviation by speedily ratifying this Agreement.

Mr Speaker, Honourable Members, with specific reference to section 93 [3] of the Constitution of Sierra Leone, the Committee on Transport and Aviation has an oversight function over the Ministry of Transport and Aviation and as such I want to remind the Minister, his team and the lessee [Kingho Rail and Port Company Limited] that we would be providing oversight functions from time to time to ensure that this Agreements are in compliance with the dictates of this Agreement, I thank you all.

THE SPEAKER: I thank the Honourable Member for his contribution. There is only one thing that I want to observe in your contribution; the **5%** increase in the Annual Rent is certain, is not opened to speculation [*Undertone*] no, you used the words '*with a possible...*' There is no possibility here, the increase is absolutely certain. I would give the Floor to the Honourable Member from Kono for medical reasons.

HON. SAA EMERSON LAMINA: Thank you very much Mr Speaker. Mr Speaker, Honourable Members, I rise under Section 40 subsection [4], Paragraph [D] from the 1991 Constitution, Act No. 6 to speak on this Agreement between the Government of Sierra Leone, hereafter referred to as the Lessor and the Kingho Mining Company hereafter referred to as the Lessee.

Mr Speaker, Honourable Members, the Agreement before this House, number one, seeks the interest of the state, number two, it seeks the interest of the mining communities and number three, it seeks the interest of the investor; it is an all-round Agreement.

Mr Speaker, ratifying today's Agreement will increase investors' confidence in our country called Sierra Leone. Ratifying this Agreement today will definitely improve the socio-economic lives of our youths. There is no doubt Sierra Leone is either suffering from Unemployment or underemployment. This Agreement will increase the profile of Sierra Leoneans, especially the youths.

Mr Speaker, it will even aid the Pillar One of President Maada Bio; Operation Feed Salone. Oh yes! The Rail and Port will be used to transport agricultural products as spelt out in the Agreement.

Mr Speaker, Honourable Members, the Chairman on the Committee of Transport and Aviation has spoken a lot about this Agreement and so I would just elucidate on few things.

Mr Speaker, if you look at the Agreement critically, you would realize that in Section 2[01], unless otherwise, but this Agreement has a life span of 20years. I would tell you the privileges and opportunities that this Agreement gives to the Government of Sierra Leone.

Mr Speaker, Honourable Members, I have seen the 25 years Agreement of the Toll Gate, I have seen the 20 years plus Agreement of Koidu Limited and I have seen an Agreement of 99years but none of them has an increase of **5%** every year on its payment *[Applause]*.

Mr Speaker, Honourable Members, the last time, I checked the 2017 Audit Report and I saw an Agreement of Shandong paying Surface Rent of **\$250,000**. This Agreement on the other hand will be paying **\$1,500,000** annually with an increase of **5%**; it is sacrosanct with no possibility or impossibility.

Mr Speaker, the Agreement is rich, and it is against that backdrop I would lure my colleague MPs not to even waste time with this Agreement.

Mr Speaker Honourable Members, it would also surprise you to know that if the lessee fails to pay tax to the Government on time, a tax holiday will be given for just two months. After the two months tax holiday elapse, the Lessee will be charged to pay **10%** to the Government of Sierra Leone.

So, Mr Speaker, all of us can see the great work which the Ministries of Finance, Transport and Aviation and that of Mines and Minerals did in this Agreement; **10%** will be levied against the Lessee if he wastes our time for 60 days. It is a very rich Agreement.

Mr Speaker, we also see in the Agreement an annual payment of **5%** to the villagers; the people of Kamasondo Chiefdom. Kamasondo will benefit about **\$250,000**- That is not any small amount.

Mr Speaker, during my first term in Parliament, I only spent **\$14,000** to construct a Primary School for a village that suffered for over **100** years with no educational facility. Here we are today; the people of Kamasondo will be given **\$250,000** as annual payment. You can imagine the amount of tangible development that will bring for the people of Kamasondo Chiefdom. Also, there will be an increase of **5%** of that amount every year. Mr Speaker, this is a very rich Agreement wherein Surface Rent will be benefitting the people of Kamasondo community greatly.

Mr Speaker, as for the third party availability, well, this is for the Nay Sayers and the Cynics. They would say *'ah, this Agreement will actually give the Chinese the monopoly not to allow a third party'*. Mr Speaker, that is not true; third party will be accommodated and given free access. The Agreement is saying 'at least a minimum of **10%**', which means even third parties can bring in their products; be it Agricultural products, Mineral products, other trade etc. They can use the Rail and Port freely with no tendency or attempt of monopoly.

Mr Speaker, Honourable Members, in the Agreement, 4.1 is talking about setting up a Regional Hub. Very soon, the North-Western Region will have a Hub wherein other people in the Sub-Saharan Region will be benefiting from. This Agreement actually gives a green light of setting up a North-Western Hub as captured in section 4.04.

Mr Speaker, Honourable Members, if you look at section 5.05, the Lessee's interest is taken into account and no Cadi-Master **S.02** *[no fictitious third party]*- very interesting.

The Minister of Transport and Aviation is telling us there will be no Cadi-Master, and that if you want to bring in a third party on board, the Minister of Transport and Aviation is going to be the Cadi-Master this time round; no fictitious third party this time round. The Minister is saying before bringing in a third party one has to do it in writing for the concurrence of the Minister. So, this Agreement is so rich that the interest of the Lessee is taken into account and the Minister of Transport and Aviation is going to be the Gate Master.

Mr Speaker, Honourable Members, it is like the Lessee see the weakness of Sierra Leoneans. I will not shy to say we lack maintenance culture. And because of this lack in maintenance culture, the Lessee [the company] is saying just leave it, whatever that has to do with maintenance I will take care; I am going to do the maintenance.

Mr Speaker, Honourable Members, last week myself and the Leader of Opposition and the Port Loko MPs were at the launching ceremony in Port Loko District. The good tidings we heard about the expansion plan will definitely benefit the people greatly; whether of agricultural interest or mineral interest. And the Port Loko MPs were so much happy for this opportunity coming to their door step.

Mr Speaker, as for the monitoring aspect, National Mineral Agency [NMA] already has a monitoring mechanism in place. If you look in the NMA Act, they have a mechanism to monitor our minerals.

The Ministry of Transport in Section 705 is also putting some auditing mechanisms in place. This time around the Transport Ministry will be auditing the Lessee when he comes in. NMA will not be the only Agency to monitor our Minerals this time, even the Transport Ministry will be a Gate Keeper for our Minerals.

Mr Speaker, Honourable Members, 13[01] talks about the payment of taxes; the Investor will not get away with our Taxes this time round.

Mr Speaker, Honourable Members, just as how immigrants are harassed in overseas for the payment of entering through Immigration if you stay for 6 month or so, it is also applicable here. Even the Pay as You Earn [PAYE] Tax is also applicable to the Investor.

Therefore Mr Speaker, this Agreement is very rich and it will definitely support the socio-economic agenda of President Maada Bio.

Mr Speaker, Honourable Members, when I look at the Corporate Social Responsibility [CRS] aspect of this particular Agreement, I see its richness. Before this time, Companies before this time would pay **0.1%** in CDA. In this Agreement, we took into cognisance **1%**. Just two years, the parent company, Kingho Leone Rock paid about **Le25Bln** [Old

Leones] to the community. You can imagine, the people of Tonkolili as well as Port Loko are benefitting from this Agreement.

Mr Speaker, Honourable Members, between 2021 to 2023 Kingho actually poured into our economy about **\$36.9Mln**. This year alone, between January and August, they poured about **\$18.9Mln**. I am sure this will greatly help to even stabilize the Dollarization in a country.

Mr Speaker, Honourable Members, when I began my debate I started by saying that signing this particular Agreement with Kingho will increase investors' confidence. Let me tell you something; in 2020, myself and the erstwhile Minister of Mines visited Pepel. We saw the broken, dilapidated and unkempt facilities on the Rail and Port. If you were a pessimist you could have said there is no hope to rekindle or revive those facilities. But Mr Speaker, in just a year those mechanics and instruments came, and it is impactful today because we can see the railway up running. So you see, that gives the investor the confidence that he is indeed not investing for nothing, and that the Government has also played its part just as the Investor has.

Mr Speaker, let us look at a few Corporate Social Responsibility interventions made by the Government;

First of all, this particular Agreement has the potency of tackling unemployment; already there are five thousand two hundred [5,200] Sierra Leoneans who have secured jobs from the Company even before the Agreement is signed.

Mr Speaker, Honourable Members, for the Local Content Policy to see the light of day, the people of Kamasondo formed a local, Local Content Policy. The Chiefdom already set up a Committee and if the Company wishes to employ anybody, it goes through that Committee for guidance regarding the town[s] and person[s] to select. By so doing, you hardly hear much hue and cry from the community people because they implemented the local, Local Content Policy in full and the people are happy.

Mr Speaker, Honourable Members, another Corporate Social Responsibility already undertaken by this Company is the construction of a WASSCE Examination Centre in

Kamasondo Community. Before this time, the pupils in Kamasondo used to travel miles away to take their NPSE or WASSCE Examination. This time the Company said no, let me ease the stress of the pupils, and that is why the construction of the WASSCE Examination Centre is under review.

Mr Speaker, it does not stop there; a Primary School has been constructed in Kakim Island for pupils in that part of the country. Also, 98 Solar Poles have been installed across the Island villages as part of the corporate intervention of this company.

Mr Speaker, Honourable Members, Staff Quarter has been renovated and a Hospital also constructed in Pepel. If you go now to Pepel, Kamasondo Chiefdom, you would see four water points and public toilets constructed by this Company. Mr Speaker, the Local Content Policy is working.

Mr Speaker, Honourable Members, let me just give you a few flashback; there was DELCO in operation between 1930 to 1975, but the first day I went to Pepel, I saw the relics of DELCO's handiwork, I saw the unkempt and dilapidated tar mark on Pepel ground. I think that was the only legacy I saw; I may not have seen or known much because I did not interview the Villagers much because there was no community meeting.

DELCO was established between 1930 to 1975; about 45 years, but there is no vivid or tangible development one could point at. There was the Shandong and the African Minerals Companies but still no vivid development one could point at.

However, with the operation of the Kingho Leone Rock Company in 3 years, you could see the development I have outlined so far from this company; Kingho has done a lot in just 3 years.

Mr Speaker, Honourable Members, when you look at the Tonkolili Ore, it has a life span of at least one hundred years, according to Archaeologists. For one hundred years we will be mining the Tonkolili Mines and it will not be exhausted. That tells you that we need thorough relationship between Direct Foreign Investors and Sierra Leone. The Minister has so laid this foundation that yes, investor, if you plan to work with Sierra Leoneans, give our youths President Maada Bio's YES '*Youth Employment Scheme*' in

Pillar 3 that talks about giving at least hundred thousand [100,000] employment annually to the youths. Mr Minister, you have started the ball rolling, congratulations!

THE SPEAKER: Honourable Member

HON. SAA E. LAMINA: Yes, Mr Speaker

THE SPEAKER: You advised me about your medical appointment *[Laughter]* I am just reminding you just in case you have forgotten.

HON. SAA E. LAMINA: Mr Speaker, thank you very much. Mr Speaker, Honourable Members, for the Agreement we are about to ratify today, I like to lure my compatriots across the aisle that the Agreement is not controversial. It is an Agreement that far supersedes and has far gone ahead. Their CRS alone is a testament for us to ratify.

I therefore call on all that we speedily ratify the Agreement between the Lessee and the Lessor; the Government of Sierra Leone and Kingho Mining Limited, I thank you very much *[Applause]*.

THE SPEAKER: I thank the Honourable Member for his contribution. I will now turn my attention to my left and focus on those who are more proximate to the project and here I mean, Tonkolilians and Port Loko. So I would start with Port Loko.

HON. ABDUL LATIF SESAY: Thank you very much Mr Speaker. For those that are new in this House, I am Honourable Abdul Latif Sesay, second term Member of Parliament representing Port Loko District.

Mr Speaker, once more thank you for giving me this opportunity to say a word or two because this Agreement is very important for us in Port Loko District.

Mr Speaker, Honourable Members, I want to thank Kingho first of all for what they have done in my District, and I believe with the ratification of this Agreement they are going to do more *[Applause]*.

Mr Speaker, Honourable Members, I do have some reservations regarding Kingho that I think I need to bring out to this House.

Firstly Mr Speaker, Kingho is also a player in the Mining Sector, and now they are the lessee for the Rail. Mr Speaker, I therefore want to know how Kingho is going to manage the other players that may want to use the Rail for the transportation of their minerals to Pepel. I am asking this because there is an issue at hand currently, I don't know whether you are aware of CTC Mining Company.

Mr Speaker, Honourable Members, CTC Mining Company is a Company that is extracting Bauxite in Port Loko District as well, and they have created employment for a lot of people also.

Mr Speaker Honourable Members, CTC as a company is currently not active as it used to be. I have heard complaint that this is so because Kingho is not giving CTC the free hand to do its activities and that is why CTC has stopped to transport its minerals to Pepel.

Mr Speaker, Honourable Members, I want to believe that the Rail business is a good business and government is benefitting immensely. When you look at this Agreement, Government is receiving **\$1.5Mln** annually. Yes it is good, compared to where it was, but I am also thinking that if we bring on board other private players, I believe it will be good for our country.

THE SPEAKER: Honourable Member, I am sure you would acknowledge the fact that I am also from your district by birth...

HON. ABDUL LATIF SESAY: Yes Sir *[Laughter]*

THE SPEAKER: And therefore I have an interest in what you are saying. But I want to draw your attention to Section 4; if you look at Section 4, it addresses the issue of third parties. Carry on.

HON. ABDUL LATIF SESAY: Mr Speaker, thank you very much for pointing out that relevant Section of the Agreement. I know you are one of those passionate persons from Port Loko, although you are now in Karene but refusing to accept that you are in Karene and still want to be in Port Loko. We would allow you, Mr Speaker; come to Port Loko *[Laughter]* come to Port Loko, Mr Speaker.

THE SPEAKER: No, let me tell you one thing; my allegiance is to Port Loko because I was born in Port Loko. I am in Karene by Legislation *[Laughter]*

HON. ABDUL LATIF SESAY: Okay, I agree Mr Speaker, and I know you are a senior citizen, so I will not say anything further.

Mr Speaker, Honourable Members, we have an issue that is on-going and I just want to bring this out to this House. Mr Speaker, there is also a company called **Arise** that is claiming to also have an Agreement with the Government of Sierra Leone *[Undertone]*. I am here as a Member of Parliament representing my people. It is my responsibility to bring out whatever I think may bring the name of our country into disrepute.

THE SPEAKER: Honourable Members, order! Allow the Honourable Member to make his point

HON. ABSUL LATIF SESAY: Mr Speaker, Honourable Members, as I was saying, there is an issue, and I think that issue is not hidden; it is an issue all of us are aware of.

THE SPEAKER: Yes, but it is not before us.

HON. ABDUL LATIF SESAY: I understand, but Mr Speaker, this issue has the propensity to bring the name of our country into disrepute, and that is why I am bringing it out here. I hope the Ministry of Mines and the Government will look into that issue.

To end my debate, I want to say again that I am not against this Agreement, but that we should take a critical look at the issue at hand; the issue of the Arise Company, thank you very much, Mr Speaker.

THE SPEAKER: I thank the Honourable Member for his contribution. As I said I am going to give the opportunity to those who are more proximate to the issue before the House. Port Loko has spoken, and I want to recognise some body from Tonkolili District. Let me listen to the lady from Tonkolili.

HON. ROSEMARIE BANGURA: Thank you Mr Speaker, and for the new Members of the House, my name is Honourable Rosemarie Bangura and I am representing the people from Tonkolili District, specifically the people of Dansogoya, Simiria, and Kafe.

Mr Speaker, Honourable Members, we are the host community for the Iron Ore; we are hosting one of the largest Iron Ore Mines in Africa.

