

ACT

*Supplement to the Sierra Leone Gazette Extraordinary Vol. CXLXIII, No. 69*  
*dated 23rd September, 2022*

THE NATIONAL REVENUE AUTHORITY ACT, 2022

TABLE OF CONTENT

PART I-INTERPRETATION

1. Interpretation.

STRUCTURE OF THE NATIONAL REVENUE AUTHORITY

2. Continuation of the National Revenue Authority
3. Common seal
4. Role of the Minister
5. Board of Directors
6. Powers and duties of the Board;
7. Tenure of members of the Board.
8. Meetings of the Board
9. Disclosure of interest
10. Immunity of members of the Board
11. Remuneration and allowance of members of the Board
12. Committees of Board
13. Secretary of the Board
14. Standing orders

PART III-FUNCTIONS OF THE AUTHORITY

15. Functions of the Authority
16. Power to delegate
17. Power to assign staff
18. Independence of Authority

PART IV—EMPLOYEES OF THE AUTHORITY

19. Commissioner-General
20. Deputy Commissioner -Generals
21. Commissioners and Directors
22. Other staff
23. Secondment of public officers
24. Secondment of Staff of the Authority
25. Protection of officers
26. Departments
27. Units, Divisions etc. etc.

PART V—FINANCIAL PROVISIONS

28. Funds of the Authority
29. Application of funds
30. Investment of funds
31. Revenue to be paid into Consolidated Fund
32. Estimates of income and expenditure of Authority
33. Borrowing powers of the Authority
34. Government to guarantee loans of the Authority
35. Books of accounts
36. Financial year of Authority
37. Annual Report

PART VI—MISCELLANEOUS PROVISIONS

38. Declaration of assets
39. Exemption from stamp duty
40. Regulations
41. Continuation of Members of Board
42. Repeal of Act No 11 of 2002

SCHEDULE

