



THE CUSTOMS ACT, 2011 AS AMENDED

**Updated to reflect all tax legislation through
to and including the Finance Act, 2017**

**(See Legislative History for full list of amending
legislation incorporated in this consolidation)**

Disclaimers:

- (1) This unofficial consolidated Customs Act is produced for NRA for use by NRA and taxpayers, by accessing a non-editable copy on the NRA website (www.nra.gov.sl). It is not an authoritative statement of the law and is intended only to be a guide as to the laws that are in force in respect of Customs. The Customs Act, as amended, should be confirmed by reference to the published laws. It is not intended for this consolidation to be reproduced or transmitted in any form or by any means other than this purpose. The National Revenue Authority expressly disclaims liability to any person in respect of anything done in reliance of the contents of this Act.
- (2) This Act must be read in conjunction with the Customs Tariff Act, 1978 which sets out the rates of duty applicable to goods that are imported and liable for duty at the time of importation in accordance with the Customs Act 2011. A consolidated copy of the Customs Tariff Act, 1978 is currently not available.
- (3) This Act must also be read in conjunction with various Finance Acts that have established separate provisions that affect the procedure for importation and the liability to duty in respect of importation.
- (4) Other Acts may seek to alter the incidence of customs duty on imports.
- (5) The Excise Act, 1982 imposes (separately to and in addition to customs duty) excise duty on the import and manufacture of goods (and services) specified in the Schedule to that Act. A consolidated version of the Excise Act (including its Schedules) is currently not available).
- (6) This Act should be read in conjunction with the other revenue laws administered by the NRA.

THE CUSTOMS ACT, 2011, No. 9

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"CIF (Cost, Insurance and Freight... named port of destination)" means the seller has the same obligations as under cost and freight terms, but with the addition that he has to procure insurance against the buyer's risk of loss of or damage to the goods during the carriage;

"clearance for home use" means the customs procedure which provides that imported goods may remain permanently in Sierra Leone;

"clearing agent" means a customs clearing agent;

"Commissioner-General" means the Commissioner-General referred to in section 19 of the National Revenue Authority Act, 2002;

"Commissioner-General" means the Commissioner-General of the National Revenue Authority;

"container" means a reusable transport unit or reusable equipment having an internal volume of not less than one cubic metre and designed for the transport of goods by any means, without intermediate reloading;

"container depot" means any container depot contemplated under section 41 for the deposit of imported containerized goods, pending release from customs control;

"conveyance" means any vehicle, aircraft, or water-borne vessel or any other means of transport that is used to move persons or goods;

"country" means the territory of a nation or state and unless the context otherwise requires, includes a dependent territory of a country;

"crew" includes any person, other than a pilot or master employed in any capacity on board any ship or aircraft;

"Customs" means the Department of Customs of the National Revenue Authority;

"customs bonded warehouse" means any premises provided and operated by Customs for the deposit and storage of imported or exported goods that have been abandoned, seized or forfeited pending their disposal at a customs auction;

"customs clearing agent" means a person who is the holder of an agent's licence that is valid, and is authorized to transact business on behalf of an importer or exporter;

"customs control" means the measures applied to ensure compliance with the laws of Sierra Leone pertaining to the importation and exportation of goods;

"customs duty" means any duty leviable under this Act or the Tariff Act;

"customs formalities applicable to means of transport for commercial use" means all the operations to be carried out by the person concerned and by Customs in respect of transport for commercial use arriving in or departing from the Customs territory, and during their stay therein;

"customs formalities prior to the lodgement of the goods declaration" means all the operations to be carried out by the person concerned and by Customs from the time goods are introduced into the customs territory until goods are placed under a customs procedure

"customs office" means a place designated as such for the operation of customs business by the Commissioner-General;

"customs procedure" means the legal action to effect release of imported or exported goods from customs control;

"customs transit" means the customs procedure under which imported goods are transported under customs control from one customs office to another;

"declarant" means the importer or exporter, or any person acting under a legal contractual authority on behalf of the importer or exporter, who prepares and lodges goods declarations and other documents pertaining to goods;

"depot operator" means the person having charge of any container depot;

"drawback" means the amount of import duties and taxes repaid under the customs drawback procedure;

"drawback procedure" means the customs procedure which, when goods are exported, provides for a refund to be made in respect of the import duties and taxes charged on articles or on materials contained in those goods or used in their production;

"ECOWAS" means the Economic Community of West African States;

"entry for home consumption" includes entry under any subheading or classification number in the First Schedule to the Tariff Act, for any use or purpose in Sierra Leone;

"electronic digital signature" a set of electronic digital symbols created by means of electronic digital signature and confirming authenticity of an electronic document, holder of signature and invariability of its content;

"export" means export from Sierra Leone;

"exportation" means the customs procedure applicable to goods which, being in free circulation in Sierra Leone, leave the territory of Sierra Leone and are intended to remain permanently outside Sierra Leone;

"exporter" means any person who at the time of exportation -

- (a) owns any goods exported;
- (b) carries the risk of any goods exported;
- (c) represents that or acts as if he is the exporter or owner of any goods exported;
- (d) actually takes or attempts to take any goods from Sierra Leone;
- (e) is beneficially interested in any way whatever in any goods exported or as the case may be;
- (f) bears ultimate legal liability under this Act for the exportation of goods;

"freight" means -

- (a) all merchandise, goods, products, or commodities shipped by rail, air, road; or water, other than baggage, express mail, or regular mail;
- (b) the compensation paid for the transport of goods;

"goods" includes stores, baggage, animals, conveyances, articles, materials and currency;

"goods declaration" means a statement by an importer accounting for imported goods, or in the case of goods to be exported, by the exporter accounting for exported goods, whereby the importer or exporter indicates the particular customs procedure to be applied to the goods and furnishes the particulars which are to be declared for the application of that procedure;

"goods in free circulation" means goods, which may be disposed of in Sierra Leone without customs restriction;

"Government", in relation to any country other than Sierra Leone, means the government of such country and includes-

- (a) any state, provincial, municipal or other local or regional government in such country;
- (b) any person, agency or institution acting for, on behalf of, or under the authority of any law passed by the government of such country or such state, provincial, municipal, or other local or regional government; and,
- (c) any association of sovereign states of which such country is a member;

"GST" means the goods and services tax, imposed by the Goods and Services Tax Act, 2009 (Act No. 6 of 2009);

"Harmonized System" means the International Convention on the Harmonized Commodity Description and Coding System;

"home use" means consumption, use or other disposition within the territory of Sierra Leone;

"importation" means the customs procedure applicable to goods, which are entered into the territory of Sierra Leone;

"importer" means any person who, at the time of importation-

- (a) owns any goods imported;
- (b) carries the risk of any goods imported;
- (c) represents that or acts as if he is the importer or owner of any goods imported;
- (d) actually brings any goods into Sierra Leone;
- (e) is beneficially interested in any way whatever in any goods imported;
- (f) bears ultimate legal liability under this Act for the importation of goods;

"infringing or counterfeit goods" means goods incorporating objects of intellectual property, if the manufacture of such goods, their conveyance across the customs border or other actions with the goods under customs control result in infringement of a right-holder's rights protected in accordance with legislation of Sierra Leone;

"invoice" means a written account or itemized statement, on a printed form with the name and address of the seller, listing merchandise sold or shipped to a purchaser, consignee, factor etc., showing their names and addresses, and containing a description of the merchandise;

"inward processing" means the customs procedure whereby the temporary admission of imported goods into Sierra Leone, shall be conditionally relieved from the payment of import duties and taxes, pending the re-exportation within a specified period, after having undergone manufacturing, processing or repair;

"manifest" means a document listing and describing the cargo contents of a carrier, container or warehouse;

"Master" means, in relation to any ship, the person (other than a pilot) having charge of the ship;

"Minister" means the Minister responsible for finance;

"means of transport for commercial use" means any vessel (including lighters and barges, whether or not ship-borne, and hydrofoils), hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of vehicles) or railway rolling stock, which is used in international traffic for the transport of persons for remuneration or for the industrial or commercial transport of goods;

"multimodal transport" means transportation, which includes at least two modes of transport, such as shipping by rail and by sea;

"national treatment" means affording foreign individuals and firms the same competitive opportunities, including market access, as are available to domestic parties;

"officer" means a person employed on any duty relating to customs and appointed as such under the National Revenue Authority Act, 2002;

"owner" includes any person lawfully acting on behalf of the owner of imported or exported goods;

"package" means any container, wrapping, or the inner or outer cover thereof and its contents, or any bundle or single piece in the case of unpacked goods;

"person" means both natural and legal persons and includes a corporation, a public limited company, a partnership or an association;

"pilot" means, in relation of any aircraft, the person having charge of such aircraft;

"plant" includes vessels, utensils, appliances and fittings;

"prescribed" means prescribed by this Act or a Statutory Instrument made thereunder;

"prohibited or restricted goods" means any goods or class or description of which the importation, exportation or carriage coastwise is for the time being prohibited or restricted by virtue of any enactment;

"regulations" means regulations made by the Authority under section 38 of the National Revenue Authority Act, 2002;

"re-importation in the same state" means the customs procedure under which goods which were exported from Sierra Leone and were in free circulation may be taken into home use free of import duties and taxes

"release " in relation to imported goods, means to authorize the removal, and release from customs control, of the goods;

"report of arrival" or "report of departure", as the case may be, means any declaration required to be made or produced to Customs upon the arrival or departure of means of transport by the person responsible for the means of transport;

"right-holder" means a person who has rights to use an object of intellectual property in accordance with legislation of Sierra Leone;

"security" means that which ensures to the satisfaction of an officer, that an obligation under the customs laws of Sierra Leone will be fulfilled;

"state warehouse" means any premises owned by the Government of Sierra Leone provided for or authorized for the deposit of imported goods for the security thereof, and for the payment of the duties and taxes due thereon, if any, or for ensuring compliance with the provisions of any law in respect of such goods, pending their release from customs control;

"stores" means goods for use in an aircraft, a ship or other conveyance engaged in international transport and includes fuel, spare parts and other articles of equipment, whether or not for immediate use or fitting;

"Tariff Act" means the Customs Tariff Act, 1978 (Act No. 16 of 1978);

"temporary admission" means the customs procedure under which certain goods can be brought into the territory of Sierra Leone conditionally relieved from payment of import duties and taxes; such goods imported for a specific purpose and being re-exported within a specified period and without having undergone any change except normal depreciation due to the use made of the goods;

"territory" means, in relation to Sierra Leone, the territory to which its customs laws shall apply, including any areas beyond its territorial seas within which, in accordance with international law and its domestic laws, Sierra Leone may exercise rights with respect to the seabed and subsoil and their natural resources;

"transshipment" means the customs procedure under which imported goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation;

"transaction value" means the price actually paid, or payable, for goods sold for export to Sierra Leone, subject to certain conditions and adjustments as provided in this Act;

"transparency" means the extent to which laws, agreements, and practices affecting international trade are open, clear, measurable, and verifiable;

"transit warehouse" means a place for the deposit of imported goods under customs control, pending the reporting of such goods to a customs office and the subsequent application of a customs procedure;

"vehicle" means any aircraft, train, motor car, van, truck, lorry, cart, barrow, or other conveyance of any kind and includes the fittings, furnishings and equipment thereof, and also pack animals and their harness and tackle

"WCO" means the World Customs Organisation;

"WTO" means the World Trade Organisation.

Department of Customs continued in existence.

2. (1) There is hereby continued in existence the Department of Customs to assist the National Revenue Authority to direct, manage and enforce the provisions of this Act.

(2) The Department of Customs shall be headed by the Commissioner who shall, in the performance of any function under this Act, be under the direction and control of the Commissioner-General.

Principles of administration.

3. (1) Any function or authority conferred on the Commissioner, the Commissioner-General or any other person by or under this Act for the administration or enforcement of this Act shall be regarded as delegated by the Authority and, accordingly, the Authority is not prevented from itself resuming that function or authority.

(2) Any decision made and any notice or communication issued or signed by any officer may be withdrawn or amended by the Commissioner-General or by the officer concerned, and shall for the purposes of this Act, until it has been so withdrawn, be deemed to have been made, issued or signed by the Commissioner-General:

Provided that a decision made by any such officer in the exercise of any discretionary power under this Act shall not be withdrawn or amended after the expiration of two years from the date of the written notification of such decision or of a notice of assessment giving effect thereto, if all the material facts were known to the said officer when he made the decision.

(3) Any written decision made by the Commissioner-General personally in the exercise of any discretionary power under this Act shall not be withdrawn or amended by the Commissioner-General, if all the material facts were known to him when he made the decision.

(4) Subject to subsection (1), officers exercising their duties under this Act shall, in the first instance, be deemed to be under the direction and control of the Commissioner-General.

(5) Except otherwise permitted by the Commissioner-General, a customs officer shall not directly have a proprietary or financial interest in the importation or exportation of goods.

Confidentiality.

4. (1) All information acquired by Customs in the course of the administration and enforcement of this Act, which is by its nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy, except otherwise stated by order of a competent court:

Provided that the Auditor-General shall, in the performance of his duties in terms of the Government Budgeting and Accountability Act, 2005, have access to all records and documents in the possession or custody of the Commissioner-General for the purposes of this Act.

(2) The provisions of subsection (1) shall not be construed as preventing the Commissioner-General from -

- (a) using any information obtained by him in the exercise of his powers or the performance of his duties under this Act for the purposes of any other fiscal law administered by him;
- (b) disclosing such information to the National Revenue Authority, if he is satisfied that it is required for the prevention or combating of the evasion of any tax, duty or levy imposed under any fiscal law administered by the Authority.

(3) Any person employed in carrying out the provisions of any fiscal law shall not disclose any information supplied to him under subsection (2) to any person or permit any person to have access thereto, except in the exercise of his powers or the performance of his duties under such a law or by order of a competent court

(4) Any person who contravenes the provisions of subsection (1) or (3) shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred million leones or to imprisonment for a term not exceeding two years or to both such fine and such imprisonment.

Transparency and stake-holder consultations.

5. (1) The Department of Customs on behalf of the National Revenue Authority, shall -

- (a) ensure that all relevant information of general application regarding the requirements, obligations and administration of this Act is made easily available to any person interested; and.
- (b) institute and maintain formal consultations with interested persons to increase co- operation and compliance, and facilitate participation in establishing the most effective administrative policies, procedures and methods of working commensurate with national legal provisions and international agreements.

(2) Customs and interested persons may by written agreement, exchange any information not specifically required under this Act or any other enactment, for the purpose of mutual co- operation in the identification and counteraction of risk.

(3) Any information provided by one party to the other in the course of the cooperation referred to in subsection (1) shall be confidential unless both parties agree otherwise.

Customs rulings.

6. (1) Any person may make an application, in respect of particular goods specified in the application, hereinafter referred to as "specified goods" to Customs for an advance binding ruling in respect of any one or more of the following matters:-

- (a) the tariff classification of specified goods under the Tariff; Act No. 16 of 1978.
- (b) whether or not the specified goods are, for the purposes of the Tariff Act and in accordance with any applicable regulations made under this Act, the produce or manufacture of a particular country or group of countries, referred to in the application;
- (c) whether or not the specified goods are subject to a specified duty exemption under the Tariff Act referred to in the application;
- (d) the correct application of the valuation methodology in relation to the specified goods on the understanding that the stated terms and conditions of sale as included in the application for a ruling remain unchanged in all respects.

(2) Advance rulings shall be binding in respect of the tariff classification, determination of the origin of the goods, or determination of the valuation method to be applied for specific goods under specific circumstances.

(3) An application under subsection (1) may be made at any time and may have retroactive force.

(4) A person may make an application in relation to a particular matter specified in the application, to Customs for a customs ruling as to the correct application of any provision contained in this Act or other customs legislation.

(5) A customs ruling may be requested by and given to, a single person or several persons.