Mr Speaker, I want to thank the Minister for bringing this Agreement to this House at this particular time. I also want to thank the previous speakers that have spoken already on this Agreement. I do not want to repeat what they have already said, but I would say if you want to know more about this company, I would be the best person to contact because since the inception of that Mining Company in my area they have always involved me, and I have been consulted on every step they take. So I can vouch for them that they are a responsible Company and they are very much compliant.

Mr Speaker, Honourable Members, I would not say since we started over the years there had been no challenges, there were some challenges but we managed to overcome them and now I can boldly say they are a listening Company. These are the types of Companies that the Government should encourage.

Mr Speaker, Honourable Members, the Kingho Company has spent a lot of money to rehabilitate the Rail and to also fulfil its Corporate Social Responsibilities. Over the last two years, the Company has undertaken the payment of **Le5.5Bln** at first, and the following year they paid **Le20.2Bln** to our respective communities. The Company has promised to increase the amount in subsequent years. So Mr Speaker, Honourable Members, with the ratification of this Agreement I am sure my community will continue to benefit immensely.

Mr Speaker, Honourable Members, of what use are the Iron Ore and other Minerals to us if they are not mined and transported to prospective buyers?

So Mr Speaker, I have gone through this Agreement and I noticed it is going to be a win-win situation for the People of Sierra Leone, the Kingho Company and more particularly the community that I represent. Kingho has been providing jobs for our community but I want them to do more in that area. Also, this Company has the potential to begin to manufacture Iron Ore. With the right business atmosphere, both the Company and the people of Sierra Leone stand a chance to benefit immensely. Sierra Leone will stop

importing Iron Ore and other corrugated iron sheets from other countries and begin to produce for ourselves.

Mr Speaker, Honourable Members, before I take my seat, I just want to ask the Minister about the types of training and skills development program that will be offered to Sierra Leonean as par this Agreement. Having said that, I want to urge colleague Members of Parliament to speedily ratify this Agreement, I thank you.

THE SPEAKER: I thank the Honourable lady from Tonkolili for her contribution. I still do not understand what Pujehun has to do with this *[Laughter]*. There are two Members from Pujehun, one has to take precedence; and the senior man has to take precedence. So I would give you the Floor.

HON. DICKSON M. ROGERS: Thank you very Mr Speaker. Mr Speaker, our morning prayers says *'to thy self be the truth'*. I think Honourable Abdul Latif on that other side has just demonstrated that. He accepted that this company has benefited them so much and he expressed the hope that the company would do more.

Also, the Honourable lady from Tonkolili has also accepted the fact that this company has worked very seriously in their community.

Mr Speaker, Honourable Members, I would like to be truthful to myself and this House. For a very long time, we have not seen an Agreement of such nature in this House; an Agreement that is so rich and stands to benefit this country and the people in areas the company is going to operate.

Mr Speaker, Honourable Members, when I went through this Agreement, I said kudos to the Ministries of Mines, Transport and that of Finance for going into such an Agreement that would benefit both the government and the people in particular.

Mr Speaker, my only plea is for such facilities to be extended to other Districts or Chiefdoms. Let us see how we can encourage other investors to construct train lines in other Districts. I am very hopeful that it will happen because when President Bio said that Education was going to be his flagship programme, we knew what he meant and he has implemented that successfully. I also believe he will successfully implement one of the

Big Five Initiative which is Feed Salone. That is the reason he is out of the country as we speak.

Mr Speaker, Honourable Members, if we want to achieve the Feed Salone initiative, we must not only urge our people to invest or concentrate on Agriculture, but also focus on transportation in order to convey the produce from the villages to the District Headquarter towns. With effective transportation of farm produce, Freetown will be the overall beneficiary.

So Mr Speaker, Honourable Members, I want to therefore plead with the Ministries of Transport and Finance to look for another company to invest in Rail and Port Service in other districts.

Mr Speaker, I love your intervention on the issue raised by my colleague, Honourable Latif. I want to allay the concern of the Honourable that there is not going to be a monopoly, and there has never been one. There is a third party Agreement which gives any other company the opportunity to use the Kingho Railway. I believe Kingho has never prevented any other company. I wish you could go back and ask CTC Company to specifically indicate the time they were prevented by Kingho.

Mr Speaker Honourable Members, this Agreement is not controversial, and I believe the efforts put in this Agreement by the three Ministries are in favour of not only this Country but the investors as well.

Mr Speaker, Honourable Members, the president was in Morocco two days ago and was convincing investors that Sierra Leone is ready for business. The passage of this Agreement will send a signal that indeed the business environment in this country is now conducive.

The Honourable from Port Loko just said that in not too distant future we will start manufacturing Iron Rods in this country. We all know what it means for Iron Rods to be manufactured in this country. It will not only lessen our foreign exchange burden, it will also provide employment and bring more income to us.

So Mr Speaker, like others have done, I also want to plead with my colleagues for a speedy ratification of this Agreement because it is profitable and non-controversial.

I hope Kingho will continue to work with the local MPs and Councillors so that development will reflect on the Wards, the Constituencies and the country as a whole. I thank the Tonkolili Honourable for appreciating the fact that the Kingho Company is doing a great work in her Constituency, and I am happy to know that the Company is working with her 'hand in glove'. So please Madam Honourable, make sure you do everything possible to support the Company. If you want the Company to continue working with you, give them your full support; do not allow the locals or anyone to interrupt their operations, I thank you very much Mr Speaker.

THE SPEAKER: I thank the Honourable Member for his contribution. I would take contributions from two more Members before we wind up. I am giving the Floor to the Honourable Member from Western Area, close to the boundary with Port Loko.

HON. DR UNPHA SORIE G. KOROMA: Mr Speaker, Honourable Members, we have an Agreement in front of us that we have agreed across the aisle that it is non-controversial. However, we cannot talk about Kingho without talking about African Minerals; we cannot talk about Port and Rail without talking about what happened with Africa Minerals and the Port and Rail, and how it was rehabilitated. So we have to give due where due is deserved.

Mr Speaker, Honourable Members, for far too long the people of Tasor Island have been left behind, especially when it comes to Agreement pertaining to the transportation of these minerals across the sea. We all know that the inhabitants of Tasor Island are in the fishing business. A lot of complaints and concerns have been brought to me regarding the way these people and their fishing activities have been affected by these Mining Companies.

So Mr Speaker, Honourable Members, I would want to see how the Surface Rent of **\$250,000** or the Corporate Social Responsibility undertakings could be translated to the

people of Tasor Island, and we want to see how the people of Tasor will benefit from the jobs that Kingho stands to provide.

Mr Speaker, Honourable Members, we are also happy about the idea of expanding the Port and Rail to the entire Country. We all know what Railway Transportation will do to Commerce in Sierra Leone. So, having such a dream of setting up Port and Rail in the entire country could be a welcome idea to all Sierra Leoneans.

Mr Speaker, Honourable Members, we are of course aware of the good work of Kingho in Sierra Leone. We are however calling on the Management of Kingho to also consider Tasor Island in whatever they do for the inhabitants of Pepel; whenever you think about Pepel, think about Tasor Island, think about the people of Sangloma, Oku Town and Tasor Town proper.

So Mr Speaker without wasting time, I want to say thanks for given me an opportunity to add my voice to this debate, and we pray that this Agreement is ratified to benefit all parts of Sierra Leone and not some parts of Sierra Leone, thank you very much.

THE SPEAKER: I thank the Honourable Member. We would wind up the debate at this point. Leader of the Opposition, you have the Floor.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, it is my prayer and wish that we have more investors in Sierra Leone, and we have more people who have trust and confidence in doing business in our country.

Mr Speaker, if we are challenged with the exchange rate it is as a result of the fact that we have limited Foreign Direct Investment. We are challenged because the exchange rate is connected to the inflation. But before I make this point Mr speaker, let me be very clear on this: Any Agreement that has not been ratified by this Parliament is not a substantial Agreement.

THE SPEAKER: And I suppose you are relying on section 40 of the Constitution.

HON. ABDUL KARGBO: Exactly so, Mr Speaker. And Mr Speaker, like I said Sierra Leone is a small country, we cannot do better without Foreign Direct Investment, and that is the more reason why we should focus on gaining the confidence of investors.

Mr Speaker, Honourable Members, you would agree with me that we have various tropical issues that are debated all over the Radio and Television Stations, and by virtue of the supervisory role this Parliament has to play over Ministries, Departments and Agencies [MDAs], it must similarly be the concern of this Parliament.

Mr Speaker, Honourable Members, for investors to have the confidence to invest in a country, they would have done their own studies, and they may have reached at an agreement. Investors do not just come and invest in any country; they make sure that they look at how the country has handled previous investors before they would gain confidence in investing in the country. I am saying this because I am a Sierra Leonean, and it is my prayer that we have more investors regardless of which party is in power. When Sierra Leone develops, it benefits those who are in the APC and also those in the SLPP. So, it is my prayer but we cannot be able to attract this level of investors if as a country we do not exhibit that sense of credibility and develop confidence from these investors. Mr Speaker, Honourable Members, I am saying this contingent on the fact that there are no other Agreements before this Parliament; we only have this Agreement from Kingho. This tells us to a very large extent that what we are doing is parliamentary, is procedural and it does not in any way breach any process and procedures of this Parliament. So this Parliament is doing the right thing because we have only one document in front of this House and we are doing due diligence to a document that has been presented to this Parliament.

Mr Speaker, I am taking the pains to go out of this Parliament because we have a moral obligation by virtue of our Oversight function as Members of Parliament to ensure that Ministries, Departments and Agencies comport themselves and behave the right way.

Mr Speaker, Honourable Members, I personally do not think any Investor would be pleased for the Ministry of Mines to have sat and done an Agreement with that Investor and at the end of the day the Ministry renege on that Agreement.

Mr Speaker, it is an embarrassment to us as a nation, and this will make other Investors nurture the perception that if they come to Sierra Leone they will be treated the same way.

Mr Speaker, Honourable Members, I am saying this on the backdrop that on the 17th of January, 2023, the Government through the Ministry of Mines and Mineral Resources went into an Agreement with Arise Company, relating to the same thing we are now debating. To me, I personally think that an investigation should be done to restore Investors' confidence, and for Investors to note that whenever an Investor is treated unfairly by any arms of government, that investor would not be just dismissed with the back of a hand; proper diligence will be done.

So Mr Speaker, I will be doing due diligence by reverting to **S.O** 25 [2] to make sure that I forward a Motion for a formal investigation as to why the government through the Ministry of Mines and Mineral Resources entered into an Agreement with Arise on the 17th of January. That will be followed up with a Media Briefing on the 27th of October- I shall be doing that.

Mr Speaker, Honourable Members, let me now come to this Agreement proper. As a descendant of Port Loko, I want to say that this Agreement is not bad for us as a nation, and that this Agreement should be expeditiously passed in this Parliament.

Mr Speaker, Honourable Members, I have looked at the bone of contention, the apple of discord; I have looked at where Members of Parliament have different opinions on the content of this Agreement and I have come to the conclusion that most of these apples of discord are covered in this Agreement. For example, the use of the Rail Port and Railway by the third party.

Mr Speaker, we are talking about a third party because we only have one Port and Rail, and we have several companies that are engaged in Mining in different Districts. So in my opinion, if proper monitoring is not done, we may strangle activities of those other companies.

Therefore, the third party use of the Port and Rail is a plus for other companies that are doing their operations in this country. The only thing is that the Committee on Mineral Resources should ensure that due diligence is done and no company is deprived of using this facility.

Mr Speaker, Honourable Members, one problem we have as a nation is our inability to construct and do the necessary maintenance. This is not the first time we are having Rail in Sierra Leone. When some of us were very young or when Honourable Maada Lebbie's shadow had not even darken the wall of this world, there were Rails and there were Trains but where are they now? *[Undertones]* Honourable Members, my debate is in no mean trying to politicise the issue; I do not intend to blame any political party, I am referring to it as national issue, so all of us as Sierra Leoneans should take collective responsibility.

Mr Speaker, I am happy that section 6 of this Agreement takes care of the construction and maintenance of this very Rail. So this gives me the confidence that my children's children would have to meet this facility because of this Agreement. And because of this section, the Rail will not be used and abandoned; they will ensure that proper maintenance, expansion or construction of more Rails is done. So to me, section 6 of this Agreement is a blessing to us as a nation.

SUSPENSION OF S.O 5[2]

HON. ABDUL KARGBO: Thank you Mr Speaker. Mr Speaker, Honourable Members, like we always say, we are not opponents to the development of this nation; we are proponent to the development of this nation, and whatever comes that will benefit this nation we should not be seen criticizing it.

Mr Speaker, Honourable Members, section 4 which deals with the Rail and Port services is also a very good clause in this Agreement.

Mr Speaker, because the business of the House is enormous today, let me not bore this House with speeches. And for that reason, let me hastily conclude that we on this side

have come to the conclusion that this Agreement is not controversial, and that Parliament has the moral obligation to approve which ever Agreement that is before the House.

That notwithstanding, this House should also not dismiss the fact that we should mount an investigation on the Ministry of Mines for creating an embarrassment for the Republic of Sierra Leone and by extension this House as a whole.

So to me Mr Speaker, I pray and urge our colleagues that we expeditiously pass this Agreement.

THE SPEAKER: I thank the Leader of the Opposition. I now give the Floor to the Leader of Government Business.

HON MATHEW S. NYUMA: Mr Speaker, Honourable Members, I want to thank my colleague from the Opposition Bench for the points he raised and the edification given to us. The issues raised have to do with your party, the government of the day and by extension Sierra Leone.

Mr Speaker, although I have decided to remain succinct, I need to make some quick clarification on some of the issues raised by the Honourable Opposition Leader.

Mr Speaker, you did say that an Agreement can only receive the blessings of Parliament only when that Agreement is in complete adherence of the law as is captured in section 40 subsection [4] of the Constitution.

As per Constitutional provision, Agreements, Treaties or Conventions must be ratified by Parliament- that is clear; it is the law and is sacrosanct.

Mr Speaker, for the Executive to go into any signing of an Agreement must not be a problem. There are three arms of government and we are independent. As for the Judiciary, we do not question them, in fact we do not interfere with them when they have their matters in Court.

Let the Executive do what they feel like doing; maybe it is an MOU, we don't even know.

There are different types of Agreement, so I do not need to question why they signed an Agreement. They may tell you **S.O 2** 'nor worry, dis na MOU'.

So Mr Speaker, for me, if we have an Agreement before us as Parliament that is the time we should talk about questioning complicated issues in the Agreement.

Mr Speaker, even though the Executive is the Executive, I still look up to my colleague, maybe he has Motions in the Standing Orders that he would use to bring the investigation to the fore.

Mr Speaker, that is within your purview to decide but for me, I think the Executive has the right to do what they feel like doing.

So let us look at the Agreement before us based on section 40 subsection [4] of the Constitution.

Mr Speaker, Honourable Members, I also want to say we are a very responsible government, and I want to thank the Leader of the Opposition for picking out some issues that have to do with compliance. So for us, when you go into an Agreement, the Rule of Law must prevail, and the Rule of Law is very important. In section 14 of this Agreement, compliance with the law is enforced in that provision. If you also go to section 7, you would realise it is also in compliance with that law. Even the Tax levied is in compliance with the law. In fact what they have done based on the provisions we have in this Agreement, they have taken the Tax Regime separately, and that is why we told them to bring it out and distribute it to Members so they can understand the Tax Regime.

Mr Speaker, Honourable Members, now that we are coming to discuss the Finance Act, it is important for us to look at how we do our Oversight in order to ascertain whether there are Tax limitations and compliance issues. For example, we need to pay attention to the 2009 Act as amended, and also the Income Tax Act of 2000 as amended. And for this component in this Agreement, the GST is very limited. You have to review the GST after some period. It is not like a pro-bono business; these are tax incentives and so we have to look at the Tax Regime.

Mr Speaker, Honourable Members, my concern is not only to look at the Rail Transportation of the minerals from Tonkolili District, through Port Loko to the Port. There

are other components attached, and there are rules of protecting the third party in this business.

First of all, we are establishing that section 2 is in line with section 4 in terms of the third party usage, and section 7 is also enforcing the compliance of third party in this same Agreement. In fact section 2 is talking about how to transport minerals and mineral products, including Agriculture also.

