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2nd August 2022

PRESS RELEASE



PARLIAMENT PASSES THE NATIONAL REVENUE AUTHORITY ACT, 2022

The Parliament of Sierra Leone has on Tuesday 02/08/2022 intensively debated and passed into law with some amendments on the bill entitled "The National Revenue Authority Act, 2022", for the development of Sierra Leone.

The bill seeks to provide for the continued existence of the National Revenue Authority (NRA) as a central body responsible for the assessment and collection of taxes and specified revenues; to provide for the administration and enforcement of specified revenue laws and to provide for other related matters.

Presenting the bill to the House, the Minister of Finance Dr. Dennis K Vandi said the bill is in place to support the efficiency and effectiveness of the National Revenue Authority by seeking for its transparency and accountability on revenue mobilization. He said there is a need to improve on tax reforms, due to the advancement of new technology and underscored the importance of emerging challenges on tax reforms by fulfilling international best practices of tax reforms.

In his submission, Chairman Finance Committee in Parliament. Hon. Francis Amara Kai-Samba said the NRA Act was enacted into law in 2002 and underscored the necessary changes of the law to match up with international benchmark of taxation. He said the bill when enacted into law, would strengthen NRA activities on revenue collections and satisfy the revenue expectations of the government. He also used the opportunity to highlight the importance of the proposed two new Deputy Commissioners General of NRA, relative to their functions and responsibilities.

On his part, Hon. Ibrahim Tawa Conteh said the bill is not voluminous and that simply means, is not controversial. The MP went on to highlight the dynamics of the Board, Directors, and the minister relative to responsibilities. He spoke about the need for benefits for NRA in meeting their threshold in revenue mobilization and pleaded for comparative analysis with other International bodies on national revenue responsibilities, relative to the Terms Of Reference (TOR) of the Board, the Directors, and the minister.

Hon. Dr. Mark-Mahmoud Kalokoh also reiterated the point of responsibility of the NRA and emphasized that the authority must be given more powers to collect revenue for the state. He spoke on the need for the Commissioners General to be given more powers and be allowed to do his job with due diligence.

Hon. Mustapha Sellu asks questions for clarification on short terms loans for the NRA, referencing clause 34-1 in the bill which talks about "borrowing powers of the authority".

Hon. Lahai Marrah said they want to see a bill that would help NRA to raised revenue. He spoke on tax array that were given to the Minister of Finance and requested the minister to table a report. He questions the removal of fixed tenure

of officers in offices and highlighted the need for proper legislation before the House. He referenced Section 118 sub-section 7 of the 1991 Constitution of Sierra Leone, relative to a notification to Parliament on gifts, grants, loans, and pledges, and asked Parliament to do the needful. He decried the proposed two Deputy Commissioners General in the Bill and noted that it would undermine the responsibility of the Commissioner General.

Hon. Dr.Ibrahim Bun Kamara said the Bill in itself, contradicts responsibility; relative to the minister's functions and the board. He also highlighted the duplicate functions of the two proposed Deputy Commissioners in the Bill.

In rounding up the debate, the Acting Opposition Leader Hon. Hassan Sesay decried having two Deputy Commissioners General as proposed in the Bill."Let us avoid creating two Deputy Commissioners General and consider the wage bill", he asserted and went on to state that, it would create conflict on management principles, on who directly to report to.

In concluding the debate, Leader of Government Business Hon. Mathew Sahr Nyuma said the work of Parliament is to make the NRA more effective and assertive in revenue mobilization and urged colleague MPs not to discuss their inner administrative matters. He spoke about the transformative nature of the authority from a manual collection of revenue to that of an automated revenue collection. He heaped praises on the proposed law and made several clarifications raised by MPs on the document. "Let give them the power to operate and work for the interest of the state", he concluded.

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