(6) Customs may, at any time, request further information from an applicant, if Customs considers that the information is relevant to the application.

(7) Customs rulings of general application shall be published by Customs.

(8) A customs ruling shall refer to the right of appeal provided for in section 30.

(9) Customs may decline to make a customs ruling if, in its opinion, it has insufficient information to do so.

(10) Unless otherwise requested or specified, rulings given by Customs shall be valid throughout Sierra Leone.

(11) Customs may from time to time, revoke or amend a customs ruling, if one or more conditions laid down for its issue were not or are no longer applicable or fulfilled.

(12) A customs ruling ceases to have effect on the earliest to occur of the following dates:-

- (a) the date on which any information on which the customs ruling was made ceases to be correct in all material respects; or

- (b) the date of a material change in any of the information or facts on which the customs ruling was made; or
- (c) the date of material change in the Tariff Act, or in any applicable regulations made under this Act or the Tariff Act, if that date occurs prior to importation, exportation or manufacture of the relevant goods, as the case may be; or
- (d) the date on which any of the conditions to which the customs ruling was made subject cease to be met or complied with; or
- (e) the date of a failure to satisfy requirements of Customs under this Act.

(13) A customs ruling favourable to the person to whom it is addressed shall not come into effect if-

- (a) information on which it was made was not correct in all material respects; and
 - (i) the applicant knew or ought reasonably to have known that the information was incorrect or incomplete; and
 - (ii) if the information had been correct and complete, the ruling would have been different; or
- (b) material change has occurred in any information or facts on which it was made; or
- (c) it does not conform with customs legislation or to rules, guidelines or explanatory notes issued for its interpretation.

(14) The person to whom the ruling was addressed shall be notified in writing of its annulment.

(15) Annulment shall take effect from the date on which the initial ruling took effect, unless otherwise specified.

(16) Where an applicant has relied on a customs ruling in relation to specific goods or a specific matter, and, as a result -

- (a) the applicant has not paid the amount of duty that, but for this section, is payable on the goods; or
- (b) the applicant would, but for this section, be liable to the imposition of a penalty under this Act; or
- (c) goods, but for this section, would be liable to seizure under this Act,

the amount of the duty otherwise payable shall not be recoverable as a debt due to the State and no penalty shall be imposed under this Act and the goods shall not be liable to seizure under this Act, as the case may be.

(17) Any person who is dissatisfied with a customs ruling, or a decision to decline to make a customs ruling, or a decision to amend a customs ruling under this Act, which concerns them directly and individually, has the right to appeal within thirty working days after the date on which notice of such ruling, or decision is given, either to Customs in the first instance, or to the High Court against that ruling or decision.

(18) Any person who has applied to Customs for a customs ruling or decision and has not obtained such a ruling or decision on that request within the prescribed time limits shall also be entitled to exercise the right of appeal to Customs in the first instance, or to the High Court.

(19) The submission of an appeal shall not cause implementation of the disputed ruling or decision to be suspended.

(20) By way of derogation from subsection (2), where irreparable damage may be caused to the person who lodged the appeal, Customs shall suspend implementation of the disputed ruling or decision, in whole or in part.

(21) Customs may suspend implementation of the disputed ruling or decision, in whole or in part, where it has good reason to suspect that it is inconsistent with the customs legislation.

(22) Where the disputed ruling or decision has the effect of causing customs duties, fees or taxes to be payable, suspension of that ruling or decision shall be conditional upon the provision of a guarantee, in accordance with section 27.

(23) Customs may adopt measures and issue guidelines for the effective implementation of this section and may adopt measures required for the implementation of this section, in particular, with respect to rulings addressed to several persons.

Customs control and customs control zones.

7. (1) Customs shall carry out all the controls it necessary to ensure the correct application of this Act or any other Act governing the entry, customs exit, transit, transfer and use of goods moved between the territory and other countries or territories outside the customs territory.

(2) The Minister may appoint areas of land or territorial waters in Sierra Leone as Customs Control Zones for the purposes of administering or enforcing this Act.

(3) A Customs Control Zone shall normally be at a place suitable for, or already recognised as a centre of international trade, and is part of an international port, an international land border crossing or an international airport, and suitable and able to provide a high level of service in terms of the traffic flows and clearance demands.

(4) Operators of a Customs Control Zone shall provide adequate facilities for handling the volumes of trade and traffic concerned, such as access roads that do not impede traffic flows, quay space, cranes, airfield ramp access, temporary storage sheds, customs offices, transport services, clearing agent services, adequate security, cargo inspection facilities, among others.

(5) Subject to directives from the Commissioner-General, all imported or exported goods shall be loaded, unloaded, inspected, assessed and cleared within the confines of a Customs Control Zone, but Customs control shall be limited to actions necessary to ensure compliance with this Act and other applicable laws of Sierra Leone.

(6) Customs control measures may consist of examining goods, verifying goods declaration data and the existence and authenticity of electronic records or written documents, examining books, accounts and records, inspecting means of transport, inspecting luggage and other goods carried by or on persons.

(7) Whilst carrying out examination of goods or any means of transport, a customs officer may use any necessary and appropriate force to access any locked cargo storage compartment, if the officer has reasonable and probable grounds to search such compartment and to examine the goods or means of transport.

(8) Customs controls, other than random verifications, shall be based on risk analysis and assessment practices, including compliance measurement programmes, which may be supported by electronic data processing techniques and mathematical algorithms, with the purpose of identifying and evaluating the risks and developing the necessary measures to counter such risk, on the basis of criteria developed at a national or local level, and, where available, at the international level.

(9) Customs shall seek to cooperate with other customs administrations and to conclude mutual administrative assistance agreements to enhance customs control which may be carried out outside the customs territory where an international agreement provides for that.

(10) Customs may, where necessary for the purposes of verifying compliance with this Act, exchange data received in the context of the entry, exit, transit, transfer and use of imported or exported goods with the customs administration, other competent authority of other countries or territories outside the customs territory.

(11) In exercising risk-based customs control measures, Customs may grant the status of "Authorised Economic Operator" to any person found to have-

- (a) an appropriate record of compliance with customs laws, and other regulatory requirements;
- (b) a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs control;
- (c) proven financial solvency;
- (d) practical standards of competence or professional qualifications directly related to the activity carried out; and

(e) where applicable, appropriate security and safety standards.

(12) In exercising customs control on Authorised Economic Operators, Customs may apply such control through periodic post-clearance compliance verification techniques, including but not limited to post-clearance audits, rather than declaration-by-declaration, or transaction-based verification and import and export clearance procedures for Authorised Economic Operators may be conducted, when appropriate, at the declarant's premises.

(13) The Commissioner-General may introduce customs control measures laying down in which cases, and under which conditions, the application of this Act may be simplified, including cases involving perishable products or where customs control may be carried out outside of a designated customs control zone, including live animals or hazardous, toxic, radioactive, explosive or other dangerous products.

(14)¹ In cases where the final determination of amounts payable on imported or exported goods is delayed, the importer, upon request in writing to the Commissioner-General, withdraw goods from Customs control subject to providing a sufficient guarantee from any source acceptable by the Commissioner-General that will cover the ultimate payment of any duties and taxes to which the goods may be liable.

(15)² In the case of special consignments including –

- (a) emergency or relief goods;
- (b) arms and ammunition;
- (c) diplomatic goods;
- (d) securitized notes; and
- (e) subject to subsection (16), perishable goods,

the Commissioner-General may upon written application by the importer or exporter authorise immediate release from Customs control, whilst the related customs formalities are completed at a later date but not exceeding 30 days.

(16)³ In the case of a special consignment that consists of perishable goods, the goods –

- (a) shall be released after meeting the selectivity criteria as contained in the Customs Automated Systems;
- (b) shall not be subject to Customs physical inspection at the ports; and
- (c) may be subject to post clearance audit.

(17)⁴ For this section, “perishable goods” means –

- (a) onions;
- (b) potatoes;
- (c) fresh tomatoes;
- (d) poultry products;
- (e) apples;
- (f) pigs’ feet;

¹ Subsection (14) repealed and replaced by FA2017 s.29(a). Previously read:

(14) In those cases when the final determination of amounts payable on imported or exported goods is delayed, the importer has the right, upon request, to withdraw goods from customs control subject to providing a sufficient guarantee that will cover the ultimate payment of any duties or taxes to which the goods may be liable.

² Subsection (15) inserted by FA2017 s.29(b). Note this duplicates existing (15)

³ Subsection (16) inserted by FA2017 s.29(b). Note that (15) is duplicated, query numbering and location

⁴ Subsection (17) inserted by FA2017 s.29(b). Note that (15) is duplicated, query numbering and location

- (g) sausages;
- (h) margarine;
- (i) butter;
- (j) fish; and
- (k) any other foodstuff or food product determined by the Commissioner-General to be perishable.

(18)⁵ If an importer or agent fails to complete the customs formalities in accordance with subsection (14A) within 30 days –

- (a) the importer or agent is liable to pay a penalty of Le 2,000,000; and
- (b) the importer or agent may not import or export any other goods until the customs formalities are completed

(15)⁶ The Commissioner-General may introduce customs control measures for adoption of the WCO Safe Framework of Standards (June 2005) to secure and facilitate imports, exports and transits in the territory, and for harmonisation of customs procedures within the Economic Community of West African States, and within the Mano River Union.

PART II - IMPORTATION AND EXPORTATION OF GOODS

Reporting of imported and exported goods.

8. (1) The importer, exporter, his appointed agent or the person in charge of the conveyance shall be responsible for reporting all goods that are imported or exported, to the Customs office designated for that purpose nearest to the place where the goods are introduced into, or exported from Sierra Leone, regardless of whether the goods are liable to duty and taxes, and all such goods shall be placed under and be subject to Customs control.

(2) The report under subsection (1) shall be lodged in the English language and shall be required to contain only the information necessary to identify the goods and the means of transport, and shall be sent, given or transmitted electronically to the designated Customs office in such form and manner as may be prescribed.

(3) The act of having introduced goods into Sierra Leone shall carry with it the obligation upon the carrier to convey them directly to the nearest appointed Customs office without altering their nature or their packaging, whereupon the goods shall be reported.

(4) Goods shall be reported under subsection (1)-

- (a) prior to the time the goods are introduced into Sierra Leone in order to advise customs officials of their impending arrival; or
- (b) at the time the goods are introduced into Sierra Leone; or
- (c) in any other case, within twenty-four hours of the time the goods were introduced into Sierra Leone;
- (d) in the case of goods in the actual possession of a person arriving in Sierra Leone, or that form part of his baggage where the person and his baggage are being carried on board the same conveyance, by that person;
- (e) in the case of goods, other than goods referred in paragraph (d), on board a conveyance arriving in Sierra Leone, by the person in charge of the conveyance; or,
- (f) in any other case, by the importer or the person on behalf of whom the goods are imported.

⁵ Subsection (18) inserted by FA2017 s.29(b). Note that (15) is duplicated, query numbering and location

⁶ Existing (15) not renumbered by FA2107 (see previous footnote)

Temporary storage of goods..

9. (1) Subject to section 41, the Commissioner-General may approve for such periods and subject to certain conditions and restrictions, transit warehouses or container depots for the temporary storage of imported or exported goods not yet reported, as provided in section 8, pending their report and subsequent declaration under a customs procedure in accordance with this Act.

(2) Once duly reported and placed under customs control, no goods shall be removed from a customs office, transit warehouse or container depot by any person other than an officer in the performance of his duties under this Act, or any other Act, unless the goods have been released by an officer.

Transfer of goods in-bond.

10. Imported goods may be transferred directly in-bond under customs control from a customs office, transit warehouse or container depot to -

- (a) another customs office;
- (b) to another transit warehouse or container depot for transshipment;
- (c) to a customs bonded warehouse;
- (d) to a duty free shop; or such goods may be re-exported from temporary storage.

Goods declaration and customs release.

11. (1) No goods shall be released from customs control until-

- (a) the importer or exporter, or agent acting on behalf of an importer or exporter, has lodged a customs goods declaration pertaining to the goods by giving, sending or transmitting electronically such declaration to a customs office in the form and manner prescribed and all duties and taxes payable thereon, if any, have been paid; or
- (b) the importer or exporter has made prior arrangements to post security in accordance with section 27 and lodge a goods declaration and pay all duties and taxes, if any, on the goods, subsequent to release from customs control, in the form and manner prescribed; and
- (c) if the importation or exportation of the goods is subject to restriction, until the conditions pertaining to the restriction have been satisfied.

(2) The goods declaration provided for in subsection (1) shall be sent, given or transmitted electronically to the designated customs office in the English language and in the form and manner prescribed in regulations; a goods declaration may be lodged orally to an officer by passengers and travelers arriving in or departing from Sierra Leone.

(3) Imported or exported goods may be released from customs control-

- (a) prior to their arrival in or departure from of Sierra Leone; or
- (b) upon their arrival in or departure from Sierra Leone.

(4) The goods declaration is the legal undertaking by the importer or exporter which shall indicate the customs procedure to be applied to the goods, and shall furnish the particulars regarding the goods required by an officer for the application of that procedure; and along with the goods declaration, an importer or exporter shall provide Customs with all necessary supporting documentation and information related to the goods.

(5)⁷ Mandatory Customs Clearing documents means –

- (a) Commercial Invoice;
- (b) Packing List;

⁷ Subsection (5) inserted by FA2017 s.30. Note that numbering in FA2017 duplicates existing (5).

- (c) Classification and Valuation Certificate;
- (d) Bill of Lading;
- (e) Delivery Order;
- (f) bank payment receipt;
- (g) Permit Clearance approval (where applicable);
- (h) Fumigation and Health Certificates (where applicable);
- (i) any other document prescribed by the Commissioner-General to be a mandatory Customs Clearing Document.

(5)⁸ A goods declaration shall be lodged under this section when goods are for -

- (a) use in Sierra Leone, if so eligible;
- (b) re-importation;
- (c) exportation;
- (d) transit or transshipment;
- (e) warehousing or duty free shops;
- (f) inward processing; or
- (g) temporary admission into Sierra Leone with the declared intention by the importer of subsequent re-exportation.

(6) The person lodging a goods declaration under this section shall, when lodging it, answer all questions relating to the goods as may be put to him by an officer.

(7) Total or partial exclusion as the case may be, from payment of import duties and taxes shall be granted in respect of goods damaged, destroyed or irrecoverably lost by accident or force majeure during the accomplishment of the customs formalities prior to the lodgement of the goods declaration under this section, if the facts are duly established to the satisfaction of an officer.

(8) At the request of the importer, remnants of goods referred to under subsection (7) may be-

- (a) declared for use in Sierra Leone as if they had been imported in that state; or
- (b) re-exported; or
- (c) rendered commercially valueless under customs control, without expense to customs; or
- (d) abandoned free of all expenses or obligations to Customs.

(9) The exportation of goods shall not be delayed on the grounds that the goods declaration is incomplete or minor irregularities are found in export documentation if customs control or any export prohibitions or restrictions in force are not compromised.

(10) The Commissioner-General may prescribe the classes of goods which, and the persons who are exempted from the requirement under this section to lodge a goods declaration for the importation or exportation of goods.

(11) While not responsible for the accuracy of a goods declaration under this Act, postal authorities in Sierra Leone shall nevertheless verify that declarations on postal items are, where appropriate, present, and as far as possible take steps to ensure that they are correctly and fully completed, but where a goods declaration for exportation is obviously incomplete, postal authorities shall draw the attention of senders to the relevant customs obligations and may refuse to accept the postal item in question.

⁸ Note this is the original (5), and a second (5) inserted after (4) by FA2017 s.30

(12) When a postal consignment consists of a number of items, particularly in the case of commercial consignments, postal authorities shall advise the sender of the practical need to attach separate documents to each item.