Mr Speaker, there is a guiding rule in that same provision of how to deal with the third party. In dealing with the third party, you first of all have to make sure that you do not disadvantage or discriminate against the third party. The same provision in section 2 indicated that if there is financial disagreement, the Lessee will bring a professional that is more experienced to advice in terms of financial matters, and the decision of that financial adviser is final. We have all of these things in the same provision under section 2. It is indeed a very good Agreement.

Honourable Leader of the Opposition, section 3 is very good in this Agreement; section 3 is so fantastic. In fact those coming from Port Loko must look at the Surface Rent. The Annual Surface Rent is **\$250,000**, and **5%** increment annually. Please take note of that; we are bringing life to the people of Port Loko District- that is the work of president Bio.

Mr Speaker, Honourable Members, the Annual Fix Rent is **\$1.5Mln** and **%5** increment annually as enshrined in the Agreement. The Lease Agreement for this one is 20 years.

Mr Speaker, I can go on and on; this is indeed a very good Agreement.

Mr Speaker, Honourable Members, this Agreement is different from other Mining Agreements. Tonkolili for example, suffered under Africa Minerals when it came to the location of its Headquarters. In this Agreement, it is said in section 4 that the Headquarters should be closer to the Mining and export sites. That was not the case for the African Minerals Company; The Minerals were mined in Tonkolili but the Headquarters was in Bombali; whiles the people were intoxicated in Tonkolili, people in Bombali were enjoying.

Mr Speaker, Honourable Members, when I did my Elementary Economics, we had what we called Location and Localization of Industry; nearness to raw materials.

Mr Speaker, to be very honest, we can talk about the niceties of this Agreement but if we do not do our Oversight function, we will be doing a great disservice to our people. We have said it all; it is a very beautiful document. It is not about money; it is about the respect given to the people.

Honourable Paramount Chiefs, there is a compliance provision in this Agreement which talks about how tradition must be respected and enforced under the Rule of Law.

Mr Speaker, I really want to read it, I don't know if you could allow me. The Paramount Chiefs are people that we respect and I always want to talk to them about this because they have the right to enforce the law for all of us.

Mr Speaker, under the Rule of Law...

THE SPEAKER: Let me help you; go to section 14 [2]

HON. MATTHEW S. NYUMA: Thank you Mr Speaker, Section 14 [2]; compliance to the Rule of Law. I really want to read it because of my Paramount Chiefs.

Mr Speaker, with your leave: *'... the lease Agreement to comply with all provisions of the law and regulations applicable to it and to the mine's properties, including without limitation, regulation promulgated by Local Customs and Traditions and the Ministry of Transport and Aviation and the lessee will knowingly do'.*

Mr Speaker I will not further that statement. We have recognized and I will continue to say that as politicians, we are trying to make sure that whatever Agreement we bring to this House, we see to it that it benefits our Traditional Rulers and leaders in our different communities.

So, the Surface Rent is going, and that Surface Rent is what we are concerned about. The other taxes are coming but the tax regime is very strict. We should follow the tax regime as it is given in the Provisions.

So Mr Speaker, Honourable Colleagues, thank you very much for your numerous contributions. I think we can come more; we can talk about the Finance Act or the Tax Regime properly. There are limitations to some of the tax waivers given. In the next few minutes, we are going to look at how to mobilize resources to empower our activities in terms of state operations. It is only by means of tax we can raise revenue but now it is limited.

I want to thank you all for your numerous contributions and I want to join the Leader of the Opposition to say this is a very good Agreement and we need to see what we can do, but we don't need to forget that we are independent, and that makes us different from other jurisdictions; we are here as Legislators. We have three arms of Government; the Legislative, the Executive and the Judiciary.

With that, I want to say thank you very much and may the Lord bless us all *[Applause]*

THE SPEAKER: I thank the Leader of Government Business. Mr Minister, I congratulate you because this is your maiden appearance in Parliament, and you have been treated by Parliament with very soft gloves; no punches landed, you received a cross-party approval and a few concerns have been raised which you might want to address and then move. So over to you.

THE MINISTER OF TRANSPORT AND AVIATION *[Alhaji Fanday Turay Esq.]*:

Mr Speaker, Honourable Members, I want to thank this Honourable House for the healthy Debate that has just ensued.

Mr Speaker, like you rightly said, I had a very soft landing here. I think this is so because we put a lot of effort while negotiating this document. I can assure this Honourable House that while we were negotiating this document, there were times we had over 45 individuals present and they included people specialized in Taxes, Law, Information, and Civil Society etc. etc. We were all in the Hall and we really had heated discussions. Sometimes we had to stay from morning till the evening, all because we wanted this Agreement to be a model, and one of the best so far because we have to take Sierra Leone to the fore.

Mr Speaker, Honourable Members, a lot of comments have been made from both aisles, most of them have been very complimentary and they have been very reassuring. I don't want to go through all of the comments but I can pick on just one or two. I would touch on the comments from the Honourable Member from Tasor and also Honourable Bangura.

Mr Speaker, Honourable Members, in this Agreement we ensured that in addition to the **\$250,000** that will be paid annually as Surface Rent, a total of **\$50,000** will also be paid every year for capacity development. So like Honourable Koroma mentioned, I think most of the schools can benefit from that as well.

And also, they will as well engage Sierra Leoneans in operational and technical trainings so that when the Chinese leave, these Sierra Leoneans will take over some of these responsibilities. When we negotiated the Agreement, we ensured that we looked at the bigger picture, and so we had to look at the possibility of having Passenger Railway in time to come because as we speak, the tracks that Kingho Rail is having is not safe and conducive for passenger transportation due to its smaller gage. We cannot use this current gage that is why are looking at the bigger picture trying to have Passenger Rails later.

Therefore, part of the **\$1.5Mln** that will be paid to the Government will go to feasibility studies to see how we can have transportation.

HON. MATHEW S. NYUMA: Point of Order sir! Mr Speaker, as the Leader of Government Business, I think I need to come in to guide my Minister. Mr Speaker, we do not have such in this document. It is expressly stated that that in a situation of excess in tonnage, there is a charge that will be levied. The **\$250,000** is specified for various purposes. There is nothing in the Agreement like **\$50,000** Also, the **\$1.5** is purely for annual Surface Rent.

So Mr Minister, I don't want you to make a policy statement here, I just want to guide you. So please don't volunteer to present that story to us because we can bring you here again for questioning, don't forget we have question time for Ministers.

We have colleagues over there who can bring you for questioning because that is a policy statement made in the Chamber.

So Mr Minister, I ask that you refrain because I don't want that to be tenable in the House.

MR MINISTER OF TRANSPORT AND AVIATION: Mr Speaker, Honourable Members, I so move to withdraw that statement because the **\$50,000** is not in the Agreement.

On that note Mr Speaker, Honourable Members, be it resolved that this Honourable House hereby ratifies the following Agreement which was laid on the Table of the House on Tuesday 7th November, 2023:

Railway and Port Lease Agreement between the Government of Sierra Leone and Kingho Railway and Port Company Limited, dated 26th of October, 2023.

[QUESTION PROPOSED, PUT AND AGREED TO]

[Government Motion by the Minister of Transport and Aviation has been ratified]

The House stood down for lunch and resumed at 2:00pm

HON. SALLIEU O. SESAY: *[Audio Default]*...and the budget. It is always important that we put the nation first.

THE SPEAKER: I want to be fair. You can speak for one minute, I would allow somebody else before I ask him if he tries to catch my eyes.

HON. SALLIEU O. SESAY: Alright. So let me just do a little bit of clarification for my brother from Bonthe.

HON. MATHEW S. NYUMA: Mr Speaker, I think he is a new MP but he stand on **S.O** 33 for interruption and you can give him a timeframe to speak.

THE SPEAKER: What I would not accept is for an MP to usurp my powers.

HON. MATHEW S. NYUMA: Mr Speaker, no, he is not going to usurp your powers. He rose on **S.O** 33[b] and he asked for interruption and you gave way for the young man to speak. But also, you are the Presiding Officer, you can give one minute and catch the eyes of Mr Speaker...

THE SPEAKER: It is a very clever way of usurping Mr Speaker's powers.

HON. SALLIEU O. SESAY: Mr Speaker, I just want to bring to the notice of the House that there is a very famous Economist; Arthur Lafa, the proponent of the '*Lafa Curve*'.

THE SPEAKER: But he never won a Nobel Prize.

HON. SALLIEU O. SESAY: Alright but he is a very popular and prominent economist. The '*Lafa Curve*' is simple; it is looking at the merits and the demerits of Taxation. When the taxes are very high, they become a disincentive to hard work and investment, and when that happens, the economic growth will fall, and what we are yearning for; the money we intend to collect from taxpayers will not be realized.

So on that note, we are not against the idea of increasing taxes but we also have what we call elastic and in-elastic taxation. When it is elastic, it should affect more of non-essential goods; these are luxury goods, and you can add whatever tax on them because at the end of the day it is the choice as an individual to go to those places or for the items or goods. Like what we have done in the case of the Tourist Board, you can increase taxes there because when someone goes to the beach that is his /her choice. But when it comes to essential products like Rice, Petrol or Iron Rod, these are goods that the consumer has no choice but to use them. So when you increase the tax on those goods, the seller will just transfer the entire burden to the consumer who has no option but to go for the goods, and that will definitely lead to increase in the cost of living.

With that Mr Speaker, I yield for my younger brother. Thank you.

HON. IBRAHIM BARRIE: Thank you so much Mr Speaker for the opportunity. Honourable Members, I am Honourable Ibrahim Barrie from Bombali District and I am also a lecturer at the University of Makeni.

Mr Speaker, Honourable Members, I want to start by advancing the concept of sustainable development; the idea that development must not only meet our own needs but we have to think about the needs of future generation. On that note, as I stand here Mr Speaker, I am not only speaking as a Member of the Opposition, I am speaking as a strong advocate for the ordinary masses; the ordinary citizen.

Mr Speaker, Honourable Members, our country is experiencing a difficult economic situation.....

THE SPEAKER: Shall we have decorum, please? Decorum, please!

HON. MATHEW S. NYUMA: Mr Speaker, Point of Order. Mr Speaker, this is very serious. I know my colleagues on the other side have benefitted enough from that lecturer, so let them also give us the chance to pay attention and gain some lectures.

HON. ABDUL KARIM KAMARA: Mr Speaker, I want to appeal to Members of Parliament in the Well. Most of our Colleagues...*[interruption]* I am serious! I am serious! Mr Speaker,

HON. MATHEW S. NYUMA: Mr Speaker, is that AKK?

MR SPEAKER: No, is not the AKK you knew; is the new AKK *[Laughter]*.

HON. ABDUL KARIM KAMARA: Mr Speaker, you know we had very good MPs in this Well in the last Parliament, but because most of them never had the opportunity to try to engage this Well *[out of fright]*, most of them were rejected by their people and the Political Parties they represent. I am saying please, let us have a perfect decorum and allow our new MPs to have their first bite.

THE SPEAKER: Honourable Members, Order! Order! You old MPs, am I not right to think we have a new AKK? Is it the new AKK that is asking for decorum? *[Laughter]* Honourable Member, you have the Floor.

HON. IBRAHIM BARRIE: Thank you so much Mr Speaker. Mr Speaker, Honourable Members, the country is currently grappling with a tough economic situation and on that note, I would like to draw a quotation from the World Bank in their blog that they

published titled: '*TOUGH MACRO-ECONOMIC POLICIES NEEDED TO STABILIZE SIERRA LEONE'S ECONOMY*', October 27TH 2023.

Mr Speaker, with your permission I would like to quote what they said; "*Sierra Leone's economy experienced an over-lapping setback during 2022 as external shocks aggravated domestic macro-economic vulnerabilities, resulting in rapid debt build-up, rising inflation and food insecurity. GDP growth slowed from 4.1% in 2021 to 3.5% in 2022, while inflation rose from 12% in 2021 to 27% in 2022...* [Interrupted]

HON. BASHIRU SILIKIE: Point of Order, Mr Speaker. Mr Speaker, the Honourable Member is reading the document from his phone....

THE SPEAKER: He is quoting ...

HON. BASHIRU SILIKIE: But we cannot ascertain the document. Honourable Member, do you want to tender that document to the Speaker for him to verify that what you are reading is true? Well, tender it so we know that what you are reading is true. You cannot just be reading from your phone.

HON. ABDUL K. KARGBO: Mr Speaker, Honourable Members, I am sure this House should create a conducive atmosphere for Members of Parliament, especially the fresh ones.

I am of the opinion that he has read where he got the information from, and all of us have access to the Internet. Whosoever wishes to prove what he is reading can do so at his or her peril. For one to interrupt the Member of Parliament is a means of discouraging new Members of Parliament from engaging the House.

THE SPEAKER: Honourable Member, you have the Floor. Life would be much easier for you and for your colleagues, if you are quoting from an outside document, you should have that document ready for verification.

HON. IBRAHIM BARRIE: Thank you Mr Speaker. Mr Speaker, I would share the document even in the general forum.

To end the quotation; *in 2021, from **12%** to **27%** in 2022, and further to over **40%** by May 2023, threatening the welfare of households and worsening food insecurity.*"

Mr Speaker, this is as a result of the fact that budget planning for fiscal year must not be politicized and must not be trivialized.

Mr Speaker, whilst we are here representing different Political Parties, let us not forget that the policies and laws we make will determine the space in which our children will live. In that light, every policy we pass must take into consideration not only economic profit but also what we call social and environmental sustainability [*Applause*]. Mr Speaker, Honourable Members, the National Development Plan of Sierra Leone which has eight pillars is tailored towards sustainable development; from ending poverty, to advancing human development, to fighting and boosting resilience against shocks.

In that light, taking into consideration the **20%** increment rate on cement, I am highlighting five points which may be impacted by this increment:

1. **Impact on the dreams of house ownership:**

Mr Speaker, let us think of the ordinary Sierra Leoneans; the poor families who are striking, working very hard to build a home that they would call a safe haven. Mr Speaker, with such increase, it will be very difficult for middle-income families to own houses. This government prides itself in human development, if you want to enhance human development, even though you have an agenda to provide sustainable tax revenue for your country, it should not come at the cost of suppressing the ordinary citizens [*Under tone*]. Honourable Sellu, I am a Master's Lecturer.

HON. MUSA M. SELLU: Mr Speaker, Point of Order!

THE SPEAKER: What is your Point of Order?

HON. MUSA M. SELLU: The Member of Parliament made mention of my name, clearly citing his qualification position. That is of no interest here, we have had Ph.d holders who came here and they learnt. So you have to learn, forget about your position as a Master's Lecturer, don't mention my name, thank you, Mr Speaker.

HON. IBRAHIM BARRIE: Thank you so much Honourable Sellu, indeed I am here to learn. Mr Speaker, my next point:

2. **The Burden on basic necessities:**

Mr Speaker, the increment will also enhance burden on our basic necessities. Like I said earlier, whilst we are fighting to advance sustainable taxation system, let us also think about the ordinary Sierra Leonean.

Mr Speaker, Honourable Members, in the early 70s development was mentioned just by GDP and Economic Growth. But today, it is about human development. That means whilst you are advancing economic stabilization you must not forget the ordinary people; think about the communities, think about the poor people, and this is not a party issue. It is sad that people are only concerned about Political Party achievements over national interest. This has to do with the future of our kids and our grandchildren.

3. **Economic Downturn:**

Mr Speaker, Honourable Members, let us also think about the Small Business owners; Small-Medium Enterprises that are doing everything to sustain. The Finance Bill should have a gap to ensure that these people grow sustainably. I am happy that the Finance Minister is here, let them go back to the drawing board. Governance is a communication process; any responsible government should be a listening government.

4. **Examining Social Equity:**

Mr Speaker, there is a difference between equality and equity. Equity is about fairness, it is about access so that the least person can have access to services.

Mr Speaker, Sierra Leoneans are not happy [*Undertone*]. If you want to get evidence just walk to the market and talk to the market people, teachers, and frontline workers, you will get the evidence, and you will see what ordinary Sierra Leoneans are going through. Let us not mock them.

