

# ACT

*Supplement to the Sierra Leone Gazette Vol. CXXXIII, No. 57*

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*dated 19th September, 2002*

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## THE NATIONAL REVENUE AUTHORITY ACT, 2002

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*Section*

*No.*

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SIGNED this 13th day of September, 2002.

ALHAJI AHMAD TEJAN KABBAH,  
*President.*



No. 11



2002

Sierra Leone

**The National Revenue Authority Act, 2002**      Short title.

Being an Act to establish the National Revenue Authority as a central body for the assessment and collection of national revenue, to provide for the administration and enforcement of specified laws, to make consequential amendments to certain laws relating to revenue and to provide for other related matters.

[

] Date of commencement.

ENACTED by the President and Members of Parliament in this present Parliament assembled.

## PART I—PRELIMINARY

Commence-  
ment.

1. This Act shall come into operation on a date to be fixed by the Minister by statutory instrument.

Interpretation.

2. In this Act, unless the context otherwise requires—

“Authority” means the National Revenue Authority;

“Board” means the Board of Directors referred to in section 5;

“Chairman” means the Chairman of the Board and includes an acting chairman;

“Commissioner-General” means the Commissioner-General appointed under section 19;

“financial year” means a period of twelve months corresponding with the Government’s financial year;

“Minister” means the Minister responsible for finance;

“revenue” means taxes, duties, fees, levies, fines or other monies charged or collected under the laws specified in the Schedule.

PART II—ESTABLISHMENT OF NATIONAL REVENUE  
AUTHORITY

Establishment  
of National  
Revenue  
Authority.

3. (1) There is hereby established a body to be known as the National Revenue Authority.

(2) The Authority shall be a body corporate with perpetual succession and power to acquire, hold and dispose of property, whether movable or immovable, to enter into contracts, to sue and be sued in its corporate name and, subject to this Act, to do all things which a body corporate may lawfully do.

Common seal.

4. (1) The Authority shall have a common seal, the affixing of which shall be authenticated by the signatures of—

- (a) the Chairman or other member of the Board generally or specifically authorised by the Board for that purpose; and
- (b) the Commissioner-General or other officer of the Authority authorised by the Board for that purpose.

(2) Every document purporting to be an instrument executed or issued by or on behalf of the Authority and to be sealed with the common seal of the Authority authenticated in the manner stated in subsection (1) shall be deemed to be so executed or issued without further proof unless the contrary is proved.

(3) In appropriate cases the seal may be affixed to documents outside Sierra Leone.

5. (1) The governing body of the Authority shall be a Board of Directors which shall, subject to this Act, have the control and supervision of the Authority.

Board of  
Directors.

(2) Without prejudice to the generality of subsection (1), the Board shall be responsible for—

- (a) determining the grading, remuneration, recruitment, promotion and training of staff;
- (b) the establishment and administration of codes of conduct;
- (c) generally, the determination and formulation of policy for the Authority, but in particular the administrative, human resource and operational policies and procedures; and
- (d) setting targets and standards, including quality and operational output measures for revenue collection.

(3) The Board shall consist of the following members:—

- (a) a Chairman;