(13) The exportation of goods in postal items shall be allowed regardless of whether they are in free circulation in Sierra Leone or are under a customs procedure such as warehousing or temporary admission, but when they are under a customs procedure, all the formalities prescribed for that procedure shall be complied with.

(14) The Commissioner-General may prescribe regulations concerning the postal items, which shall be produced to an officer at exportation for the purposes of customs control and in the prescribed circumstances, the goods declaration under subsection (1) shall be lodged at a customs office in the prescribed form and contain the prescribed information, in accordance with regulations under this Act.

(15) The Commissioner-General may maintain a register of importers and issue a numeric or alpha-numeric code to any importer for the purpose of identifying such importer where a written goods declaration is required under this section.

(16) In such circumstances as may be prescribed, mail may be released prior to lodgement of the goods declaration required under subsection (1) and prior to the payment of duties and taxes thereon.

(17) Where mail is released under subsection (16), the importer or consignee of the mail shall, within fourteen days, lodge a goods declaration for the mail in the manner described in section 12.

Correction of goods report and declarations; inadvertent errors.

12. (1) If a report of imported or exported goods lodged under section 8, or a goods declaration lodged under section 11 are inaccurate in any particular, the importer or exporter shall immediately when such inaccuracy is discovered send, deliver or transmit to the proper officer a full and accurate report or declaration concerning the goods.

(2)⁹ If a report under section 8 or a goods declaration under section 11 is inaccurate, in accordance with subsection (1), the goods that are reported or declared are liable to be seized and forfeited and the Commissioner-General may, unless satisfied that the inaccuracy is inadvertent, exercise powers under this Act to seize and forfeit those goods.

(2A)¹⁰ For the purposes of subsection (2), an inaccuracy is not inadvertent if it –

- (a) is an under-declaration of the quantity of goods;
- (b) is a mis-description of the goods;
- (c) states incorrect packing details;
- (d) states incorrect ownership details; or
- (e) is a manipulation of import trade information (whether before or after the manifest has been electronically registered, or after duty has been assessed by the Commissioner-General);

⁹ Subsection (2) repealed and replaced by FA2017 s.31(a). Previously read:

(2) If an inaccurate goods report or declaration, such as contemplated in subsection (1) are lodged by an importer or exporter and the Commissioner-General is satisfied that the inaccuracy was inadvertent and immaterial except for statistical purposes, and was not primarily intended to avoid payment of duties and taxes lawfully payable on the goods or the restriction or prohibition of imports or exports, then notwithstanding anything in this Act or in any instrument made thereunder, the goods shall not be liable to forfeiture, or the importer to any fine, by reason only of the inaccuracy of the declaration. Such inadvertent errors may include -

- (a) errors in transcription;*
- (b) arithmetical mistakes in the goods declaration or supporting documents;*
- (c) omissions of elements of the dutiable value, such as inland freight abroad;*
- (d) errors in the conversion of foreign currency;*
- (e) incorrect deductions, such as discounts, the inadmissibility of which is not within the knowledge of the importer, and similar errors arising from misapprehension of the principles for the valuation of imported goods under sections 16 and 17;*
- (f) an incorrect declaration of tariff subheading under section 13, where the nature and other physical characteristics of the goods have been properly declared;*
- (g) a discrepancy between the quantity of goods shown in the freight declaration and the true quantity, where due to a clerical error.*

¹⁰ Subsection (2A) inserted by FA2017 s.31(b)

and the inaccuracy results in, or would result in if not detected, a loss of revenue.

(3) Whenever under this Act, more than one person is responsible for the performance of any obligation, performance of the obligation by any one of them shall be deemed to be performance by all of them, and whenever liability for duty or any penalty devolves on two or more persons, each person shall be jointly and severally liable for such duty or amount.

Classification of imported and exported goods.

13. In lodging a goods declaration under section 11, the importer or exporter shall determine and declare the classification subheading for the imported or exported goods under the nomenclature of the Harmonized System, as provided under the Tariff Act and pursuant to the applicable international agreements.

Valuation of imported and exported goods.

14. In lodging a goods declaration under section 11, the importer or exporter shall determine and declare the value of the imported or exported goods in the official currency of Sierra Leone, using the official daily exchange rate issued by the Bank of Sierra Leone in effect at the time of importation or exportation, for the foreign currency amount to be converted.

Customs value.

15. (1) Subject to this Act, the value for customs duty purposes of any imported goods shall, at the time the goods declaration is lodged, be the transaction value thereof, within the meaning of section 16.

(2) Unless the context otherwise requires, any reference in this Act to customs value or to value for duty purposes, in relation to imported or exported goods, shall be deemed to be a reference to value for customs duty and tax purposes of the goods, and shall include the cost of the goods and the cost of insurance and freight to transport the goods to Sierra Leone, otherwise referred to as the "C.I.F." value.

Transaction value.

16. (1) Subject to this Act, the transaction value of any imported goods shall be the price actually paid or payable for the goods when sold for export to Sierra Leone, adjusted in terms of section 17, if-

(a) there are no restrictions as to the disposal or use of the goods by the buyer, other than restrictions which -

(i) are imposed by law;

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or such price of the goods is not subject to any term or condition for which a value cannot be determined;

(c) no part of the proceeds of any disposal, use or subsequent resale of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made under section 16;

(d) subject to subsection (3), the seller and the buyer are not related within the meaning of subsection (2)(a).

(2) (a) For the purposes of subsection (1) (d), two persons shall be deemed to be related only if-

(i) they are officers or members of one another's businesses;

(ii) they are legally recognized partners in business;

(iii) the one is employed by the other;

(iv) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;

- (v) one of them directly or indirectly controls the other;
 - (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they directly or indirectly control a third person; or
 - (viii) they are members of the same family.
- (b) Persons who are associated in business with one another, in that the one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they are so deemed in terms of paragraph (a).
- (c) every importer of goods which are not exempted by regulation shall, when accounting for the goods, declare, in the manner prescribed whether or not he is related to the supplier of the goods within the meaning of this section.

(3) Notwithstanding subsection (1)(d), the fact that a buyer and a seller are related within the meaning of subsection (2) (a) shall not in itself be a ground for not accepting the transaction value, where-

- (a) in the opinion of the Commissioner-General such relationship did not influence the price paid or payable; or
- (b) the importer proves that the transaction value closely approximates to one of the following values, namely -
 - (i) the transaction value of identical or similar goods sold for export to Sierra Leone at comparable trade and quantity levels to unrelated buyers in Sierra Leone at or about the same time as the goods to be valued;
 - (ii) the value, ascertained under subsection (7), of identical or similar goods imported into Sierra Leone at or about the same time as the goods to be valued;
 - (iii) the value, ascertained under subsection (8), of identical or similar goods imported into Sierra Leone at or about the same time as the goods to be valued.

(4) If –

- (a) the transaction value of any imported goods cannot be determined under subsection (1), it shall be the price actually paid or payable for identical goods in a sale for export to Sierra Leone at the same commercial level and in substantially the same quantity and exported at or about the same time as the goods to be valued, adjusted, reference to differences in any costs and charges referred to in section 17, on account of differences in distances and modes of transport to the port or place of export;
- (b) no such sale is found, a sale of identical imported goods at either a different commercial or quantity level, or at a different commercial level and quantity level, adjusted to compensate for such differences, shall be used to ascertain the transaction value;
- (c) in the application of this subsection more than one transaction value is determined, the lowest such value shall be the transaction value of the goods to be valued.

(5) If –

- (a) the transaction value of any imported goods cannot be determined under subsection (4), it shall be the price actually paid or payable for similar goods in a sale for export to Sierra Leone at the same commercial level and in substantially the same quantity and exported at or about the same time as the goods to be valued, adjusted, with reference to differences in any costs and charges referred to in section 17, on account of differences in distances and modes of transport to the port or place of export.
- (b) no such sale is found, the provisions of paragraphs (b) and (c) of subsection (4) shall mutatis mutandis apply.

(6) If the transaction value of any imported goods cannot be determined under subsection (5), it shall be determined under of subsection (7) or, when it cannot be determined under subsection (7), it shall be determined under subsection 8:

Provided that at the request, in writing, of the importer concerned, the order of application of subsections (7) and (8) shall be reversed.

(7) If —

- (a) the imported goods or identical or similar imported goods are sold in Sierra Leone in the same condition as that in which they were imported, the transaction value of the imported goods in terms of this subsection shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in Sierra Leone in the greatest aggregate quantity, at or about the time of importation of the goods to be valued, by the importers thereof to persons not related to them, subject to deductions for-
 - (i) commissions usually paid or agreed to be paid or additions usually made for profit and general expenses, including the direct and indirect costs of marketing the goods relative to sales in Sierra Leone of imported goods of the same kind or class as the goods to be valued irrespective of the country of exportation;
 - (ii) the cost of transportation and the cost of loading, unloading, handling, insurance and associated costs incidental to the transportation of the goods from the port or place of export in the country of exportation to the importer's premises in Sierra Leone; and
 - (iii) any duties or taxes paid or payable in Sierra Leone by reason of the importation of the goods or sale of the goods within Sierra Leone;
- (b) neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods to be valued, the transaction value of the imported goods in terms of this subsection shall, subject to the provisions of paragraph (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in Sierra Leone in the same condition as that in which they were when imported, at the earliest date after the importation of the goods to be valued, but not later than 90 days after such importation.
- (c) neither the imported goods nor identical nor similar imported goods are sold in Sierra Leone in the same condition as that in which they were imported, then, if the importer so requests in writing, the transaction value of the imported goods, the terms of this subsection shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Sierra Leone not related to the sellers of such goods, due allowance being made for the value added by such processing and the deductions referred to in paragraph (a).

(8) The transaction value of any imported goods under this subsection shall be based on a computed value, computed by means of information supplied by the producer and consisting of the sum of-

- (a) the cost or value of materials and manufacture or other processing, in producing the goods in question;
- (b) the cost of -
 - (i) packing, including that of the labour or materials concerned; and
 - (ii) containers which are dealt with as being for customs purposes one with the goods in question;
- (c) the value, apportioned to the imported goods as deemed appropriate by the Commissioner-General, with due regard to any relevant request by the importer, of any of the following goods and services if supplied directly or indirectly by the importer free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods, in so far as such value has not been included in the price actually paid or payable, namely -
 - (i) materials, components, parts and similar articles forming part of the imported goods;
 - (ii) tools, dies, moulds and similar articles used in the production of the imported goods;

- (iii) materials consumed in the production of the imported goods;
- (iv) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Sierra Leone and necessary for the production of the imported goods;
- (d) the cost of transportation, loading, unloading, handling and insurance and associated costs incidental to delivery of the imported goods at the port or place of export in the country of exportation and placing those goods on board ship or on any vehicle, or in a container as defined in section 1, at that port or place;
- (e) an amount for profit and general expenses equal to that generally applicable in sales of goods of the same class or kind as the imported goods, which are made by producers in the country of exportation.

(9) Where the transaction value of any imported goods cannot be determined under subsection (8), the Commissioner-General may determine such value on the basis of a previous determination or, where there is no previous determination, by such application as he may deem reasonable of any manner of determining the transaction value under of subsections (1) (4), (5), (7) or (8), but no such determination shall be based on -

- (a) the selling price in Sierra Leone of goods produced in Sierra Leone;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the selling price of goods on the domestic market of the country of origin, or of exportation, of the imported goods;
- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with subsection (8)
- (e) the price of the goods for export to a country other than Sierra Leone;
- (f) a system of minimum customs values; or
- (g) arbitrary or fictitious values.

(10) For the purposes of subsection 7(a)(ii) or section (8)(d), goods which are exported to Sierra Leone from any country but pass in transit through another country shall, subject to any conditions which may be prescribed by regulation, be deemed to have been exported direct from the first-mentioned country.

(11) For the purposes of subsection (7)(a)(ii) or section (8)(d), the port or place of export referred to therein shall be the place in the country of exportation where the goods in question-

- (a) are packed in a container as defined in section 1 or, if not so packed in a container, placed on board ship or on any vehicle which conveys them from or across the border of that country; or
- (b) if they are ships or vehicles moving under their own power, finally leave that country for Sierra Leone.

(12) In the event of a dispute regarding the meaning of any provision of sections 16, 17, and 18, or how those sections shall be applied, the provisions of the WTO's Agreement on Customs Valuation and its interpretative Notes shall prevail.

Additions to and deductions from price paid or payable.

17. (1) In determining the transaction value of any imported goods in terms of subsection 16(1), there shall be added to the price actually paid or payable for the goods-

- (a) to extent that they are incurred by the buyer but are not included in the price paid or payable-
 - (i) any commission other than a buying commission;
 - (ii) brokerage;

- (iii) the cost of packing, including that of the labour and materials concerned;
 - (iv) the cost of containers which are dealt with as being for customs purposes one with the goods;
- (b) the value, apportioned to the imported goods as deemed appropriate by the Commissioner-General, of any of the following goods and services if supplied directly or indirectly by the importer free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable, namely-
- (i) materials, components, parts and similar articles forming part of the goods;
 - (ii) tools, dies, moulds and similar articles used in the production of the goods;
 - (iii) materials consumed in the production of the goods;
 - (iv) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Sierra Leone and necessary for the production of the goods;
- (c) royalties and licence fees in respect of the imported goods, including payments for patents, trademarks and copyright and for the right to distribute or resell the goods, due by the buyer, directly or indirectly, as a condition of sale of the goods for export to Sierra Leone, to the extent that such royalties and fees are not included in the price actually paid or payable, but excluding charges for the right to reproduce the imported goods in Sierra Leone;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and
- (e) to the extent that they are not included in the price actually paid or payable for the goods, the cost of transportation, loading, unloading, handling, and insurance and associated costs incidental to delivery of the goods at the port or place of export in the country of exportation and placing those goods on board ship or on any vehicle, or in a container as defined in section 1, at that port or place.

(2) In determining the transaction value of any imported goods in terms of subsection 15(1), there shall be deducted from the price actually paid or payable for the goods, to the extent that they are included therein, amounts equal to any of the following costs, charges or expenses if identified separately from the balance of the price actually paid or payable for the goods, namely -

- (a) any expenditure incurred for the construction, erection, assembly or maintenance of, or technical assistance provided in respect of the goods after they are imported
- (b) the cost of transport and insurance of the goods within Sierra Leone;
- (c) any duties or taxes paid or payable by reason of the importation of the goods or sale of the goods in Sierra Leone;
- (d) any duty or tax applicable in the country of exportation from which the goods have been or will be relieved by way of refund, drawback, rebate or remission;
- (e) buying commission;
- (f) interest charged in respect of the price payable for the goods;
- (g) any charge for the right to reproduce the imported goods in Sierra Leone.

(3) For the purposes of paragraphs (1)(e) or (2)(a), goods which are exported to Sierra Leone from any country but pass in transit through another country shall, subject to such conditions as may be prescribed by regulation, be deemed to have been exported direct from the first-mentioned country.

(4) For the purposes of paragraphs (1)(e) or (2)(a), the port or place of export referred to therein shall be the place in the country of exportation where the goods in question-

- (a) are packed in a container as defined in section 1 or, if not so packed in a container, placed on board ship or on any vehicle which conveys them from or across the border of that country; or
- (b) if they are ships or vehicles moving under their own power, finally leave that country for Sierra Leone.

Verification and information.

18. (1) Notwithstanding sections 16 and 17, where there is reason for an officer to doubt the value of goods declared under section 16, an officer may ask the importer to provide further information or an explanation, including relevant documents or other evidence that the declared value represents the total amount actually paid or payable.

(2) In the absence of the information requested, the officer may determine that the value of the goods cannot be based on the transaction value and the other provisions for determining the value may be applicable.

(3) Upon written request, an importer shall have the right to an explanation in writing from Customs regarding how the customs value of imported goods was determined.

Origin of imported and exported goods.