5. **Alternative Realities:**

Mr Speaker, I would conclude with what I refer to as Alternative Reality. In the fight to enhance a sustainable tax system, let us not lose sight of the implications it may have on ordinary Sierra Leoneans. Thank you so much Mr Speaker, God bless you all.

THE SPEAKER: I thank the Honourable Member from Bombali who has just made his maiden speech. Now it is very clear to me that there is nothing more to add. We have listened to all shades of opinion, so let us wind up this Debate.

HON. ABDUL KARGBO: Mr Speaker, Honourable Members, as the Proceedings of Parliament continue, we on this other side will seize the opportunity to unveil our new players. You would not see the Abdul Kargbo you used to see, you would not see the Honourable AKK you used to see, you would not see the Honourable Aaron you used to see, you would not see the Honourable Daniel Koroma you used to see, but their replacements are all seated behind there and with time you would see them.

Now to the topic, Mr Speaker:

Mr Speaker, Honourable Members, on several occasions even when he was campaigning, I have heard His Excellency the President agreed that the current circumstances are not suitable for Sierra Leoneans; meaning things are difficult for Sierra Leoneans. That is no hidden secret, it is in the public domain. Even we the Members of Parliament, taking into consideration the responsibilities we carry in our communities, our societies, constituencies, and districts, things are not easy for us.

Mr Speaker, as a Parliament, one of our moral obligations is to ensure that we provide solutions for the people who sent us here to represent them. So instead of increasing the economic burden on them, we should be making policies that reduce the economic burden on our people at home.

Mr Speaker, Honourable Members, this was the reason why this government in 2021 suspended Excise Duty on rice because things were very difficult by then. And interestingly to note, rice is more expensive now than the time Excise Duty was suspended on rice.

The exchange rate has skyrocketed now than when it was suspended in 2021. So I ask myself the inevitable rhetoric; why was it suspended in 2021? What has been the economic difference between 2021 and 2023 that we are trying to counter what we saw as a means of alleviating the suffering of our people?

Mr Speaker, when it comes to issues of this nature, it is always pains me when we try to politicize it. I have visited several market places, and the price SLPP supporters would buy a pint of oil is the same price the APC supporters would buy a pint of oil; there is no distinction. So when it comes to the welfare of our people, to me, it is a disservice if we just treat them carelessly, or we dismiss them with the back of our hands without paying due diligence to what they went through just to ensure that we are in this Parliament.

Mr Speaker, Honourable Members, you can agree with me that even when Excise Duty was suspended on rice the price of rice kept escalating. In 2018, it was **Le 200,000** [*two hundred thousand Leones*], now it is over **Le 700,000** [*seven hundred thousand Leones*] for a bag of rice.

So, if we as Parliament and the Ministry of Finance want to restore Excise Duty on rice, I am sure the price of rice which is the staple food of our nation will increase drastically.

Mr Speaker, Honourable Members, what appals me the most about this is the reason for which the Excise Duty has been restored. It is restored contingent on the fact that this government believes in their key Flagship which is **Feed Salone**, and according to them, **Feed Salone** will provide rice cultivated and harvested here for the layman, and everybody will be able to feed on the rice that would be produced here.

Mr Speaker, Honourable Members, whiles we have not provided that rice yet, why do we add on the price of the rice that they have been feeding on for their living?

Mr Speaker, after taking an analogical look at this, I attempted to name **Feed Salone** to **Kill Salone**. Even the Tormabom project that was launched and publicized with every fanfare, brandishing Tractors, but up till now, I have not seen an individual that has eaten a seed of rice from Tormabom [*Undertone*]. Deputy Speaker, the rice you ate is not from Tormabom, is from your own farm in Bonthe.

So on a very serious note, we cannot be optimistic that **Feed Salone** will be very productive when we have not even bought the machineries or sown the seed. The entire project has not even started and we want to impose Excise Tax on imported rice; starving people now and telling them that we are starving you now because we want to feed you tomorrow.

So Mr Speaker, Honourable Members, if from 2021 we suspended Excise Duty on rice, I am sure it will cause this Government no harm to suspend it for further one year until we see how productive **Feed Salone** will be. So now my question is, why the haste?

Mr Speaker, we have a normal culture in Sierra Leone that even when they give you cassava or potatoes and they ask you have you eaten? You will say no, I have not eaten. That was the same thing I did a day before yesterday; in the morning hours my wife prepared breakfast and I drank tea. But just about 12pm I said since this morning I have not eaten and she said but you drank tea this morning. I told her it is because we are used to our staple food which is rice.

Mr Speaker, Honourable Members, I can assure you that if we implement this Tax on rice, our consciences will not serve us well for the poor people in the villages. We are not saying this because we want to strangulate Government's means of generating revenue, we all want Government to have revenue but in as much as we want Government to have revenue, we should also be thoughtful of those ordinary people who danced and sang for us under the rains and under the hot burning sun. So let us not shift the burden on them.

Mr Speaker, Honourable Members, I will not bother to go into the ecological zones that have been created for **Feed Salone**. It is my prayer and my wish that **Feed Salone** succeeds because if it succeeds, it is not going to only feed SLPP Members, but APC Members as well. It is my prayer, but we have seen several other projects in Sierra Leone that have been flamboyantly launched and publicized but we have seen how they ended.

So Mr Speaker, Honourable Members, it will be a disservice if I, Honourable Abdul Kargbo support an increment or the restoration of Excise Duty on rice.

Mr Speaker, the increment is not only on rice, we also have Iron Rod which was **10%** and now to be increased to **20%**. In 2018, the cost of Iron Rod was around **Le 43,000** to **Le 50,000** per length and now it is about **Le 160,000** to **Le 170,000**, depending on the variation on the size, the thickness and location of the Iron Rod.

Mr Speaker, Honourable Members, I want to believe we have so many ways of generating income instead of being very much aggressive in generating income that will affect the ordinary citizens.

Mr Speaker, Honourable Members, if this happens, I am sure a good number of people who are on construction projects are going to halt the projects. I would not bother to further explain because Honourable Aaron did due diligence to this topic; he even explained how those who have built their houses when the *'Pope was an altar boy'* will decide to make profit because of this increment in the price of Iron Rod; they will increase rent. But again, I look at the reason; what is the reason that they proffer to warrant the increase of Excise Duty on Iron Rod? They said there are few companies that are about to be established and there are some that are on the verge of beginning production.

Mr Speaker, Honourable Members, we cannot make a law for what we have not seen, let them begin to produce the Iron Ore, let us begin to buy it from them and we would all come here conscientiously, considerably and make a law.

Mr Speaker, this brings to mind a story I was told recently, that a man intends to buy a vehicle and he said *'when I buy my vehicle I will park it here'*, and the wife said *'I will drive it and I will hit the vehicle'*, and that sparked up a fight between the man and the women. It is the same philosophy; we are arranging a law for a company that we have not seen how productive they are, we have not seen their output and we have not done the necessary investigation. Ordinary Sierra Leoneans will think Parliament does not want them to build their houses.

Mr Speaker, Honourable Members, if we are actually serious to raise revenue, what have we done with the Audit Report which indicated that so much money has gone missing and nobody has been questioned, everybody is Perambulating. Just for 2021 Audit

Report, as a country, they cannot account for over **Le187.3Bln** and nobody was questioned. In 2018 after the transition, ACC was the busiest office in this country inviting Oppositions; every day you would see one at CID, one at the Court, they were just perambulating up and down. But ACC is now sleeping because the previous Government was SLPP and this Government is SLPP. Mr Speaker, you don't politicize the fight against corruption *[Undertone]*. I am being very frank; I do not intend to politicize the debate but again, you just take a statistical look at the current cases at ACC compared to when the transition happened in 2018.

Mr Speaker, Honourable Members, even if somebody is in my political party and person misuses Government Funds, I will hold no brief for that person because in these two political parties, the good ones have to stand so as to fight against the bad ones. No party can claim to have only saints; so you cannot say this man is bad because he is in that party or this man is good because he is in that party. But we intend to protect them because they are in our party and that is the problem.

Mr Speaker, the Audit Report made several recommendations, most of which have never been implemented, and I am sure if they have been implemented it would have saved the extra burden that we are now imposing on the poor citizens. Take a look again at cement; **5%** on cement *[Undertone]* yes, from **5%** to **10%**. In 2018 a bag of cement was **Le 42,000** *[old notes]* and now a bag of cement is almost **Le 150,000** *[old notes]*. So with this new introduction of Excise Duty, we will begin to buy a bag of cement for **Le 200,000** *[old notes]*.

Mr Speaker, Honourable Members, to me, I believe as Members of Parliament our laws should be people centred. We cannot in anticipation of **\$20Mln** from IMF suffer the ordinary masses of this country.

Mr Speaker, Honourable Members, *[Undertone]* I do not intend to stay long, I am rounding up. Interestingly, being a Leader is a privilege. When I was an ordinary Member of Parliament, Mr Speaker will hastily say Honourable Member, **S.O** 38. But now I have the laxity and alacrity to talk at my disposal.

THE SPEAKER: No, now I expect you to self-regulate *[Laughter]*. When you were behind there I regulated you; now that you are in front you self-regulate.

HON. ABDUL KARGBO: Yes sir, thank you, Mr Speaker. So Mr Speaker, Honourable Members, let us be considerate because these are the people we need, these are the people we would go to, and also, I don't think we should neglect our home-grown products.

Mr Speaker, there is this issue of making equal the Excise Duty on Brewery and imported drinks. If that is done I am sure it will demotivate Brewery, and I am sure it will close their business. We have seen businesses closed here; we had the Cold Storage which was initially at Dwazark shut down, transferred to other countries and they are doing very well in those countries. Therefore if we make laws that will close businesses, it will be bad for us.

Mr Speaker, Honourable Members, amidst this difficult moment, I want to implore this House to be people centred, I thank you, Mr Speaker *[Applause]*.

THE SPEAKER: I thank the Leader of the Opposition. Over to you, Mr Leader of Government Business. Before you come in, let me remind the House that from start to finish, there was decorum in this House, so I am asking for that decorum to be maintained.

HON. MATHEW S. NYUMA: Thank you, Mr Speaker. Honourable Colleagues, I thank you all for your numerous contributions, and the only thing we can do to support our people is to talk for them and put the right thing in the right place and make sure we do what is necessary for the people of Sierra Leone.

Mr Speaker, let me first of all go to the object and reason for having the Finance Bill before I come to make some corrections.

Mr Speaker, Honourable Members, the object of this Bill is mainly to provide for the imposition and alteration of the Finance Bill, not only under the regime of the Minister sitting here, but the regimes since we started the Second Republic of this country. If the economy is doing well, there is no need altering and imposing taxes in support of

government's fiscal policies for the year 2024. Mr Speaker, I am not trying to lecture but for the edification of the House and for proper economic terminologies, I will use the Bill to do the corrections. Mr Speaker, Honourable Members, there are two types of duties levied; you have the Import and the Excise Duties. Import Duty is the duty that is levied directly at the Quay on imported goods. Excise Duty on the other hand is the one that talks about Indirect Tax charged on a particular goods or service. So for rice and cement, it is the Import duty that is levied on them.

So, if you look at the Bill, it is cleverly divided into two; the first part is talking about '*Custom Tariff Act, 1978*' because Import Duty has to do with the Customs. The second part which the Honourable was talking about has to do with direct payment of Excise Duty. It is clearly stated on Page 3 as '*Excise Act, 1982*'. So I just want to give this economic lecture which they might have not been aware of.

Mr Speaker, Honourable Members, let me now turn to real economic term. You said we must serve our consciences, God, and our people. I will go back to the 2020 Micro Economic Budgetary Performance, during which the Minister here was the Deputy Minister II under expenditure. When we had Covid at its peak, they introduced what they called '*Quick Action Economic Recovery Program*' [QAERP] to see how best they can manage the situation; they were so futuristic. What did they do was to put in mechanism at the Central Banks to ensure that essential commodities are available in the market; **Le500Bln** was injected for that purpose. Yes, that is a manifestation of visionary Leadership and today he is the Minister of Finance.

Mr Speaker, there is no way we are going to change the face of our economy without saying the truth and putting in place a day to day practice. This simply means that inflation is everywhere.

That is why if you look at our fiscal policies and strategy statement which we are going to lay tomorrow, and the one we had for 2018 to 2023, you would realise that we projected under normal temperature and pressure, all things being equal [*ceteris Paribus*]

Mr Speaker, Honourable Members, in talking about how best we can bring them together in fighting inflation, we did a projection that took into consideration all things being equal.

Mr Speaker, I have not gone back to look at the statement they made in 2012 to 2018, wherein they talked about *prosperity* in the document that they produced, expressing their intention to change our lives.

We have not said we are changing the lives of people; we said we are going to look at human development index and human development capital. First of all we spent money on educational system. They never believed in the educational system we introduced, but look at the results coming from the WASSCE and the BECE today [*laughter*]. We have more students going to the university today than ever before. This is realistic.

Mr Speaker, we promised to provide Free and Quality Education and you can see that we have now allocated **22%** of our GDP to education. Presently we are moving slowly towards Agriculture; the Maputo Declaration. In that Fiscal Policy Statement, we said going towards 2026, **22%** of our GDP will go towards health care system. We are now saying that by 2025 we want to make sure we go above the Maputo Declaration which is calling for **10%** going towards Agriculture.

Mr Speaker, I was just talking about the Minister being very sincere about the Macro Budgetary Performance in 2020 when they introduced the '*Quick Action Economic Recovery Program*' [QAERP] during covid-19.

Mr Speaker, Honourable Members, I heard my colleague, the lecturer who read from the internet talking about External Shocks. But let me tell you one thing, the Minister of Finance in front of us is very humble and honest. Let us serve our consciences because we are all under oath. The Minister read the Supplementary Budget although they were not fortunate at the time, or they refused to read it after you read it in the Chamber. The Minister talked about the Macro Economy Budgetary Performance during the first half of 2023 and he was very honest with us. Do you know why I have been able to read the minute of today? It is because I was present in the last sitting but they were not here. But for the good of my colleagues on the other side, let me read this provision in

Paragraph 11 just to show you how honest the Minister is. We are not saying we are going to play magic to turn the economy around in 360 degree. We are looking at real fiscal policy; fiscal discipline and how do we drive the economy. That is why we are talking about this alteration in taxes; for both Import and Excise Duties.

Mr Speaker, we have done nothing wrong, and if you can give me your attention for the benefit of those who were not around, I can read this document:

'Supplementary Budget and Statement of Economic and Financial Policies for the year 2023, delivered by Sheku Ahmed Fantamadi Bangura, Minister of Finance in the Chamber of Parliament, Tower Hill on Monday 31st July, 2023 at 10am'. I would read Paragraph 11 for you to see the honesty of the Minister.

Mr Speaker, Honourable Members, under the rubric **Macroeconomic and Budgetary Performance during the first half of 2023**, it is stated that *'the Sierra Leone economy continues to grapple with the spill overs of the Ukraine crisis and other associated global economic uncertainty, culminating into weak domestic economic activities, rising inflation, exchange rate depreciation and higher debt levels. The implication of this development on domestic revenue collection and expenditure management cannot be under estimated'.*

Mr Speaker, Honourable Members, the Minister did not say we are not faced with difficulties, he has been very open in all his statements.

Check the Website, it is there, I think we have to commend the Minister and say the government is very responsible and we have a vision for our people. Because we have vision for our people, in 2018, we levied Zero Taxation on rice and nobody praised us for that.

Mr Speaker, Honourable Members, even though we levied Zero Taxation on Rice importation over the years, the Importers of Rice have been operating covertly with those doing wholesale and retail to increase the price of rice. How honest are we?

So as a very responsible government, and because we have our Agenda to Feed Salone, we have decided to change the dynamics because it only through Taxation that government can service the economy and cushion Donor intervention.

Mr Speaker, we placed Zero Percent on Rice Importation for five years and nobody praised us, instead they continue to increase the price of rice on our people. At the time we were in Opposition, the price of rice was **Le60, 000** and by the time we took up office it had increased to over **Le200.000**. That tells you that price increases based on the prevailing circumstances. So if you are saying you were a better government, we should have seen a reverse in the price of rice during your reign from **Le60, 000** to **Le40, 000** or below but there was an increase. So you are very unreasonable with what you are now saying regarding the price of rice.

What we are saying is that time changes so many things. When you came in governance you promised our people good life but you ended up introducing austerity and left us in 'sufferity' and 'poor-pooity' [*Laughter*]

THE SPEAKER: I know you to be a man of many parts, I never knew you were a wordsmith.

HON. MATHEW S. NYUMA: Mr Speaker, you know why I like the APC regime? I like them because when they are in power they will introduce big jargons for our people to understand. They brought in *Attitudinal and Behavioural Change* and they brought in *Austerity*; they changed the nomenclature.

Mr Speaker, Honourable Members, I am not talking about magnitude of change, I have never calculated based on different circumstances. In fact let me tell you, depending on earning value, you can increase or decrease. You are now talking about the marginal rate, I am not an Economist. If today the price of rice for example is **Le700, 000** and the minimum salary of the average man is **Le5Mln**, it means you can afford to buy a bag of rice at **Le700, 000**. So when you talk about the marginal, it has to do with the minimum wage.

So let us progress with the argument. The argument I am putting forward is that we are all not right; you got it wrong from **Le60, 000** to **Le200, 000**. As for us, we met a broken economy even though we left over **Le 500Bln** in the reserve when we handed over power in 2007- check the records. Mr John O. Benjamin produced a statement that we have foreign reserve of over **\$250Min**. I really do not want to go into all of these things but I want to take you to memory lane that we are a very progressive party and responsible people. So I am proud to say we are very honest, sincere and we know how to address the day to day circumstances in terms of addressing the issue of the economy *[Undertones]*. I do not intend to go back, I am just drawing your memory to understand, and I urge you to reduce the undertone and pay attention to lectures when I am speaking as a Leader.

Mr Speaker, Honourable Members, there are so many factors that come into play. Even if we say the increment is about **50%** or **%100**, depending on how you interpret the exchange rate, my focus is on the sincere methodology we have taken. So what we are saying is that since 2018 to 2023 we have had Zero Taxation on importation of rice and the price of rice continues to increase, we are now going to alter that arrangement by imposing import duty and ring- fence the money we generate to boost the **Feed Salone** initiative for the benefit of all. It is time for us to start looking at ways of feeding ourselves, and therefore, we must bring out some good economic policies that will enable us address the issue of the production of our staple food. We are a very small country of slightly above seven million people, so we are going to levy import duty on rice and ring-fenced the proceeds to boost the **Feed Salone** project.

Mr Speaker, Honourable Members, as for the cement, we are trying to empower the local content policy for the local production of cement.

Mr Speaker, it will interest you to note that because of the willingness and sincerity of our staff at the Ministry of Finance, we talked to a local supplier to be producing cement and we gave him all the supports and facilities needed. Despite all of that, we saw the price of cement increasing drastically from **Le75, 000** to **Le100, 000** and then to **Le150, 000** per bag as we speak.

Mr Speaker, I blame you because you ignored the Common External Tariff [CET], and because you wanted to be kind to the Local Content Policy, you decided to remove every barrier but at the end the price of Cement did not reduce. So I think moving back to impose **20%** duty on cement is nothing wrong because we had given **0%** duty, including every other support but the prices continue to increase.

Mr Speaker, Honourable Members, we have passed Agreements here and brought companies around to embark on the production of finished products but all we are seeing around is the increment in the prices of goods. Take for example the Iron Rod you were talking about; is the same thing.

So, some of the shifts that we are making to alter taxes are justifiable shifts because we have realised that despite our intervention to remove the duties nothing seems to have changed for the better. When we were at Committee Room One they explained this to us and I believe this is good for us.

Mr Speaker, I want to commend you also for your input under the Excise Duty for health purpose. I am really happy for your explanation and the percentage you imposed on alcohol and they were here clapping. Those who don't take alcohol were rejoicing and we said let it be, and the percentage levy was brought in on alcohol.

But Mr Speaker you know what is happening now? Even those beverages; sugar drinks etc. are also going to be taxed. So whether you take alcohol or soft drinks, we are all going to pay taxes.

Mr Speaker, the reason I am happy about the imposition of tax on sugary drinks is not only about raising revenue, but because of health reasons. The other day I checked on the Minister of Health and we were doing some random general statistics on health matters and it came out that diabetes is on the increase.

Mr Speaker, Honourable Members, as we speak, most people do not know their diabetes status and it is a very serious matter. We have different types of sugary drinks that have high level of sugar content that may not be good for our health.

Mr Speaker, even when we talk about our quality education, we have people who refuse to accept it, but we are seeing the type of accolade we are getting in terms of education. Now we are trying to raise more revenue, ring-fenced that revenue and make sure we put more money towards some of the projects that we have approved. Apart from the **Feed Salone** projects, we still have to improve on our educational structures. There is no way we can change the system if we don't believe in education. So all of these revenue you are putting together is for the implementation of these projects. It is not going to be like how it used to be during the administration of our brothers [2012 to 2018] who depended on what I call '*crookunomix*', **S.O2**, den lie lie Economics.

Mr Speaker, Honourable Members, what we are doing is geared towards pushing forward for certain things to change.

Mr Speaker, I want to call on my colleague Honourable Bah from Wellington to be fair with us. Under the administration of erstwhile President Ernest Bai Koroma, we went principally to give **100%** advantage to Brewery to enable them to do enough production for us. What eventually happened was that Brewery was not able to meet the market demand and we started experiencing shortage of Beer, Stout and Heineken etc. People had to struggle to even get a pint of Beer or Stout despite the privileges and Tax Wavers given to Brewery. Supply became short and

Demand grew higher and higher. Some people were getting personal benefit and so they insisted on having Brewery alone producing for a market they could not sufficiently cater for. We had to press them to the corner to get a review, and after some pressure they were able to get some imported drinks for the market. Brewery is still functioning but guess what happened; Brewery collapsed even when they had a concession under the said administration.

Mr Speaker, Honourable Members, when our administration came, we said we are going to impose some tax on Brewery. They are negotiating today because they have seen the market very competitive. Now that they have got the correct equipment to do the production, they have come in. But because the Minister and his team are very rational, they have decided to do the reverse by changing the tax system.

Mr Speaker, Honourable Members, I have been to Brewery several times and I know they have good machines now for production. Mr Minister and Honourable Colleagues, you have to check on Brewery for them to tell us how much they can produce within a week to match up with the demand, especially now that they have been given concession. They should be able to tell you because we have given them privileges before but we did not see the expected result. This time again, you have rationalised with them because you want to maintain the industry in Sierra Leone and ensure that there is job creation. You therefore need to check if they are going to employ more people and also match up their production with the market demand- that is all we are asking for. We cannot go against our infant industries because of the advantages of proximity. The best Beer to consume is the one produced bear the customer; the ones coming from overseas cannot be compared to the ones that are produced closer to you.

Mr Speaker, Honourable Members, my colleagues on the other side said we are not taking the Audit Reports seriously. I sometimes don't like to argue about Audit Reports because these are just the opinion of the Auditor General. But the beauty of our administration is that we stated clearly in the Finance Act of 2022 that those who refused to comply with the recommendations from the PAC and the Auditor General should not get their salaries. That is now a law; we are not going to fight with the Audit Report, we are not going to support anybody to involve in corruption and Audit Report cannot be held up by politicians. They did a mistake by fighting with the Auditors and holding the Audit Report as if it is a political tool. I have said it in this House that Audit Report is not a political tool, and that when someone misappropriates public funds that individual must be prosecuted. If an Internal Auditor is deprived of doing an Internal Audit, the budget of that institution must be withheld.

Also taking into consideration is the fact that we in this administration are not fighting with the Auditors Report. Whatever budget that is allocated to MDAs, we always crave on their indulgence during appropriation to do due diligence to the budget given to them. Therefore if the Audit Report suggests that an institution does not do well, Anti-Corruption Commission should go after them; it is not a witch hunt, neither a political tool.

In 2022, the Financial Secretary then gave us statement that every MDA should respond to the Audit Report. You can check the Website for that statement. So why do you want to hold us to ransom? For us, the punishments are levied by this House that if you do not respect Audit Report certain steps must be taken. In fact that is the reason I don't even react to such issues; I don't buy the political platform by talking about the Audit Report, but I buy on the platform that we should respect institutions and put them in their right places; we should not skew them. In 2018, they brought in the Audit Report and they refused to lay that document in this House. Bravo to you Mr Deputy Speaker for laying that Report here for us to scrutinize. We will continue to do that and we will continue to do the right thing for this country.

Mr Speaker, Honourable Members, I want to talk a bit about Bio-Degradable and Non-Bio Degradable materials. If you have machinery that produces Bio-Degradable materials there is going to be lesser charges and waivers are given. That is a very good initiative because we are fighting climate change and environmental sanitation. So Mr Minister, you have played your role; at times it is not just by imposing higher charges, but there are benefits that some companies need to enjoy.

Talking about Non-Bio Degradable Materials on the other hand, if a company comes with a machinery that produces materials that are non-degradable, that company can be given higher charges.

So, Mr Minister thank you very much. At least we have been able to understand what you have proposed to us; that you are altering taxes based on the present circumstance. Also, you have been very honest to tell us in your Supplementary Budget that you are faced with tremendous challenges.

So I am calling on my colleagues on the other side to show understanding to some of these taxations. We are not inhuman, these taxes are not meant for a particular set of people; if **5%** tax is added for rice importation or any other commodity, its effect is going to be the same for everybody. We should therefore not play politics with that. We have intended to impose the **5%** and judiciously utilise it on one of our flagship programs, **Feed Salone**. So support us on that, we are paying fees for your children without asking

which political parties they belong or which District they are coming from. We are paying fees for over two million children directly from our coffers; Billion upon Billion of Leones. That project is not an easy project.

Mr Minister, every month you are moving helter-skelter mobilising resources to ensure that you meet our obligations. You all know very well that this administration is very responsible. The social contract between us and the people is our Manifesto which talks about Human Capital Development, of which education is key.

For this second phase of our administration, we said **Feed Salone** is our flagship project. You have to trust the process because when we talked about Free Education you see the result. We have passed the University Act in this very House and today you have Universities in every region of the country.

So Honourable Members, I urge you not to use politics; use the face of humanity to see how best we can address the issues of feeding the people of this country; let us produce more rice [*Undertone*] Tormabom is a structure. Anyway, I will not react to obstruction. What I can tell you is that we are on record for doing the right thing. It was in this very House that we were able to compromised, even with the lapses of the Ernest Bai Koroma college of University, we managed to bring it to standard. We even had problem with the Limkonwing University; a private University.

Honourable Members, recon with us for doing the right thing; we are not saying support us but when we do the right thing you must say it.

So I believe we will ring-fence the **5%** and spend it to feed Salone, and when get it right we will get the value of rice at a zero rate or at market price or the minimum price that you can get. With that, I believe you can appreciate us just as you are appreciating the way our girls are excelling in schools. Now our children are passing the WASSEC and BECE at higher rate.

Thank you very much Mr Speaker, and thank you all for your kind attention and may the Lord bless us all.

THE SPEAKER: I thank the Leader of Government Business for his very erudite and comprehensive contribution to the debate.

Mr Minister, over to you but I will give you time to put your thought together by taking five minutes.

[The House resumed at 2:00pm but the Initial Audio Recording was faulty]

HON. AARON A. KOROMA: Increase percent to be **50%** or the Minister can propose any increase other than **50%**.

THE CHAIRMAN: What page are you relating to?

HON. AARON A. KOROMA: Page 25.

HON. DICKSON M. ROGERS: Mr Chairman, I want to thank the Honourable from the other side even though he has contradicted himself by saying no business wants to run at a loss. Mind you Mr Speaker, the more we tax those businesses, the more they factor those charges in whatever services they deliver. Just like the Honourable said, and I agree with him that government needs money. We therefore need to put some serious monitoring mechanisms in place for those businesses. So I think the percentage that the Minister has given is okay. Taking a cue from him, no business will want to run at a loss, and whatever charges or taxes we levy on the businesses they are going to be factored in the services that they render to us, and we will be disadvantaged at the end.

So Mr Chairman, Honourable Members, I plead that we accept the percentage that the Minister has presented to us, thank you very much.

HON: MATHEW S. NYUMA. Mr Chairman, we had the same provision the last time and we decided to remove it because of this same argument. I remember very well that we initially had **10%** and now it is **15%**. I just want to ask whether proper consultations were done in line with these provisions.

THE MINISTER OF FINANCE- *[Sheku Ahmed Fantamadi Bangura]:* Yes Honourable Leader of Government Business, consultations were done with NATCA and NATCA did consultations with the respective institutions *[undertones]* yes, I spoke to them when

they came to the Ministry of Finance. The rationale for this is basically for them to be able to have more users; more customers using their services and by so doing, they expand their base. And then for those periods, you will get them hooked on and then we continue to use the services on regular days. However, we tried to restrain the extent for which we give them largesse. It was **10%** allowance for free calls which they will do on weekends or the likes. We too do not want to ensure that they abuse the privileges given to them because the base is the base for which we tax them as well and pay, and this was not there. So I think, if we had removed it and we had given them **15%**, is reasonable. They were asking for more but we told them that we want to keep it at **15%**.

THE CHAIRMAN: So we are keeping it at **15%**?

THE MINISTER OF FINANCE: Yes, we are increasing from **10%** to **15%**.

THE CHAIRMAN: Thank you. Page 26?, Page 27?

HON. IBRAHIM T. CONTEH: Mr Chairman, we are still on Page 25; the **1%** education levy.

THE CHAIRMAN: Yes.

HON. IBRAHIM T. CONTEH: Mr Chairman, on the education levy, I want to humbly suggest to the Minister that we split the levy to 0.5, 0.5. That is; 0.5 on Education and 0.5 to Agriculture. What we are trying to cover now is what we failed to do when the Free Quality Education was introduced. That is to say, seek funding from other sources to support the Free Quality Education. I am now saying that since the Free Quality Education has commenced, and government has financed it on to this point, and government is about entering into the **Feed Salone** project, and the budget for the **Feed Salone** is so huge, why can't we just split these revenues into **0.5%** for Education and **0.5%** for Agriculture?

THE MINISTER OF FINANCE: Mr Chairman, we have debated extensively on Agriculture. We are restoring Customs Duty on rice. That one is purposefully set aside into the Agricultural Fund for support to the Agricultural Sector for the **Feed Salone** program. So it is an expressed additional resources that is clearly ring-fenced. This is

purely for the education sector because we want to ensure that the resources for the education sector are predictable. That is basically what it is, and then we know that this **1%** is targeting all contracts that will be issued.

THE CHAIRMAN: I am sure the Honourable Member is happy with that? Page 26?

HON. IBRAHIM TAWA CONTEH: Yes, Mr Chairman

HON. SAA EMERSON LAMINA: Mr Chairman, Page 26.

THE CHAIRMAN: Yes.

HON. SAA E. LAMINA: Let us look at clause 19[B]. It is important that we have harmony, especially with the Agreement that we passed this morning which specifically pinpointed **10%**. If we have **5%** there, we will be giving holiday to the conglomerates; multi miners and they will prefer to use the Finance Act rather than going to the Agreement. I recommend that we maintain **10%** to have synergy with the Agreement, it is very important. If we maintain **5%**, I am afraid, there will be a huge incongruity with this particular Act.

THE MINISTER OF FINANCE: I think this is referring to a penalty for not adhering to the filing that we are asking.

HON. SAA E. LAMINA: It is the same penalty that we did this morning. If they are not adhering they should pay **10%**. Now I see **5%** here which I believe will be in congruity with the Law. A multinational will prefer to use the Finance Act that talks about **5%** rather than going to an already signed Agreement that talks about **10%**. So I recommend that we maintain the **10%** penalty for both the Agreement and the Act.

THE MINISTER OF FINANCE: Mr Chairman, we can go with the proposal. This is actually a deterrent for not filing. It is a penalty so I do not see any objection.