19. In lodging a goods declaration pursuant to section 11, the importer or exporter shall determine and declare the country of origin of the goods. The country of origin of goods refers to the country in which the goods have been grown, produced or manufactured and shall be determined according to the rules of origin under sections 21 to 23, inclusive.

Determination of origin.

20. The country of origin of imported goods shall be determined in order to apply-

- (a) the respective rates of customs duty under the Customs Tariff Act,
- (b) any quantitative restrictions on the importation of goods into Sierra Leone, or
- (c) any other measure related to the importation of goods into Sierra Leone.

Goods produced in wholly one country.

21. Goods produced wholly in a given country shall be taken as originating in that country; the following only shall be taken to be produced wholly in a given country:-

- (a) mineral products extracted from its soil, from its territorial waters or from its sea-bed;
- (b) vegetable products harvested or gathered in that country;
- (c) live animals born and raised in that country;
- (d) products obtained from live animals in that country;
- (e) products obtained from hunting or fishing conducted in that country;
- (f) products obtained by maritime fishing and other products taken from the sea by a vessel of that country;
- (g) products obtained aboard a factory ship of that country solely from products of the kind covered by paragraph (f);
- (h) products extracted from marine soil or subsoil outside that country's territorial waters, provided that the country has sole rights to work that soil or subsoil;
- (i) scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for the recovery of raw materials;

- (j) goods produced in that country solely from the products referred to in paragraphs (a) to (i).

Goods produced in more than one country.

22. (1) Where goods have been produced, in part, in two or more countries-
- (a) the goods may be deemed to originate in the country in which the goods were finished in the form in which they are imported into Sierra Leone, or
- (b) the origin of the goods may be determined according to substantial transformation criterion.

(2) In determining the origin of imported goods under section 22(1) (b), consideration shall be given to the relevant Protocols of the ECOWAS. Further, conditions relating to substantial transformation may be defined by regulation by the Commissioner-General under this general rule, the goods are considered to have undergone sufficient manufacturing or processing in a particular country in order to be deemed as originating in that country, if the goods are classified under a heading or subheading under the nomenclature of the Harmonized System, which is different from the headings or subheadings applicable to each of the articles and materials used or consumed in the manufacture or processing of the imported goods, regardless of the origin of each of such articles and materials.

Documentary evidence of origin.

23. (1) Documentary evidence of origin may be required for the application of preferential customs duties for imported goods under the Tariff Act, for trade measures adopted either unilaterally by the Government of Sierra Leone, or under bilateral or multilateral agreements or for measures adopted for reasons of public health or order.

(2) Normally, documentary evidence of origin shall be a declaration in the English language by the importer rendered on the goods declaration, or in some cases also in the form of a certificate issued by a competent authority in the country of production. Such form of certificate may be prescribed by international agreement or by the Commissioner-General. Declarations and certificates of origin may be verified, inter alia, pursuant to mutual assistance agreements between Customs and other national customs administrations.

Duties and taxes on imported goods.

24. (1) There shall be levied and collected on all goods imported into Sierra Leone, customs duties at the rate applicable to the goods as set out in the Tariff Act, and rate of GST applicable to the goods under the Goods and Services Tax Act, 2009.

(2) Customs shall also collect all other duties, taxes, charges and fees that may be imposed by law on imported or exported goods.¹¹

Calculation of duties and taxes.

25. (1) Where duties are imposed on imported goods at a percentage rate, such shall be calculated by applying the rate accorded the goods under the duty Tariff Act and to the value determined in accordance with sections 14 to 17, inclusive ("ad valorem" duties).

(2) Where duties are imposed on imported goods under the Tariff Act according to a specific quantity or a specific value, such duties shall be deemed to apply in the same proportion to any larger or smaller quantity or value, and to any fractional part of such specific quantity or value ("specific" duties).

Payment and recovery of duty and other levies.

26. (1) An importer may aggregate import duties and taxes owed on more than one consignment and may lodge a goods declaration on a periodic basis for all consignments in that period, provided that sufficient amount is prepaid for the period in question, or security is posted as prescribed in the regulations under to section 27.

(2) An importer may prepay import duties and taxes owed on any import consignment prior to arrival of the goods in Sierra Leone in order to expedite the subsequent release of the goods from customs control.

¹¹ See FA2017 s.35 for the African Union Account Levy. Note the Finance Act 2017 is not included in the First Schedule to the NRA Act 2002 (the list of laws for which the NRA is responsible for the collection and administration of taxes and duties).

(3) Customs clearing agents may aggregate import duties and taxes owed under more than one person's account, and instead of paying duties and taxes at the time of lodgement of a goods declaration, may account for and pay those duties at or before closing time for the receipt for funds at the designated customs office or into the centralized customs account on the day the goods were so declared, as prescribed in the regulations.

(4)^{12, 13} All payments of duties, taxes and other levies exceeding Le 500,000 by importers, exporters, customs clearing agents and other persons shall be made –

- (a) electronically;
- (b) by bank cheque, debit card or credit card at a designated Commercial Bank in Freetown or elsewhere in Sierra Leone; or
- (c) at any Customs office prescribed by the Commissioner-General.

(5)¹⁴ Upon written application by a taxpayer, the Commissioner General may enter into a time-to-pay agreement specifying instalment payment in respect of any duties, taxes and levies;

(6)¹⁵ The Commissioner-General may recover any duty imposed under this Act by exercising the enforcement powers of the Commissioner-General under the Income Tax Act, 2000.

(5)¹⁶ Any amount of duty, interest or penalty payable in terms of this Act shall, when it becomes due or is payable, be a debt due to the State and shall be recoverable by the Commissioner-General in the manner hereinafter provided -

- (a) if any person fails to pay any duty, interest or penalty payable, when it becomes due or payable and notice thereof was duly given to such person, the Commissioner-General may-
 - (i) subject any goods imported or reported for exportation on behalf of that person to a lien for the amount payable, and detain those goods at the expense of that person until such amount is paid; and,
 - (ii) on giving thirty days notice by registered mail or by electronic transmission to that person, direct that any goods imported or reported for exportation by or on behalf of that person which have been detained under paragraph (1), or have been otherwise abandoned, seized or confiscated pursuant to this Act or any other applicable Act, be sold by public auction or public tender subject to such regulations as may be prescribed; or,
 - (iii) file with the clerk or registrar of the High Court a statement certified by him as correct and setting forth the amount thereof so due or payable by that person, and such statement shall thereupon have all effects of, and any proceedings may be taken thereon as if it were, a civil judgment lawfully given in that court in favour of the Commissioner-General for a liquid debt of the amount specified in the statement.

¹² Section 26(4) repealed and replaced by FA2017 s.32(a). Previously read:

(4) All payments of duties, taxes and other levies exceeding Le 500,000 by importers, exporters customs clearing agents and other persons shall be made electronically, by bank cheques or by debit or credit cards at the Offices provided that:

- (a) upon written application by a taxpayer, the Commissioner General may enter into a time-to-pay agreement specifying instalment payment in respect of any duties, taxes and levies;*
- (b) the Commissioner General may, on giving not less than seven days notice, undertake distress measures including sealing of business premises for failing to honour an instalment payment entered in the time-to-pay*

¹³ Section 26(4) repealed and replaced by s. 26 of the Finance Act 2016. The former subsection (4) read:

“(4) All payments of duties, taxes and other levies exceeding five hundred thousand leones by importers, exporters, customs clearing agents and other persons shall be made electronically, by bank cheque or by debit or credit card at the customs offices located at Freetown and at Freetown International Airport, Lungi.”

¹⁴ Subsection (5) inserted by FA2017 s.32(b). Note that the inserted (5) is in conflict with the existing subsection numbered (5)

¹⁵ Subsection (6) inserted by FA2017 s.32(b). Note that the inserted (6) is in conflict with the existing subsection numbered (6)

¹⁶ See previous footnotes re numbering

- (b) the Commissioner-General may by notice in writing addressed to the aforesaid registrar, withdraw the statement referred to in paragraph (a) and such statement shall thereupon cease to have any effect:

Provided that the Commissioner-General may institute proceedings afresh under that paragraph in respect of any duty, interest or penalty referred to in the withdrawn statement;

- (c) where the Commissioner-General directs the sale of any abandoned, seized, forfeited or confiscated goods by auction under this Act and the regulations -
- (i) the goods shall be sold by auction or by tender, after such public notice as is prescribed, or in the absence of such prescription after reasonable public notice;
 - (ii) the goods may be sold free or subject to duty and charges;
 - (iii) the purchase price shall be paid in cash, certified cheque or by electronic transfer on the acceptance of a bid or tender;
 - (iv) no bid or tender need be accepted; and
 - (v) the goods may be re-offered until sold at a price satisfactory to the Commissioner-General;
- (d) proceeds of any goods sold by the Commissioner-General by auction shall be applied-
- (i) firstly, in the payment of the expenses of the sale; and
 - (ii) secondly, in payment of any duty and tax payable; and
 - (iii) thirdly, in payment of any warehouse rent and charges; and
 - (iv) fourthly, if written notice of the harbour dues, wharfage dues or freight has been given to the Commissioner-General, in payment of any harbour dues, wharfage dues or freight due on the goods, and the balance, if any, shall be paid into the Consolidated Fund;
- (e) the Commissioner-General may institute proceedings for the sequestration of the estate of any person and shall for the purposes of such proceedings be deemed to be the creditor in respect of any duty, interest or penalty payable by such person under this Act.

(6) Notwithstanding anything contained in the National Revenue Authority Act, 2002 pertaining to the Courts Act, 1965 a statement for any amount whatsoever may be filed under subsection 5 (a) with the clerk of the Magistrate's Court having jurisdiction in respect of the person by whom such amount is payable in accordance with this Act.

(7) Should any person receive a repayment of duty by way of refund, remission, or drawback to which that person is not entitled under this Act, the amount repaid shall immediately become a debt due to the State in accordance with subsection (3).

(8)¹⁷ Importers of petroleum products shall pay a minimum of 50% duty and taxes assessed upon submission of goods declaration to the Customs Department at the point of entry prior to warehousing.

Payment security and guarantees.

27. (1) The Commissioner-General may make regulations prescribing-

- (a) that nature, form or amount of any bond, security or deposit required to be given under this Act or the regulations;
- (b) the form, nature and the terms and conditions of any such bond, security or deposit.

(2) The Commissioner-General may require any person to give security by bond, guarantee or deposit for the observance of any condition under this Act.

¹⁷ Subsection (8) inserted by s. 19 of the Finance Act 2015

- (3) The right of the Commissioner-General under subsection (2) to require and take a security includes the right to require and take security for-
- (a) compliance with conditions or requirements to which the importation or exportation of goods are subject;
 - (b) any duty or tax that may be payable on goods under this Act, the Tariff Act, the GST Act, 2009, or the Excise Act, 1982;
 - (c) payment of any penalty that a person may be liable to pay under this Act.
- (4) Any person required to provide security shall be allowed to choose any form of security provided that it is acceptable to Customs.
- (5) Customs shall not require security when satisfied that an obligation to Customs will be fulfilled.
- (6) When security is required to ensure that the obligations arising from a customs procedure will be fulfilled, Customs shall accept a general security, in particular from declarants who regularly declare goods at different customs offices in the territory.
- (7) Where security is required, the amount of security to be provided shall be as low as possible, in respect of the payment of duties and taxes, and shall not exceed the amount potentially payable.
- (8) Where security has been furnished, it shall be discharged as soon as possible after Customs is satisfied that the obligations under which the security was required, have been duly fulfilled.

Interest on outstanding accounts.

28. (1) Interest shall be paid by an importer, from such time and at such rate as may be periodically determined and published by the Bank of Sierra Leone, on any outstanding account payable in terms of this Act, the Tariff Act, or the GST Act, 2009, in respect of each month or fraction of a month between the time determined above and the time the entire amount owing is paid.
- (2) Where any interest payable under subsection (1) is less than twenty thousand leones, no such interest shall be payable.
- (3) Any interest payable or repayable under this Act shall be calculated monthly, and a fraction of a month shall be regarded as a full month.

PART III - APPEALS

Re-determinations and appeals.

29. (1) An officer may examine goods and may re-determine the classification determined in accordance with section 13, the value for duty determined in accordance with section 14, or the country of origin determined in accordance with section 19, of imported goods at any time before, or within one year after the goods declaration is lodged under section 11.
- (2) Formal notice in writing of a re-determination under subsection (1) shall be given, sent or transmitted to the importer, stating the reasons for the redetermination.
- (3) Where an officer does not make a re-determination under subsection (1), the original determination by the importer of the classification, value for duty or country of origin of the imported goods shall be final, except in cases where the determination was made on the basis of false evidence or negligent or fraudulent action on the part of the importer
- (4) A re-determination under subsection (1) is not subject to review, or to be restrained, prohibited, removed, set aside or otherwise dealt with except to the extent and in the manner provided by sections 30 to 32.
- (5) The owner of imported or exported goods shall be responsible for unpacking and delivering goods for examination by an officer, and shall also be responsible for all costs related to unpacking and delivering the goods for such examination.

Appeals by importers from re-determinations.

30. (1) An importer who is directly affected and aggrieved by a re-determination under subsection 29(1) shall have recourse of appeal, without penalty, to the Commissioner-General.

(2) An importer shall not be the subject of a fine or the threat of a fine merely because an appeal is lodged under subsection (1).

(3) An appeal under subsection (1) shall be lodged in the English language in written form within 90 days of the formal notice of re-determination given under subsection 32(2), and shall state the grounds on which it is being made, along with any necessary, relevant supporting evidence.

(4) In lodging an appeal under subsection (1), the importer shall be required to remit an amount adequate to cover the import duties and taxes assessed on the goods in accordance with the re-determination made under subsection 29(1).

(5) The importer shall be permitted to withdraw an appeal at any stage of the process.

Decisions on appeal.

31. (1) The Commissioner-General shall give, as soon as possible, the decision upon the appeal and shall provide formal written notification of the decision to the importer.

(2) In cases where the Commissioner-General allows the appeal, the Commissioner-General shall put the decision into effect as soon as possible, including the refund of the additional duty and tax, if any, plus interest on such amount to be calculated at a rate determined by the Commissioner, between the time of the notification of re-determination under subsection 29(2), and the time such amount is refunded.

(3) Where interest owing under subsection (2) is less than twenty thousand leones, no interest shall be paid.

(4) In cases where the Commissioner-General dismisses the appeal, the importer shall be advised, in writing, of the reasons for the verdict.

Further appeal.

32. (1) The importer who is aggrieved by a verdict rendered under subsection 31(1) shall have the right to lodge a further appeal to the High Court.

(2) An appeal under subsection (1) shall be lodged in writing within 90 days of the date of notification of the decision by the Commissioner-General under subsection 31(1), and shall state the grounds on which it is being made, along with any necessary, relevant supporting evidence.

(3) The submission of an appeal shall not cause implementation of the disputed ruling or decision to be suspended.

(4) By way of derogation from subsection (1), where irreparable damage may be caused to the person who lodged the appeal, Customs shall suspend implementation of the disputed ruling or decision, in whole or in part.

(5) Customs may suspend implementation of the disputed ruling or decision, in whole or in part, where they have good reason to believe that it is inconsistent with this Act.

(6) Where the disputed ruling or decision has the effect of causing customs duties, fees or taxes to be payable, suspension of that ruling or decision shall be conditional upon the provision of a guarantee, in accordance with section 27, unless such a guarantee would be likely to cause the debtor serious economic or social difficulties.

(7) Customs may adopt measures for the implementation of subsection (4).

Finality of verdicts.

33. The verdict rendered by the Commissioner-General under subsection 29(1) shall be final and binding on both the importer and the customs administration, and shall serve as a precedent for the future importation of goods into Sierra Leone, unless and until a further appeal by either the importer or the Commissioner-General is lodged and considered, in accordance with appeal provisions pertaining to verdicts rendered by the Commissioner-General.