THE CHAIRMAN: Thank you. Page 27?

HON. DICKSON M. ROGERS: Mr Chairman, please before we go Page 27.

THE CHAIRMAN: Yes.

HON. DICKSON M. ROGERS: When the Minister responded to the Honourable from Lumley, Honourable Ibrahim Tawa Conteh, I became so worried.

MR CHAIRMAN: On what?

HON. DICKSON M. ROGERS: On the issue of reinstating the tax on rice.

THE CHAIRMAN: We have passed that stage ages ago.

HON. DICKSON M. ROGERS: But he raised the point, and the action is very scary.

HON. IBRAHIM T. CONTEH: Let us not go there, we have passed that stage. The point is, like it was done in the Finance Act of 2016, they are about introducing a levy from contract awards on goods, works and services to support the education sector. My advocacy was to split the levy into two halves; **0.5%** for Education and **0.5%** for Agriculture. But based on the justification given by the Minister, I am satisfied with it.

THE CHAIRMAN: Page 27?

HON. MUSTAPHA M. SELLU: Mr Chairman, before that.

THE CHAIRMAN: What do you want?

HON. MUSTAPHA M. SELLU: Mr Chairman, sorry Sir, before we go to Page 27, I want to look at Page 26 for clarification and I just want the Minister to throw light on this: There is already a penalty for late submission, what about the penalty for somebody who under submits? Like he was saying, we just agreed that NRA has the authority to go into the account of a company or an individual to get correct information about taxing. So in an event the industry, company or an individual did not submit the actual tax, what happens?

THE CHAIRMAN: Is there not another law penalizing that?

THE MINISTER OF FINANCE: Mr Chairman, that one is already covered in the Law.

THE CHAIRMAN: Exactly.

HON. ABDUL MARRAY S. CONTEH: Mr Chairman, Page 27, Roman figure one [i], to just delete the phrase '*excluding Gold*', to now become '*3% for precious stones*'. Then the rest continues.

THE CHAIRMAN: Why? Have you looked at three [3]?

HON. ABDUL MARRAY S. CONTEH: Yes.

THE CHAIRMAN: 1% for Gold?

HON. ABDUL MARRAY S. CONTEH: No, the 3% is there; 3% for precious stones.

THE CHAIRMAN: Excluding Gold because the Gold rate is different. Look at three [3].

HON. ABDUL MARRAY S. CONTEH: Okay. Then what about the B aspect that deals with the '*including Gold*'; the 6.5%, that one should stay? If we agree on that, well that is fine. Now, still on Page 27.

THE MINISTER OF FINANCE: Mr Chairman, let me clarify.

HON. ABDUL MARRAY S. CONTEH: Thank you.

THE MINISTER OF FINANCE: Mr Chairman, Honourable Members, we are dealing with two categories of miners; we have Artisanal/ Small Scale Mining and Large Scale Mining.

THE CHAIRMAN: Exactly.

THE MINISTER OF FINANCE: That is basically the difference here.

THE CHAIRMAN: Page 28?

HON. IBRAHIM TAWA CONTEH: Mr Chairman, Page 27, please. I think the problem is on Page 27 B [i]. If you go to the Extractive Industry Act, you would realize that it was 6.5% for *precious stones* other than *special stones*. And now on this B[i], it is saying 6.5% for *precious stones* including *Gold*, which should have been covered under B [iii]; 5% for *precious stones* including *Gold* because *Gold* is a precious metal, it is not a stone. So it cannot be included in B[i]; it has to be excluded in B [i] and included in B [iii].

THE MINISTER OF FINANCE: Mr Chairman that is acceptable. So the correction is to exclude **Gold** in **A[i]** and then in **B[i]**, including **Gold** should be deleted.

THE MINISTER OF FINANCE: And then in the same Page *[interruption]*

HON. IBRAHIM TAWA CONTEH: Sorry Mr Minister, before we drop that, maybe for further clarification, the '**including Gold**' that we are deleting from **B[i]** can now be included in **B[iii]**.

THE CHAIRMAN: So it becomes '**5% for precious metal including Gold?**

HON. IBRAHIM TAWA CONTEH: Yes, because Gold is a precious metal.

HON. ABDUL MARRAY CONTEH: Thank you very much. We are still in Page 27, Mr Chairman.

THE CHAIRMAN: Yes.

HON. ABDUL MARRAY CONTEH: With your permission, let me just read the paragraph there; '*provided the exporter of the minerals in sup paragraph 3[A] shall **make**, instead of **obtain**, prior commitment to NMA*'.

So the correct rendition should read; '*...shall make prior commitment to the NMA to repatriate through the commercial Banking system*'. So we delete the word **obtain** and replace it with **make**. And then also the word **from** after the word '*commitment*' to be replaced with **to**

THE CHAIRMAN: Mr Minister, what do you say to that?

THE MINISTER OF FINANCE: Agreeable from a monitoring point of view.

THE CHAIRMAN: So fine, give us the rendition again.

HON. ABDUL MARRAY CONTEH: '*Shall make prior commitment to the National Minerals Agency*', instead of *Bank of Sierra Leone*.

THE CHAIRMAN: NMA?

HON. ABDUL MARRAY CONTEH: Yes, Mr Chairman. And the rest remains as it is; *to repatriate through the Commercial Banking System...*

THE CHAIRMAN: Very well then.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, the NMA does not have the means to track funds in Commercial Banks. If we want to include the NMA, I would also say we keep the Bank of Sierra Leone's approval so as to get both regulatory monitoring and to get financial supervisory.

THE CHAIRMAN: So it becomes joint? So you include the Bank of Sierra Leone there?

THE MINISTER OF FINANCE: Yes, please.

THE CHAIRMAN: Very well. Can I move now to Page 28? Page 29?, Page 30?, Page 31?, Page 32?

THE CHAIRMAN: Yes.

HON. MUSTAPHA SELLU: Mr Chairman Page 31, the bottom regarding repatriation. As far as I am concerned, this is the best part of this Bill. We have struggled a lot as a nation for foreign exchange, and Guinea was way ahead of us. From recent research, I see Guinea is asking for **50%**. Even though this is the first time, I believe we should push a little bit for **35%** instead of **30%** being the minimum. Among ourselves, we were discussing 40%.

THE CHAIRMAN: What Paragraph? You mean the minimum of **30%**?

HON. ALPHA A. BAH: Yes, Minimum of **30%**. So I request that we make it **35%** to **40%**. This is the best part of the Bill.

THE CHAIRMAN: Mr Minister, what do you say?

HON. IBRAHIM TAWA CONTEH: Mr Chairman, let me say this before the Minister comes in to respond. While I appreciate the concern of my colleague, and I want to support him **100%**, the difference between Sierra Leone and Guinea is that for most of the mining companies in Guinea, the Guinean government owns **49%** shares in all of those companies. So they can manage and increase regulatory increase of repatriation easily. But for us that are only starting in 2021, and even with the addition now, it is just quarrying products that they are adding to the existing listing in 2021.

I would therefore encourage the House to get a feel of the **30%**, and we have a report from the Ministry as to how the **30%** repatriation has improved the Balance of Trade and our Foreign Currency Reserve, then I can holistically and whole heartedly join to increase to **35%** and **40%**.

THE CHAIRMAN: That is a Banker speaking.

HON. DICKSON M. ROGERS: Mr Chairman, this Act was passed in 2021. I wonder if the Minister will be able to tell us how much they were able to repatriate based on all the products that were exported from this country since 2021. Mr Chairman, the point that I want to make is that we have to be very involved in monitoring those Acts we passed in this Parliament.

Mr Chairman, I can tell you for free that not up to **2%** of those products companies repatriated their funds to this country. Now my question is, what is the monitoring mechanism put in place to make sure that those monies are repatriated? Mind you, this Act was passed in 2021, and I bet my bottom Dollar that nobody will tell us how much was repatriated back by those exporting companies.

So Mr Chairman, let us now make sure we improve on it by putting in place thorough monitoring mechanism for those monies to be repatriated to the country. It is a question of making sure that we repatriate those monies back.

THE CHAIRMAN: If you look at Page 27, we have involved both NMA and the Bank of Sierra Leone.

HON. DICKSON M. ROGERS I agree, Mr Chairman, but even on that, we need to put proper monitoring mechanism in place to make sure that those monies are repatriated—that is the point that I am making.

Mr Chairman, I can tell you with all certainty since this Law was passed in 1991, not up to **2%** of those companies that exported our products from this country brought back the **30%** repatriation fee.

THE CHAIRMAN: Okay, over to you, Mr Minister.

THE MINISTER OF FINANCE: Mr Chairman, Honourable Members, we are signatories to the Extractive Industry Transparency International Standards; the Kimberley process. By that, we do collect information on export of mineral products out of this country.

THE CHAIRMAN: The legal products that are declared.

THE MINISTER OF FINANCE: Yes, to be taken out of the country, at least for the minimum of bulk minerals and others. So on those, we do have information on what leaves the country.

The Laws and the Agreements that were signed, especially Mining Agreements do not require Mining Companies to repatriate. So we are using this Finance Act and other Acts [*Undertone*] let me land. So we are trying to ensure that we really have a system that bites. That is the whole essence of this.

Secondly, on Agricultural products, I must say that sector is to a very large extent complying in repatriating **30%** of all products that are exported out of the country through the Banking system. The Bank of Sierra Leone is tracking this in consonance with the Produce Monitoring Board of Sierra Leone. I can attest to that; there are reports to the effect.

But I do take cognizance of your advice for us to set up proper systems on monitoring this particular provision here, and we can report on them once this Bill is passed into Law.

THE CHAIRMAN: Thank you. Page 32?

HON. JOSEPH WILLIAMS-LAMIN: Mr Chairman, Page 32, please.

THE CHAIRMAN: Yes.

HON. JOSEPH WILLIAMS-LAMIN: Mr Chairman, still on this issue of repatriation. Mr Chairman, we have not given any fine or levy as a form of deterrent in case the exporter refuses to declare or repatriate money within forty five days to the country. Do we have any fine of that nature? Mind you, the essence of making laws is to deter certain offences.

THE MINISTER OF FINANCE: Mr Chairman, we have made proposals in the same for failure to adhere to these provisions. There are two fines in fact for failure to adhere.

THE CHAIRMAN: Where are they?

THE MINISTER OF FINANCE: On Page 32, Mr Chairman. Repatriations are specified under 3[b]; *'where the exporter referred to under subsection one fails to...'* [Interruption]

THE CHAIRMAN: It is okay, thank you. It is indicated there.

HON. ABDUL MARRAY CONTEH: Mr Chairman, still on Page 32, the first Paragraph. Because we already amended the proviso on Page 27, so we have to, instead of ***shall obtain***, it should now be, ***shall make prior commitment to***.

Then in this case, because we have NMA and Bank of Sierra Leone there, so Mr Minister, I think this one should be the supervisory Ministry. The question is, in the first one we had the NMA and Bank of Sierra Leone jointly supervising. So, in this case, is it the NMA or now the supervisory Ministry?

THE MINISTER OF FINANCE: It should be NMA.

THE CHAIRMAN: NMA.

HON. ABDUL MARRAY S. CONTEH: Thank you, NMA, fine. Then...

THE CHAIRMAN: He has a point because there, we have Fisheries, Marine as well as Forest products.

THE MINISTER OF FINANCE: The supervisory Ministry is in place because of the other products that are involved.

THE CHAIRMAN: So we say prior commitment to the relevant Ministry and the Bank of Sierra Leone.

HON. ABDUL MARRAY S. CONTEH: Again, at the bottom of Page 32, clause 24, the side note where we have *Cellular Services* [interruption].

HON. DICKSON M. ROGERS: Sorry Mr Chairman. Mr Chairman, NMA is not a Ministry.

THE CHAIRMAN: We did not put NMA in this case.

HON. DICKSON M. ROGERS: Alright, thank you.

THE MINISTER OF FINANCE: Mr Chairman, just a correction on the prior suggestion.

THE CHAIRMAN: Yes.

THE MINISTER OF FINANCE: It should be the relevant MDA.

HON. ABDUL MARRAY S. CONTEH: Mr Chairman, still on Page 32, clause 24, the side note, where we have '*setting the services 13*', to be replaced with '*regulatory fees*'. And then the new rendition on that 13 should be, '*there shall be imposed on Telecommunication Operators the following Regulatory Fees*'. The **Regulatory Fees** should come before **charges**.

THE CHAIRMAN: Regulatory Fees and?

HON. ADBUL S. MARRAY-CONTEH: *Regulatory Fees*, and we put the *charges* now in bracket [] then it continues as it is on Cellular Services.

THE CHAIRMAN: So you want *charges* in bracket []?

HON. ABDUL MARRAY S. CONTEH: Yes. Then we can proceed to Page 33 as well because I have some other changes to make there.

THE CHAIRMAN: Okay.

HON. ABDUL MARRAY S. CONTEH: Page 33 [e]; '*not exceeding 5% from Mobile data sales...*', the '*recharge and bundle*' should remain as it is. So we say, '*Mobile sales on the total sales value*'. So the **total** comes before the **sales**.

THE CHAIRMAN: How would it read now?

HON. ABDUL MARRAY S. CONTEH: It should now read; '*not exceeding 5% from the Mobile data on the total sales value*'.

THE CHAIRMAN: Do you delete **Recharge** and **Bundle**? **HON. ABDUL MARRAY S. CONTEH:** They still remain in bracket [].

THE CHAIRMAN: You should have read that as well.

HON. ABDUL MARRAY S. CONTEH: Sorry about that. Then right under that we have a new heading. We have a new heading right on top of 25; '**Tax and Duty Exemption**'

Act 2023'. You can see from the Side Note on the right, it starts with '*an amendment of Section 22, Act no. 25 of 2023*'.

Then Clause 26 should be **Section 35** instead of **Section 34**. Then [d] should be **Section 49** instead of **Section 48 of the Finance Act 2023** instead of **2021**. That is it for Page 33, Mr Chairman.

THE CHAIRMAN: The number of days for free demurrage?

HON. IBRAHIM TAWA CONTEH: These are just proposals that they have submitted.

THE CHAIRMAN: Well I presume silence.....

HON. IBRAHIM TAWA CONTEH: Well, we were waiting for him to finish his proposal

THE CHAIRMAN: He is finished.

HON. IBRAHIM TAWA CONTEH: And to justify whether the proposals given are adequate.

THE CHAIRMAN: I suppose the Minister was quiet, I presume...

HON. IBRAHIM TAWA CONTEH: And the Minister is not covered under Section 105 of the Constitution. The Minister is not making Law, he is merely bringing proposals to us.

THE CHAIRMAN: I know, but at least before I put it to the House...

HON. IBRAHIM TAWA CONTEH: The Minister is just here to pilot the process.

Mr Chairman, I have a very important issue to be clarified by the Minister on Page 32, Section 24; **Cellular Services**.

Mr Minister, what I want to understand is, if you talk about regulatory charges, are you imposing charges for the regulatory body? Because as I understand, these Telephone Companies are regulated by NATCOM, and NATCOM being a regulatory body, they do have the power to impose charges on the Companies they regulate.

Mr Chairman, on Page 33, I think we should increase **2%** from...

HON. ABDUL MARRAY CONTEH: Sorry, Honourable Member. Mr Minister, what I want to understand is that whether the regulatory charges you are talking about are going to be imposed on behalf of the regulatory body which is NATCOM, or these are actually separate taxes you are imposing on these Companies? The distinction is very important.

THE MINISTER OF FINANCE: Thank you, Honourable Member, I think the clarification should be in place. These are proposals by the Regulatory Agency to be implemented through the Finance Act to make adjustments or amendments to errors that were made in prior charges that were proposed by them. So we are using this to do those corrections. That is what we are doing through NATCOM.

THE CHAIRMAN: In other words, the Regulatory Body has powers to make regulations, but they are now making those regulations through the Finance Act.

HON. ABDUL MASRRAY CONTEH: Yes, well, that actually depends on the enabling statute for NATCOM, because if you go through their statute, there are provisions for them to impose charges, and if you look at their enabling statute they are actually an independent body although they are part of the Executive branch of Government. We in Parliament have thought it fit to hive off that aspect of Executive function and give it to an independent body.

THE CHAIRMAN: This is like assigning their powers now to the Minister of Finance to act on their behalf to do the final thing.

HON. ABDUL KARIM KAMARA: Mr Chairman, we have been in this Well for a while. Most times when the Ministry of Finance do these rules and regulations for those Ministries, Departments and Agencies [MDAs], they do not do them in consultation with those MDAs. So, the Honourable Member is asking for clarification as to whether what the Minister is doing is in tandem with NATCOM or NATCA now?

THE CHAIRMAN: But he has said so; that everything that he is doing here is done after consultation with the Agencies.

HON. ALPHA AMADU BAH: Mr Chairman, if I understand well what the Honourable from Kono was saying and seeking to be clarified, he is particularly concerned about the

inclusion or the insertion of the word '**Regulatory Charges**', correct? That is one. And so, if these charges are to be bonded by the MNOs he wants to know whether it is appropriate to say '**Regulatory Charges**', I think that is the question.

THE CHAIRMAN: It is quite appropriate because this Act will bind them in any event. Whether he used that term or not, they are subject to this Act. Shall we move forward, please?

HON. IBRAHIM TAWA CONTEH: Mr Chairman, before we move, I have a problem with the fact that we are still charging **2%** on something that we cannot determine. Mr Chairman, as we speak today, neither NATCA nor the Ministry of Finance, nor NRA can determine in absolute terms the volume of Mobile Money Transactions, and we are charging **2%**, depending on what they declare to us as their total transaction volume. For us, we are being cheated by Mobile companies. You know, sometimes we want to protect investments but investment have to be fair. We are being cheated by them because they are doing transactions depending on what they declare to us. The Central Bank is able to determine the volume of transactions done by Commercial Banks because they have direct means of supervising them. You know, in 2022 we passed the NATCA Act and we gave a lot of financial support to NATCA in order to enable them monitor transactions like this.

So Mr Chairman, if we cannot monitor the volume that they do, I would want to suggest that we have an inclusion that would compel the MNOs to invest a minimum of **20%** of the dividend they pay through Bonds and other Treasury Bills in this country because it is not a novelty; it is done in other countries. I can give you an example of Ivory Coast where dividends are paid by Mobile Companies because of the latitude they have. There is a tag; a threshold of **20%** that they would have to invest on Bonds in-country to cover up for what they cannot determine.

THE CHAIRMAN: Mr Minister, there is something more fundamental to the point that the Honourable Member is making. Has NATCOM or NATCA, as it is called now got the sophistication to do the monitoring?

HON. IBRAHIM TAWA CONTEH: They don't, and that was the very reason I convinced this House in the 5th Parliament to support NATCA in having **88%** of their revenue so as to enhance their capacity. And if they cannot do now, and we don't know, it is like what we are doing now with the GST. Initially, GST and most of the taxes in Sierra Leone were paid based on self-declaration; you assess yourself and you declare. It is only now that they are rolling out things like Electronic Registers and other means of monitoring these taxes, and it is the same with Mobile Money.

THE CHAIRMAN: The Telecoms are not the only ones; in fact, you can also by analogy extend that principle to our Mining Companies. The fact is, we do not have an effective technology to monitor some of these activities, so we rely on what they declare to us [*Undertones*]. Alright, alright, think it through quietly, I stand down the House for five minutes.

[House Stood Down For 5 Minutes At 8:07 P.M.

House Resumed At 8:11 Pm]

THE CHAIRMAN: Honourable Members, we were on Page 33. Mr Minister, do you want to report for me what you have been doing in secret?

THE MINISTER OF FINASNCE: There is nothing to report, Mr Chairman.

THE CHAIRMAN: Are we done with Paragraph 26? Don't take us back to 24. We have gone pass that; we were on 26. Now, Paragraph, Mr Minister, I have a concern.

HON. IBRAHIM TAWA CONTEH: Before 27, it was Paragraph [d] of 24.

THE CHAIRMAN: And the amendment there is section 49 and the Act is 2013. Is there anything else? Fine. I just want to ask a question before we move on. Paragraph 27, there is a total of seven official calendar days for Importers, excluding weekends and holidays for free demurrage, and you have ten days in the case of Exporters. Why the difference, why not harmonise it? Why not raise it to ten? I was even thinking of fourteen days, excluding weekends for Importers.

HON. MATHEW S. NYUMA: Mr Minister, I have concern over this issue of demurrage because most of what we are doing is manual and not automated. Sometimes for you to just get the document from the Shipping Agency, you might have used two or three days. People are suffering from that seriously. If you can automate the whole system, you can even use four days to do the entire process because if I have a bill of bidding, is just matter for me to just fill in. So we are pleading with you to make it fourteen days for the Importers.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, I think the understanding is that when once the Shipper receives the produce or the package at the Port of loading, it is the responsibility of the Shipper to dispatch that document.

HON. MATHEW S. NYUMA: That is a theory.

HON. IBRAHIM TAWA CONTEH: It is not a theory, it is what will lead to the demurrage because the Importer in the beneficiary country receives the document from the Shipper through DHL even before the equipment lands. So if there is intent to clear that goods, the process would have started long before the ship bath, and at the time of discharge it should be able within seven days to clear that goods if he wants to clear it and meet the charges related to it.

THE CHAIRMAN: So the question is, what is so magical about seven, why not fourteen days?

HON. IBRAHIM TAWA CONTEH: Because if you give it fourteen days, you would be giving additional seven days to the Importer to delay the collection of taxes that were already projected at the point of receiving the Bills of lading that the Shipper would have dispatched and the Revenue Authorities would have taken consideration of. So but if you give seven days, then the Importer knows he has to work within this period otherwise, it would attract excess charges.

THE CHAIRMAN: That is not our main concern because whether it is seven or fourteen, revenue would not be lost; whatever is payable would still reach the government. The

concern is with the Shipper; they are making enormous profit on demurrage, and sometimes they deliberately delay the process.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, this is because the Shipper makes sure that his efficiency is not compromised, and at the point of receiving your stock he would ensure that he puts together your documents and dispatches them to you. You would receive your documents before your consignment arrives at the Port of discharge. So before coming to the Port of discharge you already have your document in your hand, and the process for clearing your goods should have started before the ship bath at the Port of discharge.

THE CHAIRMAN: I have a practical experience; a very practical experience! I think fourteen days is nice.

THE MINISTER OF FINANCE: Mr Chairman, there are constraints at the Port in its current configuration. One of the greatest constraints has to do with Port space and the need for us to always ensure that the Port is decongested. So we are very mindful of the days we have put here because we want to avoid congestion at the Port and free up the Port so at least there can be efficiency in the way the Port is handled. So the days were proposed, bearing in mind these constraints.

HON. MATHEW S. NYUMA: Mr Chairman, I do not want them to feel we are intimidating them using the Parliamentary structures. We are telling them based on the understanding of our people. We have suffered from that typical example. You are explaining it comfortably on paper but when you start the process, that will be the time they will begin to tell you that this person is not around, he has gone for prayers, and by the time you are about to do your process they are gone, and most of the systems are manual. Even if you put penalties it cannot be effective. So make it ten days for us- I do not see anything wrong with that.

THE CHAIRMAN: Absolutely correct! Most of the time their staff are not at their desks.

THE MINISTER OF FINANCE: Agreeable, Mr Chairman, we can harmonise the ten days for Importers and Exporters alike.

HON. IBRAHIM TAWA CONTEH: So if we are harmonising to ten days we are only going to exclude Sundays because...

THE CHAIRMAN: Why?

HON. IBRAHIM TAWA CONTEH: Because the Tax handle operates on Saturday [*Undertones*], don't they work on Saturday? The Tax handles operates on Saturday [*Undertones*] yes.

THE CHAIRMAN: Ten official working days, thank you. Let's make progress, please. Page 34?, Page 35?, Page 36?

HON. DANIEL B. KOROMA: Mr Chairman, Page 35, item 2, under *category*, you have re-finance, under *provisional*, you have **\$50,000**, under *Confirmation authorization*, the figure there is not certain.

THE CHAIRMAN: Is it not a **\$100,000**

HON. DANIEL B. KOROMA: Is short of one zero and that makes a lot of difference.

THE CHAIRMAN: Mr Minister, Am I correct to say that there is a zero missing?

THE MINISTER OF FINANCE: You are correct, Sir.

THE CHAIRMAN: Page 36?, Page 37?

HON. IBRAHIM TAWA CONTEH: Page 37, under *site inspection*, there is a typographical error under the category [Wester] so we need an [n] to the spelling *Western Area*.

Also, under *Gas Station*, why can't we make it consistent [**\$5000**] for both regional and Western Area? I do not see an added advantage for companies or entities in the Western Area over those in the Regions.

THE MINISTER OF FINANCE: It is an incentive to relocate outside of Freetown to decongest.

HON. DANIEL B. KOROMA: But as we speak we have enough in the Western Area, so why penalize the ones that are already in operation as against those in the Regions?

These is not much business in the Region, so you are actually incentivising them to move out? And most of us live in Western Area, by the way.

THE MINISTER OF FINANCE: No, but you have enough stations already here, that's the point.

HON. AARON A KOROMA: Mr Chairman, Page 37, Table 3, item 2; the *Concession Rent* [Land Lease Rent per hectare]. I know it was **\$12.5** per hectare, but I am seeing a proposal of **\$50** per hectare.

Mr Chairman, I have an Agricultural Company in my Constituency, but I think having it at **50%** will discourage a lot of investors. Imagine if a company leases over twenty thousand Hectares and used to pay **\$12.5**. Taking it to **50%**, except otherwise but it will discourage a lot of investors because the increment is quite huge because the cost of their production is not just on surface rent.

THE CHAIRMAN: The increase is four times.

HON. AARON A KOROMA: Yes, it is four times, maybe if we start with **\$30** is fair.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, I think I agree with the Leader but also differing with him as well. Initially, when we were submitting for Brewery, the Leader categorically stated other things that Brewery does that different from Importers. Similarly, for businesses like these, there are other Tax waivers that government has granted to them that is reducing or giving them the leeway to operate. So I think the increase is exponential but it can fit in between the other Tax waivers that government has utilize to ensure that they are encouraged to continue doing business in Sierra Leone and to operate in the interest of the communities.

THE CHAIRMAN: Page 38?, Page39?, Page40?, Page41?, Page42?, Page43?, 44?, 45?.

HON. MOHAMED SHERIDAN KAMARA: Mr Chairman, Page 44[3], first table, the tittle; Farm Land.

Mr Chairman, my name is Honourable Mohamed Sheridan Kamara, Kambia District. Mr Chairman, the current price for Farm Land is set at **NLe10**, and it is very clear that earlier

on we already levied a **5%** increase in Tax for importing rice. In the circumstances Mr Chairman, I am kindly asking this House to maintain the current **10%** price for Farm Land instead of **50%** increase, 10leones increase.

THE CHAIRMAN: So what are you proposing?

HON. MOHAMED SHERIDAN KAMARA: Mr Chairman, I am proposing that the current price be maintained at **NLe10** instead of **NLe50**, taking into consideration the fact that **5%** has already been levied for the importation of rice.

THE CHAIRMAN: So instead of **Le10** you want what, **Le20**?

HON. MOHAMED SHERIDAN KAMARA: Instead of **Le50** let it remain at **Le10**.

THE CHAIRMAN: So there should be no increase?

HON. MOHAMED SHERIDAN KAMARA: Yes, taking into consideration the fact that we have already levied **10%** increase on the importation of rice, and the same time to ensure that we succeed in the **Feed Salone** project, it is important that we maintain the tax at **Le10** instead of increasing it to **Le50**.

THE CHAIRMAN: Mr Minister.

THE MINISTER OF FINANCE: A very small increase will be in place...

THE CHAIRMAN: But you should incentivise farmers; provide an incentive.

THE MINISTER OF FINANCE: I agree.

THE CHAIRMAN: The minister is already agreeing [*Undertones*], it should be cultivated farm land, whatever the size because you don't want to dis-incentivise the farmers.

HON. MOHAMED SHERIDAN KAMARA: Exactly, and this will be affecting the poorest of the poor.

THE CHAIRMAN: Whatever the size the incentive is, go and do farming.

THE MINISTER OF FINANCE: Mr Chairman, we can keep it as it is.

THE CHAIRMAN: As it is, **Le50**?

THE MINISTER OF FINANCE: No, at **Le10**

THE CHAIRMAN: Okay

THE MINISTER OF FINANCE: Of course we know the reasons for this.

THE CHAIRMAN: Is it cultivated farm land?

THE MINISTER OF FINANCE: These are fees you pay at the Registrar General after you have acquired land for farming. That is basically what it is, but you are going to register that land and they would charge that fee per hectare or so. So that is what it is, I think we can keep it flat at **Le10** as an incentive.

THE CHAIRMAN: So a farmer who owns his own land still has to pay?

THE MINISTER OF FINANCE: I think it is when you either lease or rent a land.

THE CHAIRMAN: So existing farmers are not caught by this?

THE MINISTER OF FINANCE: Well, if they want to use their land as collateral, the land has to be registered.

THE CHAIRMAN: Which Bank will give you money?

HON. ALPHA A BAH: Mr Chairman, Let me just elucidate this area of the Law. Mr Chairman that is the stamp duty you pay on the conveyance. For example you alienate the land; you sell it. But once it remains in your possession, the only time you will require, maybe you want to raise the mortgage as security. If they are happy, just by having faith in your ownership which will be confirmed by the Paramount Chief who is the custodian of the land, then you don't go through all that rigour.

THE CHAIRMAN: You don't even need to go and register?

THE MINISTER OF FINANCE: It is referring to property or land or parcel of land in the central of Freetown or other areas in the west.

THE CHAIRMAN: Let us make progress, 45?, 46?, 47?, 48?, 49?, 50?.

HON. ARUNA PAPAY SOLOMON LARKOH: Mr Chairman, Page 50

THE CHAIRMAN: Yes.

HON. ARUNA PAPAY SOLOMON LARKOH: My name is Aruna Papay Solomon larkoh from Tonkolili. Mr Chairman, Table two; School Activities, old price **Le500** and new price **Le1, 500**.

Mr Minister, I want us to look at this and maybe maintain the old price because it has a clear connection with school activities, and these activities should be looked at because we focus on Free Education and anything related to free education must be well managed.

HON. IBRAHIM TAWA CONTEH: Honourable Larkoh, when these schools go for these activities they collect monies from the parents. Let me tell you, we are paying **Le 300,000** per child in the school my child attends [Morideen], they collected that money for an outing they intend organizing.

HON. ABDUL KARIM KAMARA: That is not a justification.

HON. IBRAHIM TAWA CONTEH: But we paying for school activities. Government Schools do not have activities except thanksgiving and sport. It is only the Private Schools that have activities like Family Day, Outing, etc. That is why the schools should also pay part of what they collect from us.

HON. ABDUL KARIM KAMARA: Mr Chairman, I want to differ a little bit. Mr Chairman, I don't think that justification can be supported considering the burden on parents. So if we are saying parents are paying money to these schools, then it is directly a burden to the parents and we are here to cushion the burden on the parents. So we need to be considerate in maintaining the old price, hence, it has a relationship with Free Education.

HON. IBRAHIM TAWA CONTEH: Honourable Member, this is a burden we are already carrying now, it is unavoidable. If you ask my Boss over there he would tell you that just last week he paid Carol Fee.

THE CHAIRMAN: Wait a minute! What business has any school got to do with Lumley Beach?

HON. ABDUL KARIM KAMARA: Well, most times these schools have Field Trips.

THE CHAIRMAN: Let them find another place.

HON. ABDUL KARIM KAMARA: These are just joyous moments for pupils, Mr Chairman.

THE CHAIRMAN: If you go to Lumley Beach then you have to pay.

HON. MUSTAPHA M. SELLU: Mr Chairman, Field trips are normally paid for by the parents.

HON. ABDUL KARIM KAMARA: Honourable Members, you are getting it a bit mixed up here.