Information regarding appeals.

34. The Commissioner-General shall ensure that all information on matters of general application arising from the hearing and disposition of appeals is publicised in an appropriate manner. .

Repayment import duties and taxes

35. (1) The Commissioner-General may grant to the importer who paid duties and taxes on imported goods under this Act, a refund of the whole or part of the of duties and taxes, or taxes, as the case may be, where-

- (a) the goods have suffered damage, deterioration or destruction at any time from the point of shipment to Sierra Leone, to the time of release from customs control;
- (b) the goods have suffered a loss in volume or weight arising from natural causes while in a customs bonded warehouse or a State warehouse, and the importer paid duties on those goods before such a loss was taken into account;
- (c) the actual quantity released is less than the quantity declared on the goods declaration lodged under section 11;
- (d) the goods released are of an inferior quality to the quality declared for the goods on the goods declaration lodged under section 11;
- (e) duties and taxes have been paid, or overpaid in error on the goods for any reason.

(2) Remnants of goods provided for under subsection (1) (a) may be-

- (a) declared for home use in their existing state as if they had been imported in that state;
- (b) re-exported;
- (c) abandoned free of all expenses to Customs; or
- (d) rendered commercially valueless under Customs control, without any expense to Customs.

(3) Where imported postal items are not delivered or are refused by the addressee, repayment or remission of import duties and taxes shall be granted upon request in respect of goods contained therein, provided that the goods are-

- (a) re-exported; or
- (b) destroyed or abandoned without expense to Customs, as an officer may decide.

(4) No refund or remission shall be granted under subsection (1) unless the importer making the claim-

- (a) affords an officer reasonable opportunity to examine the goods in respect of which the claim is made or otherwise verify the reason for the claim; and
- (b) submits a written application of claim in the prescribed form and manner, to an officer within 90 days from the date of the goods declaration lodged under section 11, and provides the reason for the claim.

(5) Any importer who is granted a refund of duties under subsection (1) shall be granted, in addition to the refund, interest thereon at a rate to be determined by the Commissioner-General, in respect of each month or fraction of month between the time the claim is received in accordance with subsection (4) (b), and the time the refund is granted.

(6) Where interest owing under subsection (5) is less than twenty thousand leones, no interest shall be paid.

Direct shipment and transshipment.

36. For the purposes of this Act, goods are shipped directly to Sierra Leone from another country when the goods are conveyed to Sierra Leone from that other country on a through bill of lading to a consignee in Sierra Leone.

Transshipment through intermediate countries.

37. For the purposes of this Act, where goods are exported to Sierra Leone from any country but are transhipped in any intermediate country, the goods shall be deemed to have been shipped directly to Sierra Leone from the first mentioned country if-

- (a) the goods remain under customs transit control in the intermediate country;
- (b) the goods do not undergo any operation or processing in the intermediate country other than unloading, reloading, splitting up or consolidating of loads, or any operations required to keep the goods in proper or good condition;
- (c) the goods do not enter into trade or consumption in the intermediate country; or
- (d) the goods remain in temporary storage in the intermediate country for a period not exceeding six months.

Coastwise carriage.

38. (1) The conveyance of goods by ship between any coastal ports of Sierra Leone shall be deemed to be coastwise traffic and all ships employed in such traffic shall be deemed to be coasting ships.

(2) A foreign-going ship may also carry coastwise goods while on a voyage between ports in Sierra Leone subject to the regulations relating to such goods.

(3) Before goods to be transported under the coastwise carriage procedure are loaded on a vessel, the master or other person concerned shall present to the proper officer a goods declaration giving details of the vessel, listing the imported goods to be carried under this procedure, and stating the customs office or offices at which they are to be declared.

(4) Once the goods declaration referred to in subsection (3) is endorsed by an officer, it shall constitute the authority for the conveyance of the goods under the coastwise carriage of goods procedure.

(5) For the purposes of this Act, any goods landed from any ship at a place in Sierra Leone, or suspected by an officer of having been so landed shall, until the contrary is proved to the satisfaction of the officer, and the provisions of the regulations relating to such goods carried coastwise are complied with, be deemed to be imported goods on which duty has not been paid.

Stores.

39. (1) Any goods for use in a ship, aircraft or other conveyance engaged in international transport arriving in Sierra Leone, for use by, or retail sale to persons carried therein, including narcotic drugs for medical use, tobacco products, as well as fuel, lubricants, spare parts and other articles of equipment whether or not for immediate fitting or use on the conveyance, shall be treated for the purposes of this Act and the Tariff Act as stores, and as such shall be exempted from payment of import duties and taxes.

(2) Any goods for consumption by passengers and crew shall be exempted from import duties and taxes provided they remain on board the vessel, aircraft or other conveyance while in Sierra Leone, and provided quantities of such stores are deemed reasonable having regard to the number of passengers and crew, and to the length of stay of the conveyance, provided the length of any such stay is considered reasonable.

(3) Stores may be issued to members of the crew of a vessel undergoing repairs in a dock or shipyard in Sierra Leone, provided the stay in a dock or shipyard is considered to be of a reasonable duration.

(4) Treatment of goods as stores shall apply equally, regardless of the country of registration or ownership of the vessel, aircraft or other conveyance.

(5) The requirement for a written goods declaration under section 11 shall be dispensed with for such stores, provided a Ship's Stores Declaration is maintained on board the vessel, aircraft or other conveyance of all stores for consumption of passengers and the crew, such as narcotics for medical use, tobacco products.

(6) Stores on board a vessel, aircraft or other conveyance having arrived in Sierra Leone shall be allowed-

(a) to be cleared for home use or to be placed under another Customs procedure, subject to compliance with the relevant conditions; or

(b) subject to prior authorization from an officer, to be transferred respectively to other vessels, aircraft or other conveyances engaged in international traffic.

(7) An officer may, from time to time, take stock of stores on board, and after the quantities permitted have been issued, place the remainder under customs seal.

(8) When deemed indispensable, an officer may require the removal of stores from the vessel, aircraft or other conveyance for secure storage elsewhere during the stay of the conveyance in Sierra Leone.

(9) Vessels and aircraft which depart Sierra Leone for an ultimate foreign destination shall be entitled to take on board, free of import and export duties and taxes and internal duties and taxes -

(a) stores for consumption by the passengers and the crew, and stores to be taken away in such quantities as an officer deems reasonable, having regard to the number of passengers and crew, to the length of voyage or flight, and to quantities of such stores already on board; and

(b) stores for consumption necessary for operation and maintenance of the vessel or aircraft, in such quantities as are deemed reasonable for operation and maintenance during the intended voyage or flight, having regard also to any quantities for such stores already on board.

(10) Replenishment of stores shall be allowed free of import and export duties and taxes for vessels, trains and aircraft which have arrived in Sierra Leone and which need to replenish their stores for the journey to their final destination in Sierra Leone.

Transit and transshipment.

40. (1) Where imported goods are declared for transit or transshipment, the Commissioner-General may allow the goods to be removed under Customs control for that purpose, subject to certain conditions and restrictions which may be imposed, without payment of duty.

(2) Freedom of transit shall be allowed through the territory, via the routes most convenient for international transit, for traffic in transit to or from the territory of neighbouring countries. No distinction shall be made for customs control or for liability of customs duties, tax or other levy under Sierra Leonean law which is based on the flag of vessels, the place of origin, departure, entry, exit or destination, or on any circumstances relating to the ownership of goods, of vessels or of other means of transport, except for reasonable administrative expenses.

(3) Various measures of customs control may be applied by Customs to transshipments and customs transits, including electronic and manual customs seals, documentary requirements, financial guarantees, and customs escort convoys.

(4) In cases where the Commissioner-General is satisfied that goods are imported only temporarily with a view to subsequent re-exportation, the goods may be released on importation, subject to certain conditions which may be imposed, without payment of duty.

(5) Goods declared under customs transit shall not be subject to the payment of import or export duties and taxes, provided the goods are transported inbond-

(a) from a customs office of entry to a customs office of exit (through transit);

- (b) from a customs office of entry to an inland customs office (inward transit);
- (c) from an inland customs office to a customs office of exit (outward transit);
- (d) from one inland customs office to another inland customs office (interior transit).

(6) Upon filing the goods declaration for goods under the customs transit procedure, the declarant shall be responsible for compliance with the obligations incurred under this procedure; in particular, the declarant shall ensure that the goods are produced intact at the office of destination in accordance with the conditions which may be imposed under subsection (1).

(7) Goods declared under the transshipment procedure shall not be subject to the payment of import duties and taxes or to export duties and taxes provided the declarant complies with the conditions which may be imposed under subsection (1).

Warehouses, container depots and duty- free shops.

41. (1) The Commissioner-General may, where necessary, issue to any person, qualified under such regulations as may be prescribed, a licence for the operation of any place as a -

- (a) transit warehouse or container depot for the temporary storage and examination of imported goods that have not been released;
- (b) customs bonded warehouse for the storage of imported goods that have not been released or are destined for exportation, or for goods manufactured in Sierra Leone pending payment of any duties and taxes due thereon, and compliance with the provisions of any law;
- (c) duty free shop for the sale of goods free of duties and taxes levied on goods under the Tariff Act, or the GST Act, 2009, or any other law pertaining to customs, to persons leaving Sierra Leone ("outwards duty-free shop") or to persons entering Sierra Leone ("inwards duty-free shop"); and may specify in the licence any restriction as to the classes of goods that may be received therein or the circumstances in which goods may be received therein.

(2) The Commissioner-General may, subject to the regulations, amend, suspend, renew, cancel or reinstate a licence issued under subsection (1).

(3) Any goods which are upon their importation declared for entry into a customs bonded warehouse shall be allowed, subject to such conditions or restrictions as may be imposed by or under warehouse regulations, warehoused without payment of duty for a maximum period of two years.

(4) The operator of a duty free shop shall ensure that the prices of goods offered for sale at the duty free shop reflect the fact that the goods are free of duties and taxes.

(5) The operator of a transit warehouse, container depot, customs bonded warehouse or duty free shop shall, where an officer so requests, afford the officer free access to the warehouse, depot or duty free shop or any premises or place under his control that is attached to or forms part of the warehouse, depot or duty free shop, to open any package or container of goods therein or remove any covering therefrom, to inspect the goods, and shall provide such an officer samples in order to determine proper payment of import duties and taxes, where necessary.

(6) Goods in a customs bonded warehouse or in a duty free shop, shall be allowed to undergo usual forms of handling to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, and repacking, or any operation necessary for preservation of the goods.

PART IV - LIABILITY FOR DUTIES AND OTHER TAXES

Operator's liability for duties and taxes.

42. (1) The operator of a transit warehouse, container depot, customs bonded warehouse or duty free shop shall be liable for all duties or taxes levied under this Act, the Tariff Act, the GST Act, 2009, or any other law pertaining to customs, on goods that have been received therein unless he proves that the goods are still in the warehouse, depot or duty free shop, have been declared and accounted for under section 11, or have been released by an officer.

(2) All operators shall be required to post a customs bond or guarantee adequate to assure that all duties and taxes may be payable.

(3) The rates of duties payable on goods under subsection (1) shall be-

(a) where goods have been received in a transit warehouse or container depot, the rates applicable to such goods at the time they were declared under section 11; and

(b) where the goods have been received in a customs bonded warehouse or duty free shop, the rates applicable to such goods at the time they were declared for such purpose and entered therein.

Regulations governing operation of warehouses, container depots and duty-free shops.

43. The Commissioner-General may make regulations -

(a) prescribing qualifications as to the citizenship and residence or any other qualifications that must be met by an operator of a transit warehouse, container depot, customs bonded warehouse, or duty-free shop;

(b) prescribing the terms and conditions on which licences for the operation of a transit warehouse, container depot, customs bonded warehouse or duty-free shop may be issued under section 41, including the security or standing deposit that may be required of operators thereof, the duration of such licences and the fees or the manner of determining fees, if any, to be paid for such licences;

(c) prescribing the circumstances in which licences for the operation of transit warehouses, container depots, customs bonded warehouses, and duty-free shops may be issued, amended, suspended, renewed, cancelled or reinstated;

(d) establishing standards for transit warehouses, container depots, customs bonded warehouses, or duty free shops;

(e) prescribing the records to be kept by operators of transit warehouses, container depots, customs bonded warehouses or duty free shops;

(f) prescribing the manner of acknowledging receipt of goods in transit warehouses, container depots, customs bonded warehouses and duty-free shops;

(g) establishing the circumstances in which, and the extent to which goods may be manipulated, unpacked, packed, altered or combined with other goods while in transit warehouses, container depots, customs warehouses or duty-free shops;

(h) prescribing facilities, equipment, and personnel that must be provided at transit warehouses and container depots for customs purposes;

(i) prescribing the circumstances in which the operator of a transit warehouse or container depot may refuse goods that are brought to the warehouse or depot for safe-keeping; and

(j) regulating the transfer of ownership of goods in transit warehouses or customs bonded warehouses or duty-free shops.

Temporary admission.

44. (1) Temporary admission into Sierra Leone shall be granted for imported goods, subject to their re-exportation in the same state, with conditional relief from duties and taxes for -

(a) goods for display or use at exhibitions, fairs, meetings or similar events;

(b) professional equipment;

(c) welfare material for seafarers;

(d) scientific equipment;

(e) pedagogic material;

(f) samples and advertising films and videos;

- (g) tourist publicity material;
- (h) packings;
- (i) containers;
- (j) pallets;
- (k) commercial vehicles.

(2) A goods declaration for imported goods shall be lodged under the temporary admission procedure pursuant to section 11, and any requirement for security shall be waived for the goods specified in paragraphs (1)(h), (i), (j) and (k).

(3) Temporary admission shall furthermore be granted with conditional, partial or total relief from duties and taxes for -

- (a) used removable articles belonging to a person who takes up temporary residence in Sierra Leone;
- (b) articles, including vehicles, which, by their nature are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose;
- (c) data-carrying media for use in automatic data processing;
- (d) drawings, plans and models to be used in the manufacture of goods;
- (e) matrices, blocks, plates and similar articles, on loan or hire, for printing illustrations in periodicals or books;
- (f) matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad;
- (g) instruments, apparatus and machines to be tested and checked;
- (h) instruments, apparatus and machines made available free of charge to a customer in Sierra Leone, by or through a supplier or repairer, pending the delivery or repair of similar goods;
- (i) costumes and scenery items on loan or on hire to dramatic societies or theatres;
- (j) goods which have to undergo a change of packing prior to their delivery abroad;
- (k) goods such as apparel, articles of jewellery and carpets sent on "sale or return" terms to persons not engaged in trade in such goods;
- (l) animals, sports requisites and other articles belonging to a person resident abroad, for use by that person in sport contests and demonstrations;
- (m) works of art, collector's pieces and antiques for display in exhibitions, including those organized by the artists themselves;
- (n) books on loan to a person resident in Sierra Leone;
- (o) photographs, transparencies and films to be shown in an exhibition or at a competition for still or cinema photographers;
- (p) draught animals and equipment for the working of lands adjacent to the border by persons resident abroad;
- (q) animals brought to pasture on lands adjacent to the border worked by persons resident abroad;
- (r) horses and other animals imported for shoeing or weighing, or for treatment or other veterinary purposes;
- (s) specialized equipment arriving by ship and used on shore at ports of call for the loading, unloading and handling of cargo.

- (4) The Commissioner-General may prescribe regulations under subsections (1), (2), and (3) pertaining to -
- (a) prior authority that may be required for the temporary admission of certain goods;
 - (b) the form and amount in which security may be required for the temporary admission of certain goods, taking into consideration the duration of their stay in Sierra Leone, the depreciation consequent upon the use made of them or the hire charges paid for them;
 - (c) the use of other forms required to declare the temporary admission of goods; and,
 - (d) the point in time to be taken into consideration for the purpose of determining the value and quantity of goods declared for temporary admission, and subsequently declared for home use in Sierra Leone and the rates of import duties and taxes applicable.