THE CHAIRMAN: This is with regards to Lumley Beach.

HON. ABDUL KARIM KAMARA: Mr Chairman, one of the things affecting our Tourism sector is the fact that Sierra Leoneans are not used to visiting our internal Tourist sites. For these schools to be taking these kids to some of these sites is also a good drive to boost our tourism.

THE CHAIRMAN: Honourable Members, let's not waste time, look at the heading, if you take your activity to Lumley Beach, you must know that you have to pay. Now, shall we go back to the two pages, please? Page 14?, [*Undertone*] okay yes, Page 3.

HON. BASHIRU SILIKIE: Mr Chairman, Honourable Members, Page 3. Mr Chairman, for some of us who have institutional knowledge of this House, I can recall vividly...

THE CHAIRMAN: Are you sure you have? [*Laughter*].

HON. BASHIRU SILIKIE: Mr Chairman, in the last Finance Act that was enacted by this House, we said alcoholic percentage of **10%** and above for local producers should pay **NLe6.5** and foreign importers should pay **\$1.5** or **NLe33**. Today we have a Finance Act that is trying to harmonize both Local and Foreign Investors.

Mr Chairman, Honourable Members, if you look at the harmonization, you would realize that they have increased the payment from **NLe6.5** to **NLe20** for somebody doing business in Sierra Leone, and have decreased the payment for an Importer from **NLe33** to **NLe20**; meaning we are losing more. If we have to decrease for somebody that was paying us **\$1.5** [**NLe33**] to **NLe20** and increase payment for a person that is doing

business here and is employing a lot of Sierra Leoneans and doing Corporate Social Responsibility, it is extremely unfair.

Mr Chairman, such arrangement is extremely unfair and can lead to a situation where everybody can say why do I need to open a business in Sierra Leone and not just import?

Mr Chairman, I therefore want to recommend that we categorise those that are doing local businesses as well as those importing goods or commodities. Those locals who were paying **NLe6.5** should be increased to **NLe10** and those Importers or businesses whose manufacturers are staying off shore should maintain the **\$1.5**. Mr Chairman, Honourable Members, I so move.

HON. SEGEPOH SOLOMON THOMAS: I so second

THE CHAIRMAN: We have been trying to do things by consensus. Mr Minister, over to you.

THE MINISTER OF FINANCE: Mr Chairman, Honourable Members, I think I have tried to give the rationale for the harmonization and I would make the following proposals:

We are harmonizing to support the differentials in prices and support the local industry. The current Import Duty on Imported Beer, Stout and Porter Drinks is **Le30**, we can increase it to the ECOWAS rate which is **35%**. That is the way to adjust the differences that they are incurring as a result of harmonization.

THE CHAIRMAN: **35%** for what?

THE MINISTER OF FINANCE: Of Import Duty on Beer, Porter and Stout as a way to protect the local industry. Local producers are gaining more from that, including all the other facilities that we give for the inputs that they use to produce locally. But for the Harmonization, we cannot use Excise Duty to create the differentials. This is really what we are trying to correct.

THE CHAIRMAN: So what are you exactly saying?

THE MINISTER OF FINANCE: If we do not do that then we may have to reverse everything to where it was originally, in my view.

HON. BASHIRU SILIKIE: No Mr Minister, we are not reversing. What does the Instant Law say?

THE MINISTER OF FINANCE: We are applying the Instant Law *'Advalorim'*. I am really talking on Excise.

HON. BASHIRU SILIKIE: Mr Minister, what does the Instant Law say about this one we are about to harmonise? When we were passing the last Finance Act, we categorized for both locals and those who import. Let us go back to the Instant Law; before the harmonization, let us look back at the law and see how we can harmonize.

HON. AARON A. KOROMA: And besides, there is a motion.

HON. DICKSON M. ROGERS: Mr Chairman, Honourable Members...

HON. IBRAHIM TAWA CONTEH: Mr Chairman, the Motion is still on Floor.

THE CHAIRMAN: Is that a warning or a threat?

HON. IBRAHIM TAWA CONTEH: It is a gentle reminder.

HON. DICKSON M. ROGERS: Mr Chairman, before the Minister comes in.

THE CHAIRMAN: They are consulting, maybe they will solve your problem.

HON. DICKSON ROGERS: They will not, I hope he will hear me out before he gives the result of his consultation.

THE MINISTER OF FINANCE: Mr Chairman, I have consulted, and the proposal is to consider the rate reduction to **0.12** per Litre for Stout, Porter and Beer containing less than **10%** alcoholic content.

THE CHAIRMAN: I hope you are going to write that and give us?

THE MINISTER OF FINANCE: **0.12**, which is **Le12** per Litre and **12** Cents per Centilitre. And equally, I think we would have a new rendition but that should be on Import Duty [*Undertone*] yes, for this category of goods to be increased to **35%**, and the staff would know exactly where to include that on Import Duty.

THE CHAIRMAN: Can I have that formula by tomorrow?

THE MINISTER OF FINANCE: Yes, Mr Chairman. So we are proposing adjustment to the Excise rate for Stout and Porter with alcoholic content of less than **10%** [*Undertone*] well, it's harmonised, but with the Custom Duty of **35%** for Import. The reason is simple; we are trying to harmonise. We can reduce the Excise Duty for harmonised products, but the way we give incentive to the local manufacturers is through taxation [*imposing import duty*] on the one that is importing- that is the theory and that is the practise. What we are trying to do here is up sided- that is really the point. We can reduce, otherwise we are going to be losing a lot of money. I don't think that is the intent here.

HON. IBRAHIM TAWA CONTEH: Mr Chairman, the challenge is, the Minister has said the right thing; that in theory, to encourage local production, you increase tariff charged on Import. But in practice, even when there is an increase in these taxes, the implementation at the point of entry is not what we have enacted. I would tell you with authority that there was a big importer of Sugar, in fact he is still importing but he has stopped bringing sugar in large quantity because other people are bringing in the same quantum of sugar but they bypass the taxes. So because he is paying his full tax obligation, and he feels he has been cheated by the system, he has stopped importing in large quantity.

So for us, we have to be certain with what government can calculate easily in centilitre or litre. Government and the Ministry can determine that and they know exactly what volume is being produced. For example, Brewery is doing **150** thousand centilitre, which is a drop of what Nigeria is doing; Nigeria is doing **7.2** billion hectolitre. So if they shut down here today, it would have a zero effect on Heineken because what Sierra Leone is doing is just a drop of what Nigeria is doing. So, I agree that the genuine interest of the Minister is to do this and meet the ECOWAS CET. But for the sake of proper implementation, let us be certain and definite with what can be determined here.

HON. BASHIRU SILIKIE: Mr Chairman, I am struggling to understand the reason for the harmonization. We know we have imported Beer already, why do we want to harmonise? They are paying us **\$1.5** which is **Le33**. Why do we want to reduce from **Le33** to **Le20**?

Mr Chairman, we have recommended that we maintain the **\$1.5** for imported and increase from **6.5** to **10** so that we give them more money. What is the essence of harmonising? You said you want to generate more funds, somebody is paying us **Le33** and you want to harmonise thereby reducing the price to **Le20**. We are saying maintain the **33** and increase from **6.5** to **10**. What is the essence of harmonising? It does not make sense.

HON. DICKSON M. ROGERS: Mr Chairman, my only problem here is that in as much as we are trying to protect the local businesses, I can tell you with all certainty that most of the products made in Sierra Leone are more expensive than the imported ones. So what is the essence of us protecting the local industries while their goods are more expensive than the imported ones? Yes, we want to protect the local industries but their goods are more expensive than the imported. These local industries will tell you, **S.O 2**, 'Dollar don dear, we dae pay people dem', and they will give you all sorts of excuses. I am not saying that we should not protect them but let us take that to consideration.

HON. AARON A KOROMA: Mr Chairman, I rise on **S.O 30 [1]**, and for the benefit of the public, permit me to read that portion. It says, *'when a Motion has been moved, and if necessarily seconded, Mr Speaker shall propose the Question there on to the House in the same term as the Motion'*.

Mr Chairman, there is a Motion that has been seconded. Your option is to propose the Question. We make the laws, it is not the Executive that makes Laws. So please Mr Chairman, take note of what **S.O 30 [1]** says.

THE CHAIRMAN: I know there was a Motion, but it was not seconded.

HON. AARON A. KOROMA: Mr Chairman, it was seconded by the Deputy Speaker, Sir.

HON. BASHIRU SILIKIE: Well I am moving the Motion

HON. IBRAHIM TAWA CONTEH: I would put a counter Motion.

HON. MATHEW S NYUMA: Mr Chairman, Point of Order. I don't want us to argue over Motion or counter Motion to move.

THE CHAIRMAN: Mr Minister, I have given you sufficient latitude to come up with a compromise that would satisfy the House but you have still not been able to come up with something.

HON. MATHEW S. NYUMA: Mr Chairman, you have to give us time, we are working on something. Just give us few minutes, we can still put the Motion in abeyance. So Mr Chairman, give us five minutes.

HON. IBRAHIM T. CONTEH: Mr Leader, if we take five minutes we are going to amend the Motion.

HON. MATHEW S. NYUMA: Which Motion are you going to amend?

HON. IBRAHIM T. CONTEH: The Motion of the Deputy Leader.

HON. MATHEW S. NYUMA: I said the Motion is in abeyance and you are talking about amending it. I think we do not need to vote on the Motion; we can now resuscitate the Motion [Laughter].

Mr Chairman, we have reached a compromise position now and we want the Minister to make commitment to us that he will come with the Budget tomorrow for us to make the necessary amendments because we cannot do everything now. It is still in our purview so you have proposed that we have categories..., let him explain himself, Mr Chairman, I don't want to explain for him.

HON. BASHIRU SILIKIE: No, let me move the Motion.

HON. MATHEW S. NYUMA: What Motion again?

HON. BASHIRU SILIKIE: Based on what the Minister will be proposing

HON. MATHEW S. NYUMA: You don't need to move a Motion, please, please [Laughter].

Mr Chairman, I started this business of Alcohol Taxation but I am now seeing those who are not in favour of alcohol and those who are extreme pushers of alcohol conniving to push this particular column.

But Mr Chairman, we still have a Motion on the Floor from my colleague on the other side, but because we want to make a compromise, he has explained to us and I think there is a compromise from both points. So we need to listen to what the Minister has to tell us before we can have another solid Motion on board for us to accept or we move along with what Mr Minister has to say. So it is good for us to listen to the Minister. So we want to hear from you, Mr Minister.

THE MINISTER OF FINANCE: Thank you Mr Leader.

Mr Chairman, the proposal is as follows:

For Stout and Porter with alcoholic content as solution less than **10%** and for Beer with alcoholic content of less than **10%**, we have proposed to differentiate between local production and imported goods.

Secondly, we have proposed to amend the rate that for the local Stout, Beer and Portal less than **10%** be reduced from **Le 0.2** per centilitre or [**Le 20**] per litre to **Le 0.1** per centilitre or **Le 10** per litre. And for the imported, it is maintained at **\$1.5** per litre. And this is done as has been passionately advanced to encourage importers to invest in local production and create more jobs and value for the local economy.

For all the other categories of beverages and the like, we would harmonise the Excise Duties for them and the table will be amended accordingly, separating Stout, Porter and Beer from the rest of the other products.

Those are the amendments, and the original amendment for increases in the import duties for these other products remain as they are.

THE CHAIRMAN: From the reaction to what you have just said, I take it that that is the consensus of the House.

HON. MATHEW S. NYUMA: Yes, Mr Chairman but let me come in. Mr Chairman, Honourable Members, we do not make laws for fun; we make laws to change lives of the ordinarily people. I see my colleagues on the other side, who is representing Wellington

and other areas being so personate about having this thing for the locals and that is the argument he has used to convince all of us in the Chamber.

Mr Chairman, sorry I am taking us back a bit. There was a time we gave a lot of concession to Brewery and it came out to be a huge disappointment. I was an advocate for that and I happened to be among the first people that tested Mutziq Beer made in Sierra Leone. So I want our people to be at the centre of what we are doing. We have all agreed to harmonise some of these taxes and we have accepted to create a special forum so we can have this thing done. I also want to say thanks to my colleague for accepting the view of the other side regarding the need for harmonisation.

Mr Chairman, we have the Chairman for Trade Committee and I am the Chairman for supervisory Committee. I am asking the Ministry of Finance to make a physical visit to assess whether they have the machinery to do the production. Let me tell you this; December is around the corner, two weeks from now we will start to have our Carnivals and we are expecting production to be in favour of demand.

Mr Chairman, I am saying all of these because we need people to understand that we are fighting to empower the local industry and be realistic in terms of production. Thank you Mr Minister for the show of understanding and thank you all.

THE CHAIRMAN: Wait a minute, wait a minute! All we are doing is meant to take effect from the 1st of January, 2024. So, Christmas is round the corner, but how would this affect Christmas?

HON. MATHEW S. NYUMA: Mr Chairman, you know, the sweetness of the chicken lies in the pudding. They said they have the machines now, so they don't need to wait for January before they start production. Let them start giving us some production; let them open the market because they already have the protection of the law. I am made to understand that they have already installed sophisticated machines. So if they mean business, they should not wait for January before they start production. They should start producing now and the law will take effect in January of 2024.

THE CHAIRMAN: Okay, no problem. Now let us proceed to Page 14; *Cigarettes containing Tobacco*. What is the problem?

HON. CATHRINE ZAINAB TARAWALLY: Mr Chairman, we now have what is called Electronic Shisha; it is a very small item like my finger

THE CHAIRMAN: Okay, that is the addition to be made?

HON. CATHRINE ZAINAB TARAWALLY: Yes, Mr Chairman. Both Shisha; we have the normal one that uses ordinary Charcoal and the electronic one that is rechargeable.

THE CHAIRMAN: Okay, let us wait for the Minister to now respond. Madam Honourable Member, I am taken aback; how do you knew all these things?

HON. IBRAHIM TAWA CONTEH: Mr Chairman, the Honourable Member did not introduce herself properly [*Undertone*] no, she needs to add; the Apple of the Speaker's eye [*Laughter*]

THE MINISTER OF FINANCE: Mr Chairman, Honourable Members, on Page 14; items with tariff number 24.04, we are proposing to amend the *Electronic Cigarettes* by adding a *Vipin-Products* as part of it, but that giving the Tobacco content of Vipin-Product, the rate will require to be appropriately determined. And I will get the technical team to advice appropriately on the correct charges as par the velum or content of Tobacco that they may have.

THE CHAIRMAN: Okay, when would we get that?

THE MINISTER OF FINANCE: This should be done...

THE CHAIRMAN: Against tomorrow?

THE MINISTER OF FINANCE: Yes

THE CHAIRMAN: Before the Budget?

THE MINISTER OF FINANCE: Yes

THE CHAIRMAN: Very well, so it will be the first item to consider

THE MINISTER OF FINANCE: Yes

THE CHAIRMAN: You would report accordingly?

THE MINISTER OF FINANCE: Yes

THE CHAIRMAN: I want to pose this question; can we then proceed to adopt this, subject to the information that would be provided tomorrow morning?

HON. IBRAHIM TAWA CONTEH: Mr Chairman, is an amendment already. It is an amended Bill we are passing so it forms part of the amendment.

THE CHAIRMAN: Very well, so Mr Minister shall we please produce?

THE MINISTER OF FINANCE: Mr Chairman Honourable Members, I move that Clauses 1 to 28 and the schedules stand part of the Bill as amended.

[QUESTION PROPOSED, PUT AND AGREED TO]

Clauses 1 to 28 and the schedules form part of the Bill. The House is resumed

THE CHAIRMAN: Go on, Mr Minister

THIRD READING

THE MINISTER OF FINANCE: Mr Speaker, Honourable Members, I report that the Bill entitled:

The Finance Act, 2024, haven gone through the Committee of the whole House with the 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, 2024, 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 HAS BEEN READ THE THIRD TIME AND PASSED INTO LAW

ANNOUNCEMENT

ADJOURNMENT

*[The House rose at 9:20p.m and was adjourned to Friday 10th November, 2023
at 10:00a.m]*