Draw backs.

45. (1) A drawback of duties paid may be paid in respect of -

- (a) imported goods subsequently exported in the same condition as imported;
- (b) imported goods used in, wrought into or attached to goods manufactured or produced in Sierra Leone and subsequently -
 - (i) exported;
 - (ii) used in Sierra Leone in foreign aid projects; or
 - (iii) used in Sierra Leone under the terms of a technical assistance agreement;
- (c) imported material, other than fuel or plant equipment, directly consumed or expended in the manufacture or production in Sierra Leone of goods subsequently exported;
- (d) imported goods, where the same quantity of domestic or imported goods of the same class is used in, wrought into or attached to goods manufactured or produced in Sierra Leone and subsequently exported; or
- (e) imported materials, other than fuel or plant equipment, where the same quantity of domestic or imported materials of the same class is directly consumed or expended in the manufacture or production in Sierra Leone of goods subsequently exported.

(2) For the purposes of subsection (1), goods shall be deemed to be exported if they are -

- (a) placed in a customs bonded warehouse, a duty free shop, or for exportation;
- (b) designated as stores under section 39 and supplied for use on board a conveyance outside of the territory of Sierra Leone;
- (c) used for equipment, repair or reconstruction of ships or aircraft within such class of ship or aircraft as may be prescribed;
- (d) used or destined for use in such other manner as may be prescribed.

(3) An application in such form and manner as may be prescribed by the Commissioner-General, for a drawback of duties paid on imported goods and materials shall be made within four years of the date of the Goods declaration for the imported goods and materials under section 11.

(4) No drawback shall be granted under this section unless the person applying for the drawback provides such documentary evidence in support of the application, as may be prescribed, but, Customs shall not withhold payment of drawback solely because, at the time of importation of the goods for home use, the importer did not declare the intention of claiming a drawback upon exportation.

(5) Any person who is granted a drawback of duties under subsection (1) shall be granted, in addition to the drawback, interest thereon at a rate to be determined by the Commissioner-General in respect of each month or fraction of month between the time application is lodged under subsection (3) and the time the drawback is paid.

(6) A drawback shall be paid as soon as possible after the claim has been verified, and payment of the drawback shall be made, whenever possible, by electronic means.

(7) Customs shall, if so requested, pay drawback periodically on goods exported during a specified period.

(8) Where interest payable under subsection (5) is less than twenty thousand leones, no interest shall be paid.

Treatment of materials consumed and waste in drawback procedure

46. The amount of drawback that is granted under section 45 shall be reduced by an amount ascertained in such manner as may be determined by the Commissioner-General where -

- (a) the drawback is granted in respect of goods used in, brought into or attached to goods manufactured or produced in Sierra Leone, or in respect of materials consumed or expended in the manufacture or production of goods, and
- (b) merchantable scrap, waste or by-product result from a process referred to in paragraph (a).

Inward processing.

47. (1) The Commissioner may make regulations granting relief from the payment of customs duties imposed under the Tariff Act, that, but for this section, would be payable in respect of -

- (a) imported goods used in, wrought into or attached to specified goods processed in Sierra Leone and subsequently -
 - (i) exported without being used in Sierra Leone for any purpose;
 - (ii) used in Sierra Leone in foreign aid projects;
 - (iii) used in Sierra Leone under the terms of a technical assistance agreement; and,
- (b) imported materials, other than fuel or plant equipment, directly consumed or expended in the processing in Sierra Leone of specified goods subsequently exported without being used in Sierra Leone for any purpose.

(2) Relief from payment of duties shall not be granted on merchantable scrap, waste or by-products resulting from a process referred to in subsection (1), nor for goods which cannot be exported or used in accordance with paragraphs (1)(a)(ii) or (iii) for reasons such as production overruns, goods not made to order, and the processor wishes to divert such goods to home consumption.

Application for inward processing.

48. For the purposes of section 47, an application shall be -

- (a) made in the prescribed form before the importation of the articles or materials by the person who will process the goods in Sierra Leone that are subsequently exported;
- (b) accompanied by evidence satisfactory to the Commissioner-General of-
 - (i) an agreement for the sale and the exportation from Sierra Leone of those goods whose processing in Sierra Leone will use or consume the imported articles or materials;
 - (ii) successful performance of compliance with the customs duty drawback procedure;
 - (iii) a pattern of past sales and exportations, or contracts for future sales and exportations from Sierra Leone of goods processed in Sierra Leone that would, if the pattern continues, result in the sale and exportation from Sierra Leone of the goods whose processing in Sierra Leone uses or consumes the imported articles or materials; and

- (c) accompanied by security for the performance by the processor of the goods whose processing in Sierra Leone will use or consume the articles or materials to be imported, to export those goods from Sierra Leone.

Conditions for relief from customs duties.

49. Relief from customs duties granted in respect of imported articles or materials under section 47 is subject to the conditions that the person processing the imported articles or materials shall-

- (a) submit to the Commissioner-General such reports and other information as are required by the Commissioner-General for the due administration of sections 47, 48 and 49;
- (b) export, within four years from the date of the Goods declaration for the imported articles or materials, the goods the processing of which uses or consumes the imported articles or materials; and
- (c) not use or permit to be used for any purpose, other than exportation, the goods whose processing uses or consumes the imported articles or materials.

Re-importation in same State.

50. (1) Goods that are re-imported into Sierra Leone in the same state as they were in at the time of exportation from Sierra Leone shall be entitled to re-entry free of import duties and taxes and to repayment of any export duties and taxes paid on exportation, provided-

- (a) the goods have not undergone any manufacturing, processing or repairs while outside Sierra Leone;
- (b) the re-imported goods can be identified by an officer as the goods which were exported;
- (c) that any sums chargeable as a result of any repayment or remission of, or conditional relief from duties and taxes or any subsidies or other amounts granted at exportation, are paid;
- (d) re-importation occurs no longer than one year subsequent to the time of exportation.

(2) Re-importation of goods in the same state shall be allowed even if only part of the exported goods is re-imported.

(3) Re-importation in the same state shall not be refused on the grounds that the goods have been used or damaged, or have deteriorated during their stay abroad.

(4) Re-importation in the same state shall not be refused on the grounds that, during their stay abroad, the goods have undergone operations necessary for their preservation or maintenance provided, however, that their value at the time of exportation has not been enhanced by such operations.

(5) Re-importation in the same state shall not be limited to goods imported directly from abroad but shall also be authorized for goods which are placed under another customs procedure.

(6) Re-importation in the same state shall not be refused on the grounds of the country whence the goods were consigned, nor shall this customs procedure be refused on the grounds that the goods were exported without notification of intended return.

(7) No written goods declaration shall be required for the re-importation in the same state of packing, containers, pallets and commercial vehicles which are in use for the international transport of goods, subject to the condition that such were in free circulation in Sierra Leone at the time of exportation.

(8) The Commissioner-General may prescribe regulations concerning the reimportation into Sierra Leone of goods in the same state as they were in before exportation.

Special Economic Zones.

51. (1) Special Economic Zones may be established within the territory of Sierra Leone, and shall be designated as customs control zones under section 7.

(2) Access to a Special Economic Zone shall be provided for imported goods, free from payment of customs duty, and GST for all such goods used or consumed directly in the production of goods for export from Sierra Leone in such zones by a licensed developer, enterprise or operator, including -

- (a) all articles and materials required in the export production process, and in the construction of the production facilities in the Special Economic Zone;
- (b) all capital equipment and machinery related to zone activities;
- (c) exemption from any import licensing requirements and other restrictions, other than those restriction or prohibitions imposed on grounds of public morality or order, public security, public hygiene or health, or for veterinary or phytopathological considerations, or relating to the protection of intellectual property rights such as patents, trademarks and copyrights;
- (d) exemption from all export controls, duties, taxes and other restrictions.

(3) Goods produced in a Special Economic Zone which are not exported, may be diverted, only in extraordinary circumstances to use, sale or other disposition in Sierra Leone and shall be treated for customs purposes as goods imported from outside the territory of Sierra Leone.

(4) A Special Economic Zone developer, enterprise or operator, shall be responsible for-

- (a) lodging a goods declaration under section 11, relating to the importation, or delivery on drawback of goods intended for delivery to a zone, maintaining books and records on all goods entered into, used in, and taken from a Special Economic Zone;
- (b) lodging a goods declaration under section 11 for home use on all goods imported into a Special Economic Zone which are not exported from Sierra Leone and meeting any obligations with respect to all restrictions and requirements pertaining to such imported goods which are not exported from Sierra Leone;
- (c) lodging a goods declaration under section 11 for export on all goods exported from a Special Economic Zone;
- (d) providing such office accommodation, signs, notices and other facilities as the Commissioner-General shall consider necessary to enable an officer to carry out his duties at the Special Economic Zone;
- (e) providing suitable markings defining, for customs purposes, the area of the zone which is under his management and control, and the place or places approved by the Commissioner-General for persons or goods entering or leaving the zone; and
- (f) ensuring that goods shall not be brought into a Special Economic Zone for delivery therein, except to a licensed developer, enterprise or operator.

Accounts, books and record-keeping.

52. (1) Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of Customs and within any time limit specified in this Act and applicable Regulations, provide Customs with all the requisite documents and information, in the English Language in an appropriate form (electronic or paper copies of accounts, books and records), and all the assistance necessary for the completion of those formalities or controls.

(2) The person concerned shall, for the purposes of customs control, keep the documents and information referred to in subsection (1) for at least five calendar years, by any means accessible by and acceptable to Customs. In the case of goods released for free circulation in circumstances other than those referred to in subsection, or goods declared for export, that period shall run from the end of the year in which the customs declarations for release for free circulation or export are accepted. In the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end- use, that period shall run from the end of the year in which they cease to be subject to customs supervision. In the case of goods placed under another customs procedure, that period shall run from the end of the year in which the customs procedure concerned has ended.

(3) Where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for three

years beyond the time limit provided for in subsection (1) and, where an appeal has been lodged or where court proceedings have begun, the documents and information must be kept until the appeals procedure or court proceedings are terminated and no further review is possible.

(4) Customs clearing agents shall likewise retain, for a period of five years for inspection and audit by an officer, those records and documents which are necessary to ensure that they have carried out their functions in a legal and responsible manner.

(5) An officer may at all reasonable times enter the premises or place in Sierra Leone where accounts, books and records are kept under subsections (1) and (2) and examine and audit such accounts, books and records.

(6) The Commissioner-General may for any purposes related to the administration or enforcement of this Act require the persons referred to in subsection (1) or (2) to produce at a place specified by the Commissioner-General any accounts, books, letters, invoices, statements (financial or otherwise), or other documents within a reasonable time.

(7) Any person who is required to produce any accounts, books, letters, invoices, statements or other documents under subsections (1), (2) and (3) shall do so, as required, and shall at any reasonable time furnish such facilities as may be required by an officer for entering the premises and for the exercise of his powers under this section.

Record-keeping in Sierra Leone.

53. The operator of a transit warehouse, container depot, customs bonded warehouse, or duty-free shop shall keep in Sierra Leone any records that he is required by the regulations to maintain and shall, where an officer so requests, make them available to the officer for examination.

Intellectual property rights.

54. (1) Sections 54 to 62, govern border measures allowing intellectual property rights holders to challenge the intended or pending importation of suspected counterfeit trademark or pirated copyright goods.

(2) A right holder of an intellectual property right may make application to Customs, in accordance with procedures and under conditions set out in this Act, for suspension of customs clearance procedures and detention of imported goods, goods in transit and goods destined for exportation.

(3) A right holder may submit an application to Customs -

- (a) requesting Customs to suspend clearance of goods suspected of infringing the rights in a registered patent, trademark, or copyright,
- (b) requesting that Customs suspend clearance of goods that are suspected of infringing their copyright or related rights or suspected of being protection-defeating devices,
- (c) requesting Customs to suspend clearance of goods infringing intellectual property rights other than those set out in paragraphs (a) and (b), provided in the case of geographical indications the applicant must provide evidence that the goods are in violation of national law in the country of origin, and where the release of such goods is suspended upon exportation or transit, that the use of the geographical indication is a violation of national law in the country of ultimate destination or sale.

(4) Customs shall establish a centralised system for managing applications for the suspension of customs clearance referred to subsections (1) and (2). The details of such centralised system shall be as prescribed by the Commissioner-General.

Duration of assistance.

55. (1) Customs shall specify how long it will provide assistance regarding applications made under section 54. The minimum duration for such assistance shall be no less than one year, unless the applicant requests a shorter period for assistance or applies for action in cases of specific shipments.

(2) The right holder shall inform Customs when their intellectual property right ceases to be valid or if they cease to be the owner of the intellectual property right for any reason whatsoever.

Contents of application.

56. (1) Any application in respect of goods infringing intellectual property rights including protection defeating devices shall be made in an approved format, which may include by electronic media, as may be prescribed by the Commissioner-General, and shall be accompanied, where appropriate, by-

- (a) details concerning the applicant and appropriate contact information;
- (b) where the applicant is an authorized representative, authorization from the right holder in accordance with the applicable law;
- (c) adequate evidence of the existence and ownership of a valid intellectual property right by, or on behalf of, the applicant;
- (d) a statement of the grounds for the application for border measures related to shipments in general; or
- (e) in the case of a specific shipment of allegedly infringing goods a statement of the grounds for the application, including *prima facie* evidence showing that such intellectual property rights have been infringed or that rights are about to be infringed or that the shipment contains protection defeating devices;
- (f) a sufficiently detailed description of the goods in respect of which an intellectual property right applies, together, where appropriate, with a sample of a genuine product; and
- (g) the prescribed fee, if any.

(2) In the event that any of the information listed in subsection (1) is not provided with the application, Customs shall, if such information is deemed materially necessary, ask the applicant to complement the application; but Customs shall not reject an application without further examination on the basis that the applicant has not provided some of the information listed in subsection (1).

Time for consideration of application.

57. (1) Within a reasonable period of time, not to exceed thirty working days from the date of receipt of an application under section 54, Customs shall notify the applicant whether the application has been granted or rejected.

(2) For urgent applications in which immediate action is required and where sufficiently specific information concerning known shipments containing allegedly infringing goods is provided, applications shall be assessed immediately by Customs, and notification by Customs to the rights holder shall be made as soon as possible and no later than three working days. If the application is granted, it shall be effective for such period as specified. If the application is rejected, the reasons should be clearly stated.

(3) Customs shall inform immediately after the granting of an application all its offices of the details of the application and of the goods referred to in the application.

Security to protect importer.

58. Customs may require an applicant to provide a security or equivalent assurance or undertaking, sufficient to protect the importer, consignee, consignor, exporter or owner of the goods and the competent authorities. However, such security or equivalent assurance shall not be fixed at an amount, which would unreasonably deter recourse to these procedures.

Suspension of importation as border measures.

59. (1) Where Customs is satisfied, after consulting with the applicant if necessary, that the imported or exported goods or the goods in transit are suspected to infringe an intellectual property right covered by the decision granting the application, it shall suspend the clearance of the goods referred to in the application. The suspension shall remain in force for the initial period, and any extension thereof, as specified by Customs.

(2) Customs shall immediately inform the importer, exporter, consignee or consignor and the applicant of the suspension of clearance of the goods or of the detention of goods destined for exports or goods in transit and shall state the reasons for such suspension or detention.

Proceedings leading to decision on merits.

60. (1) Subject to the procedure set out in section 54, if, within a period of ten working days after the applicant has been served notice of the suspension, Customs has not been informed that proceedings leading to a decision on the merits of the case have been initiated by a party other than the defendant or the duly empowered authority has taken if measures prolonging the suspension of the release of the goods, the goods shall be released; if all other conditions for importation, transit or exportation have been complied with. In appropriate cases, at the discretion of an officer, the ten working day period may be extended by an additional ten working days. This section also applies in cases including the detention of goods in the course of any criminal investigation. The time limit may be extended by another ten working days in appropriate cases. In the case of perishable goods suspected of infringing an intellectual property right, the period shall be three working days. That period may not be extended.

(2) If proceedings leading to a decision on the merits of the case have been initiated, a review, including a hearing if requested, shall take place, upon request of the defendant, with a view to deciding, within a reasonable period, whether these measures shall be modified, revoked or confirmed. Notwithstanding the foregoing, where the suspension of the release of goods is carried out or continued in accordance with a provisional seizure order, this period shall be determined by the court ordering the measure. In the absence of such a determination, the period shall not exceed twenty working days, or thirty-one calendar days, whichever is greater.

(3) Where, pursuant to an application the clearance of goods involving intellectual property rights other than trademarks, copyright and related rights has been suspended by Customs and the period provided for in subsections (1) and (2) have expired without the competent Court having granted a provisional seizure order and provided all other conditions for importation, transit or export have been complied with, the owner, exporter, importer, consignee or consignor of such goods shall be entitled to clearance on the posting of a security in an amount sufficient to protect the right holder for any infringement. Payment of such security shall not prejudice any other remedy available to the right holder, it being understood that the security shall be released if the right holder fails to pursue his right of action within a reasonable period of time.

Right of examination and related information.

61. (1) Without prejudice to the protection of confidential information, Customs shall allow a right holder, importer or exporter to examine the goods, the clearance of which has been suspended in accordance with section 59, and may provide samples for examination, testing and analysis to assist in the determination of whether the goods are pirated, counterfeit or otherwise infringe an intellectual property right or whether the goods are protection defeating devices.

(2) Without prejudice to the protection of confidential information and personal data, and in accordance with national legislation and procedures, Customs shall notify the right holder, at the right holder's request, of the name and address of the declarant. At the right holder's request, Customs may also provide additional information relating to the consignment, which has been suspended from clearance, where such information would assist the right holder in pursuing claims of infringement.

(3) Where a positive determination has been made by the competent Court that goods infringe an intellectual property right, or that the goods are protection-defeating devices, Customs shall at the right holder's request, inform the right holder of the names and addresses of the exporter, the importer, the consignee, and the consignor and of the estimated quantity of the goods in question.

(4) Right holders shall be permitted to use the data obtained on the basis of subsections (1), (2), and (3) solely for the purpose of investigating and bringing legal actions concerning alleged infringements of their intellectual property rights.

Disposal of infringing goods.

62. (1) Where it is determined by court order that goods detained under this Act are subject to confiscation as goods that are infringing intellectual property rights or that the goods are protection-defeating devices, Customs may, upon application by the right holder and provided it would not be contrary to existing constitutional requirements, destroy them under supervision of Customs or dispose of them in such other manner as may be prescribed by the Commissioner-General, provided -

- (a) disposal shall be outside the normal channels of commerce and in such a manner so as to minimise the risks of further infringements;
- (b) such manner of disposal shall be without detriment to the right holder;

- (c) the right holder is allowed to suggest an appropriate manner of disposal of the goods; and
- (d) Customs does not allow the re-exportation of the infringing goods in an unaltered state, or subject them to a different customs procedure, other than in exceptional circumstances.

(2) Customs may at the request of the right holder forfeit and subsequently destroy the detained goods or place them outside the channels of commerce, or have them destroyed by the right holder under supervision of the right holder, *ex officio* and without a court order, where-

- (a) the right holder has provided adequate evidence to prove that the goods are infringing goods, and;
- (b) the importer, the exporter, the consignee, the consignor, the owner of the goods, or the declarant has been served by customs with notice of suspension referred to in section 59 (2) and has been informed about the possibility of confiscation and destruction or disposal outside the channels of commerce by default of the allegedly infringing goods, and he does not oppose the measure within twenty working days after having been served the notice, or alternatively if after reasonable efforts by Customs the importer, exporter, consignee, consignor, the owner of the goods, or the declarant has not been identified.

(3) In the event the applicant is granted an extension of the time limit for taking legal action, such extension shall automatically be applied to the opposition procedure referred to in this clause.

(4) Right holders may, prior to the destruction or disposal of the suspended goods, apply for a retention of samples, insofar as and to the extent such samples are needed as evidence in pending or future legal actions regarding infringements of intellectual property rights.

Prohibited and restricted imports and exports.

63. (1) Importation into or exportation from Sierra Leone of specified goods, as provided for in this Act or any other enactment shall be prohibited on the basis of, *inter alia*-

- (a) protection of public morals, including the trafficking in illegal drugs;
- (b) protection of human, animal or plant life or health;
- (c) protection of the environment;
- (d) the need to secure compliance with laws or regulations consistent with WTO agreements;
- (e) protection of national treasures of artistic, historic or archaeological value;
- (f) conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption;
- (g) obligations under any intergovernmental commodity agreements consistent with WTO obligations;
- (h) restrictions on exports of domestic materials necessary to ensure essential quantities to a domestic processing industry, consistent with WTO obligations;
- (i) requirements essential to the acquisition or distribution of products in general or local short supply, consistent with WTO agreements;
- (j) security purposes, in respect of importations and exportations of -
 - (i) fissionable materials or the materials from which they are derived;
 - (ii) traffic in arms, ammunition, and implements of war and goods and materials for the purpose of supplying a military establishment;
 - (iii) taken in time of war or other emergency;
 - (iv) pursuant to the United Nations Charter obligations for maintaining peace.

(2) In cases where the importation or exportation of such goods is attempted, a customs officer may arrest the persons involved, and shall detain and seize the goods.

Restrictions of imports and exports.

64. (1) Importation into, or exportation from Sierra Leone, of specified goods as provided for in this Act or any other enactment, may be restricted, subject to the importer or exporter obtaining the required permit, licence, certificate or other approval from the respective authority, and such goods shall be detained by Customs pending lodgement of the required permit, licence, certificate or other approval.

(2) If such permit, licence, certificate or other approval is not lodged within 90 days from the time such goods are reported to Customs, Customs shall detain and may seize the goods.

(3) The Commissioner-General may make regulations pertaining to prohibitions and restrictions on importations and exportations.

PART V - COMPLIANCE VERIFICATION AND ENFORCEMENT

Verification and search.

65. (1) Nothing in this Act shall be construed as restricting or calling into question the rights of Customs to satisfy itself as to the truth or accuracy of any statement, document or goods declaration lodged under section 11.

(2) An officer may search -

(a) any person who has arrived in Sierra Leone, or

(b) any person who is about to leave Sierra Leone, at any time prior to the person's departure-

if the officer suspects on reasonable and probable grounds that the person has concealed on or about his/her person anything in respect of which this Act has been or might be contravened, anything that would afford evidence with respect to contravention of this Act or any goods the importation of which is prohibited or restricted under this or any other enactment.

(3) Pursuant to subsection (2), an officer may require a person to empty his pockets, handbag, wallet, purse, suitcase, travel bag, and other such belongings, as a routine part of the examination of imported goods in order to ensure compliance with this or any other enactment.

(4) An officer who is about to conduct a personal search of a person under this section shall detain that person and take the person before the Chief Officer at the customs office or other place where the search is to take place.

(5) The Chief Officer before whom a detained person is taken under subsection (4) shall, if he sees no reasonable grounds for the search, discharge the person, or if he believes otherwise, direct that the person be searched.

(6) No person shall be searched under this section by a person who is not of the same gender.

(7) If an officer and Chief Officer believe on reasonable grounds that a person is internally concealing a suspicious substance, they shall -

(a) make an application in a magistrate's court to have an internal search conducted on such person by a qualified medical practitioner and state before a magistrate the reasons for such search;

(b) give the person adequate opportunity to obtain legal representation and advice in relation to such application;

(c) if the application is granted, immediately make arrangements for the internal search to be conducted in a suitable place and time with the technical, paramedical and other services required by such medical practitioner to proceed with any such search.

(8) A medical practitioner may in carrying out an internal search use any medical procedure or apparatus that the medical practitioner considers to be reasonably safe in the circumstances, and may take such measures in relation to the person, as the medical practitioner considers necessary because the person's life is at risk, including measures involving surgical incision or exploration.

(9) In order to assure customs control over imported or exported goods, an officer may apply (and reapply) customs seals to cargo compartments, containers or packages of goods.

Search of means transport, conveyances and imported goods; samples.

66. (1) An officer may board and search any means of transport or conveyance entering or departing the territory of Sierra Leone to ensure that all imported or exported goods subject to a customs procedure are duly reported in accordance with section 8, and declared in accordance with section 11, and furthermore may direct that the conveyance be moved to a customs office or other suitable place for such search.

(2) When conducting a search on a commercial means of transport under subsection 8(1), an officer shall be entitled to every assistance by the crew, and all reasonable costs associated with such a search will be borne by the operator of the means of transport.

(3) An officer may on arrival of imported goods into the territory of Sierra Leone, or at any time thereafter, cause to be opened any mail, package or container of imported goods and take, without payment, from any person in possession of such goods, samples in as small quantities as possible for examination, classification, valuation, testing or analysis in order to ascertain the duties payable thereon or for such other purpose as the Commissioner-General deems necessary, and those samples shall be dealt with and accounted for in such manner as the Commissioner-General may direct.

(4) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or in any vessel, tank or other container of goods, the nature or characteristics of all the goods in the consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank, or other container, in accordance with subsection (3).

(5) An officer may examine any goods prior to the time of exportation for which a goods declaration has been lodged under section 11, and open or cause to be opened any mail, package or container of such goods and take samples of such goods in the smallest quantity possible for such verification purposes as the Commissioner-General may deem necessary.

(6) In all cases possible, Customs shall return samples so taken to the owner, importer or exporter, once measures required for customs control have been completed.

Authority to detain goods and means of transport.

67. (1) Goods that have been imported or are about to be exported may be detained by an officer until he is satisfied that the goods have been dealt with in accordance with this Act, and any other enactment that prohibits, restricts or controls the importation or exportation of goods, and any regulations made hereunder.

(2) Any goods required to be reported under subsection 8(1) which are not duly reported, may be detained by an officer until so reported or until the omission is explained to the satisfaction of the Commissioner-General, and may in the meantime be deposited in a State Warehouse.

(3) If it appears to an officer that a vessel, a vehicle or an aircraft is about or likely to depart for a destination outside Sierra Leone from any place in Sierra Leone, in contravention of any of the provisions of this Act or any other enactment, the officer may give instructions and take such steps by way of detention of the vessel, vehicle or aircraft, or otherwise as appear necessary in order to prevent the departure.

Assistance to officers.

68. (1) An officer may call on other persons to assist him/her in exercising any power of search or detention under this Act, and any such person so called on is authorized to exercise any such power.

(2) Persons reasonably assisting an officer shall be indemnified and held harmless from any subsequent claim that their action was unlawful as long as the assistance rendered did not exceed measures required to comply with the officer's specific request for assistance.

Seizure and forfeiture of goods and means of transport.

69. (1) An officer shall seize goods and/or means of transport only when he or she believes they are liable to forfeiture or confiscation or they may be required to be produced as evidence.

(2) An officer may, where he believes on reasonable grounds that there has been a contravention of this Act or the regulations in respect of imported or exported goods, seize as forfeit -

- (a) the goods; and

(b) any conveyance that the officer believes on reasonable grounds was made use of in the transportation of such goods, whether at time or after the contravention, if the owner, operator or other person in charge of the conveyance was a consenting party or privy to the contravention.

(3) An officer may, where he believes on reasonable grounds that this Act or the Regulations have been contravened, seize anything that the officer believes will afford evidence in respect of the contravention.

(4) In the case of any contravention, an officer is authorized to make copies, including digital copies of documents and correspondence, or to retain the originals.

(5) Anything that is seized under this Act shall immediately be placed in the custody of an officer, and the seizing officer shall make a report of the circumstances to the Commissioner- General.

(6) When an officer seizes or detains goods, the officer shall furnish the person concerned with a receipt showing the description and quantity of the goods seized or detained and specifying the nature of the contravention.

(7) The person whose accounts, books or records have been seized shall be entitled to examine and make copies thereof or extracts therefrom during office hours under such supervision as the Commissioner-General may determine.

Authority to investigate offences.

70. (1) An officer may without previous notice and at any time enter any premises in Sierra Leone and make such examination and inquiry as he deems where there are reasonable grounds to suspect that any unreported, undeclared or prohibited goods, or goods which are otherwise in contravention of any provision of this Act, the Tariff Act or any other enactment are kept or concealed.

(2) An officer, in order to execute duties under this section, shall obtain from the Commissioner-General, and have in his possession, written authorization to enter any building or place at any time and search for, seize and remove such goods found to be in contravention of this Act or the regulations, provided that in the event of any search, such search shall take place mutatis mutandis in accordance with the provisions of the Criminal Procedure Act, 1965 as if any such officer were a police official contemplated in that Act.

(3) Any officer referred to in subsection (2) shall on demand produce the written authority issued to him by the Commissioner-General.

(4) An officer may exercise any of the powers referred to in subsection (2) without a written authorization if by reason of exigent circumstances it would not be practical to obtain the authorization; such exigent circumstances being understood to include situations in which the delay necessary to obtain a written authorization under subsection (2) would result in danger to human life or safety, or the loss or destruction of anything liable to seizure.

(5) For the purposes of exercising authority under this section, an officer may, with such assistance as he deems necessary, break open any door, window, lock, fastener, floor, wall, ceiling, compartment, plumbing fixture, box, container or any other thing.

Limitation on seizures.

71. No seizure may be made under this Act more than five years after the date of a contravention in respect of which a seizure is made.

Notification of contravention.

72. After discovering a customs contravention, an officer shall, unless a decision is made that no further action shall be taken, inform the person concerned as soon as possible of the nature of the alleged contravention, the legal provisions that have been contravened and, as appropriate, the possible penalties.

Time limit for commencing proceeding.

73. (1) No action or judicial proceeding shall be commenced against an officer for anything done in the performance of his/her duties under this Act or any other enactment, or on a person called on to assist an officer in the performance of such duties more than three months after the time when the cause of action or the subject-matter of the proceeding arose.

(2) No action or judicial proceeding shall be commenced against the State, an officer or any person in possession of goods under the authority of an officer for the recovery of anything seized, detained or held in custody or safekeeping under this Act more than three months after the later of -

- (a) the time when the cause of action or the subject-matter of the proceeding arose, and
- (b) the final determination of the outcome of any action or proceeding taken under this Act in respect of the goods seized, detained or held in custody for safe-keeping.

Smuggling and other intentional violations.

74. (1) Smuggled goods for which the importation into Sierra Leone is otherwise prohibited, or other imported goods which are smuggled into Sierra Leone, and conveyances used in such smuggling, shall be seized by an officer and forfeited to the State.

(2) Imported goods which are intentionally mis-described or under-valued by an importer, or other person with an interest in their importation, in order to avoid payment of duties and taxes that are lawfully leviable on such goods, shall be seized by an officer and forfeited to the State.

(3) No terms of release shall be offered for imported goods, which have been seized under this section, whose importation into Sierra Leone is otherwise prohibited.

(4) Terms of release in accordance with section 78 shall be offered to the importer or other person with an interest in the importation of seized goods which were smuggled, mis-described or under-valued, and whose importation into Sierra Leone is not otherwise prohibited.

Goods not related to offence.

75. If a customs offence arises from only part of a consignment, only that part shall be seized or detained provided that the remainder of the consignment did not serve, directly or indirectly, in the commission of the offence.

Notice of ascertained forfeiture.

76. In cases where an officer believes on reasonable grounds that a person has contravened any of the provisions of this Act or the regulations in respect of any goods or conveyance, the officer may, if the goods or conveyance are not found or if seizure thereof would be impractical, serve a notice of ascertained forfeiture on that person demanding payment in lieu of the terms of release provided in section 78.

False statement and other customs offences.

77. No person shall -

- (a) make, finance, or participate in, assent to or acquiesce in the making of false or deceptive statements in a declaration made orally or in writing pursuant to this Act or the regulations;
- (b) destroy, alter, mutilate, secrete or dispose of records or books of account to avoid compliance with this Act or the regulations;
- (c) wilfully, in any manner, evade or attempt to evade compliance with any provision of this Act or evade or attempt to evade the payment of duties under this Act;
- (d) hold himself out as an officer engaged in carrying out the provisions of this Act;
- (e) without lawful authority or excuse, the proof of which lies on that person-
 - (i) open or unpack, or cause to be opened or unpacked, any package of imported goods that have not been released; or
 - (ii) break or tamper with, or cause to be broken or tampered with, any seals, locks, or fastenings that been placed on goods, conveyances, customs bonded warehouses, or duty free shops pursuant to this Act or the regulations;
- (f) include or omit in any goods declaration lodged under section 11 a description or value of goods that does not correspond with the goods so described;
- (g) without lawful authority or excuse, the proof of which lies with that person, have in his possession, purchase, sell, exchange or otherwise acquire or dispose of any imported goods in respect of which the provisions of this Act or any other enactment that prohibits, restricts or regulates the importation of goods, have been contravened.

- (h)^{18, 19} Any person who contravenes this section, commits an offence and shall be liable on conviction to a fine of not less than Le 100,000,000 and not more than Le200,000,000 or a term of an imprisonment not less than two years to both such fine and imprisonment.

Terms of release and penalties.

78. (1) Terms of release of smuggled goods which are seized and which are not otherwise prohibited from importation into or exportation from Sierra Leone shall be the aggregate of the value of the goods, plus the amount of duty and taxes levied thereon, if any, at the rates applicable to such goods at the time they were introduced into Sierra Leone, provided such goods are not needed at some later time as evidence.

(2) Terms of release of mis-described or undervalued goods which are seized and which are not otherwise prohibited from importation into Sierra Leone, shall -

- (a) on the first contravention by the importer; exporter or agent, be twice the value of all import duties and taxes at the rates applicable to such goods at the time of lodgement of the goods declaration;
- (b) on the occasion of the second contravention by the same importer, exporter or agent, be three times the value of all import duties and taxes at the rates applicable to such goods at the time of lodgements of the goods declaration, and
- (c) on all subsequent contraventions by the same importer, exporter or agent, be **four times** the value of all import duties and taxes at the rates applicable to such goods at the time of lodgement of the Goods declaration.

(3) Terms of release of conveyances seized under subsection 69(1) shall be the value of the conveyance at the time of the seizure in the case of the transportation of smuggled goods.

(4) Under such conditions as may be determined by the Commissioner-General, security may be posted in lieu of actual payment of penalties to secure the release of seized goods.

Due diligence and rewards.

79. (1) All importers, exporters and clearing agents have the obligation to voluntarily report to an officer any errors, omissions or infractions that come to their attention, immediately upon discovering or realising any such error, omission or infraction.

(2) In cases when an importer, exporter or clearing agent voluntarily reports to an officer an error, omission or infraction prior to the time that an audit or investigation is initiated in a case, no penalty shall be assessed.

(3) The Commissioner-General may reward any person who brings forward information concerning any offence in contravention of this or any other Act, or who assists in the recovery of any fine or other penalty under this Act.

Fines and additional penalties.

80. (1) If at any time after a ship or aircraft carrying goods brought therein from any place outside Sierra Leone, or after a vehicle crosses the border into Sierra Leone, and before report has been made in accordance with section 8 -

- (a) bulk is broken; or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made; or
- (c)²⁰ anything is thrown overboard or any container is opened, and the matter is not explained to the satisfaction of the Commissioner-General, the master of the ship or pilot of the aircraft or the person in charge of the vehicle may be arrested and shall be liable on conviction to a fine not less

¹⁸ Paragraph 77(h) deleted and replaced by FA2017 s.33. Previously read:

(h) *Any person who contravenes any of the provisions of this section commits an offence and is liable on conviction to a fine of Le 50,000,000 or a term of imprisonment not exceeding 5 years.*

¹⁹ Paragraph 77(h) inserted by s. 27 of the Finance Act 2016

²⁰ Section 80(1)(c) repealed and replaced by s. 20 of the Finance Act 2015. The former paragraph (c) read:

“(c) anything is thrown overboard or any container is opened, and the matter is not explained to the satisfaction of the Commissioner-General, the master of the ship or pilot of the aircraft or the person in charge of the vehicle may be arrested and shall be liable on conviction to a fine not exceeding two hundred million leones”

than Le 200,000,000.00 but not exceeding Le 500,000,000.00 or to a term of imprisonment of not less than 1 year but not exceeding 3 years or to both such fine and imprisonment.

(2) An importer who incorrectly reports imported or exported goods to Customs under section 8, incorrectly determines the classification of imported goods under sections 13, incorrectly determines the value of imported goods pursuant under sections 14-17, or incorrectly determines the origin of imported goods under sections 19-23, and lodges a goods declaration with the incorrect determinations in spite of receiving advice, in writing, on such determinations from an officer, may be subject to a fine in accordance with subsection 78(2), for each report or goods declaration so lodged.

(3) An officer may, within five years of the time that goods are illegally introduced into the territory of Sierra Leone, or in the event of a continuous breach of customs law, within five years from the date on which that breach comes to an end, may arrest and institute a criminal prosecution against the importer or other person having an interest in the importation of such goods; such a proceeding shall be instituted in any magistrate's court having jurisdiction within any area in which a contravention occurred.

(4)²¹ Any person who -

- (a) hinders, obstructs or assaults an officer in the performance of his duties under this Act; or
- (b) fails to comply with any lawful demand made by an officer in the performance of his duties under this Act shall be liable to a penalty of Le150,000,000 .

(5)²² A person who contravenes a provision of subsection (4) commits an offence and is liable on conviction to a fine of not less than Le 200,000,000 and not more than Le 300,000,000 or a term of imprisonment not exceeding two years, or to both such fine and imprisonment.

(5)²³ An officer may impose a fine not exceeding two hundred million leones and not less than two hundred thousand leones on the person responsible for certain contraventions of this or any other Act, including-

- (a) failure to report imported or exported goods in accordance with section 8;
- (b) unloading goods prior to the report required under section 8;
- (c) unauthorized removal of goods from a conveyance, transit warehouse, container depot, customs bonded warehouse, or duty free shop;
- (d) failure to lodge a goods declaration within the specified time period.

(6) If the importation or exportation of any goods for which a goods declaration is lodged under section 11 and the goods are found to be prohibited or restricted from importation into or exportation from Sierra Leone under this or any other Act, or if the goods do not correspond with the goods declaration, or the importer or exporter fails to comply with any of the requirements of this Act or the regulations in connection with that declaration, the goods may be liable to forfeiture, [and the provisions in this Act relating to forfeiture of goods shall apply accordingly]²⁴.

(7)²⁵ If a shipping agency lodges a report or declaration that contains an inaccuracy that is not inadvertent, in accordance with subsection (2) of section 12, the shipping agency commits an offence and shall, on conviction, be liable to a fine of not more than Le400,000,000 or a term of imprisonment not exceeding three years, or to both such fine and imprisonment.

²¹ Subsection (4) deleted and replaced by FA2017 s.34(a). Previously read:

(4) Any person who

(a) hinders, obstructs or assaults an officer referred to in this section; or

(b)²¹ Any person who fails to comply with any lawful demand made by an officer in the performance of his duties under this Act commits an offence and is liable on conviction to a fine not below Le 10,000,000 or a term of imprisonment not exceeding 12 months.

Subsection (4)(b) previously repealed and replaced by s. 28 of the Finance Act 2016. The former paragraph (b) read:

“(b) wilfully fails to comply with any lawful demand made by such officer in the performance of his/her duties or the exercise of his powers, shall be subject to arrest and may be found guilty of an offence and liable on conviction to a fine not exceeding ten million leones or to imprisonment for a period not exceeding 12 months.”

²² Subsection (5) inserted by FA2017 s.34(b). Note that the inserted subsection (5) conflicts with the existing subsection (5)

²³ Original (5)

²⁴ Substituted for *“and the importer or exporter shall be liable to a fine not exceeding fifty million Leones”* by FA2017 s.34(c)

²⁵ Subsection (7) inserted by FA2017 s.34(d). Conflicts with existing (7)

(7)²⁶ Where a contravention arises from untrue particulars furnished in a goods declaration pursuant to section 11, the declarant's liability may be limited in exceptional circumstances if he has simply reproduced information communicated by his principal and had no reasonable cause to question the validity of the information so provided.

(8) A person who contravenes any of the provisions of this Act or the regulations, or commits an offence punishable on conviction shall be liable to a fine of not more than two hundred million leones and not less than thirty million leones or to imprisonment for a term not exceeding two years, or to both fine and imprisonment.

(9) Where a contravention is committed by a natural person acting for or on behalf of a legal person, that legal person may be held liable for the monetary penalties incurred.

(10) A person who contravenes any provision of this Act or the regulations, and any accomplices may be held jointly and severally liable for the penalties under this section.

(11) No account, books or records that have been seized as evidence alone under this Act shall be detained for a period of more than three months after the time of seizure unless before the expiration of that period-

- (a) the Commissioner-General is satisfied that a further specified period of detention is justified; or
- (b) a judicial proceeding is instituted in which the record, books or documents seized may be required.

(12) Anything that is seized under this Act as evidence alone shall be returned immediately on completion of all proceedings in which the thing seized may be required.

Powers of arrest.

81. Any officer, if he considers the exigencies of the case so to require, may of and detain any person whom he reasonably suspects to be committing, arrest or to have committed, or to be or to have been concerned in the commission of, any evasion of or offence against the provisions of this Act.

Corruption.

82. (1) Bribery of any customs officer or employee is prohibited. For the purposes of this subsection, "bribery" is defined as the offering, giving, receiving or soliciting of any item of value to influence the actions of a customs officer or employee in the discharge of a public or legal duty.

(2) The penalty upon conviction of persons found guilty of contravening subsection (1) shall be a minimum of thirty million leones to a maximum of five hundred million leones or a term of imprisonment not exceeding three years, or to both such fine and imprisonment.

(3) Customs officers found guilty of contravening subsection (1) shall be immediately dismissed from further employment by Customs.

Right of appeal on goods seized and penalties.

83. (1) Any person implicated in a contravention of this Act that has been the subject of a penalty shall have the right of first appeal to the Commissioner-General, within the time and in the form and manner as prescribed in regulations.

(2) The Commissioner-General shall take the necessary measures to ensure, where applicable, that as soon as possible after a Customs offence is discovered, that -

- (a) the administrative settlement of the matter is initiated, and
- (b) the person concerned is informed about the terms and conditions of the settlement, the avenues of appeal and the time limits for such appeals.

(3) When a Customs offence is discovered, which is regarded as of minor importance, the local customs office which made the discovery shall settle the matter as soon as possible.

(4) Within 90 days of receiving the decision of the Commissioner-General on any matter dealt with under subsection (1), a person who is aggrieved by such decision may lodge a further appeal to the High Court within any area in which he resides or carries on business, that-

²⁶ Original (7)

- (a) the seizure be disallowed on the grounds that no reasonable cause for the seizure, or the continued detention, exists under this Act and that the goods be returned or otherwise made available to the applicant; and
- (b) the State pays to the applicant such sum by way of compensation for any depreciation in the value of the goods resulting from their seizure or detention, and for any transport and storage costs, as the Court thinks fit.

PART VI - MISCELLANEOUS

Third party representation and liability.

84. (1) Importers and exporters shall have the choice of transacting the business of importation, exportation, movement and storage of goods with Customs either directly or by designating any third party to act as a customs clearing agent.

(2) Customs procedures and transactions where an importer or exporter elects to do business on his own account shall not be treated more or less favourably, nor be subject to more or less stringent requirements than those customs procedures and transactions which are handled by a customs clearing agent.

Licensing of customs clearing agents.

85. (1) No person shall for compensation make entry of, or lodge a goods declaration relating to any goods on behalf of any importer or exporter of goods, as the case may be, unless licensed as a customs clearing agent under subsection (2).

(2) The Commissioner-General may make regulations concerning the requirements to be met and the formalities to be accomplished for third parties to be licensed as customs clearing agents, including the qualifications as to citizenship, residence, and knowledge of the laws and procedures of Sierra Leone relating to the importation and exportation of goods.

(3) Before any person is so licensed as a customs clearing agent, such person shall furnish such security as the Commissioner- General may require under the regulations.

(4) The Commissioner-General may at any time require that the form, nature or amount of such security shall be altered or renewed in any manner.

(5)²⁷ Notwithstanding section 15 of the National Revenue Authority Act, 2002, the Authority shall not delegate the process of licensing a customs clearing agent as contain in subsection (2), to any person outside the office of the Commissioner-General.

Proof of right to do business as customs clearing agent

86. (1) A customs clearing agent may be required, at any time, to produce to an officer proof of the right to transact business with Customs for and on behalf of another person.

(2) The proof to be produced in accordance with subsection (1) shall be a document in such form as the Commissioner- General may direct, which gives authority to the designated agent to transact customs business for and on behalf of another person; an officer may refuse to transact business with a purported agent who does not produce such proof.

(3) Customs clearing agents so authorized shall have the same rights as the person who designated them as agents in those matters related to transacting business with Customs.

(4) With the exception of those documents bearing official stamps and signatures, customs clearing agents shall be allowed to maintain records and documents required for audit and inspection on media other than paper, such as computer disk or magnetic tape, provided the media affords ready access by an officer for audit and inspection purposes.

Joint and several liability.

87. (1) Pursuant to subsection 12(3), importers and exporters and their designated agents may be held jointly and severally responsible for the performance of any obligation under this Act, including the reporting of

²⁷ Section 85(5) inserted by s. 21 of the Finance Act 2015

imported or exported goods, for lodgement of a goods declaration for the relevant customs procedure, for payment of any duties and taxes and for any irregularities and any consequent fine or penalties.

(2) Performance of the obligation by any one of them shall be deemed to be performance by both of them, and whenever liability for duty or any penalty devolves on two or more persons, each person shall be jointly and severally liable.

Decision not to conduct business; revocation of license.

88. (1) Customs shall not transact business with any customs clearing agent who -

- (a) has been convicted of a serious customs offence within the previous five years; or
- (b) consistently failed to fulfill responsibilities to a principal or to customs, including repeated instances of gross negligence or infringement of customs legislation.

(2) Customs shall immediately revoke the licence issued under section 85 and identification issued pursuant to section 86 of any customs clearing agent that it has determined it will not transact business with.

(3) The Commissioner-General shall issue rules setting forth the procedures for revocation of a license for customs clearing and for permitting de-licensed customs clearing agents to reapply for re-licensing for good cause.

Customs offices and facilities.

89. (1) The Commissioner-General may appoint or establish places inside or outside the Republic of Sierra Leone, and either within or outside a customs control zone appointed under to subsection 7(2) as customs offices and facilities for the specified purpose of conducting customs business relating to the importation and exportation of goods, the reporting, examination, search, detention and storage of goods, persons and means of transport, the lodgement of declarations pertaining to such goods, and any other matter pertaining to Customs, and shall determine the competence and hours of business of such offices.

(2) The Commissioner-General shall designate those customs offices which goods may be reported and cleared. In determining the competence and location of these offices and their hours of business, the factors taken into account shall include, in particular, the requirements of importers and exporters.

(3) The Commissioner-General may revoke the appointment or establishment of any place as a customs office or facility.

(4) The Commissioner-General may -

- (a) make regulations determining and specifying what are adequate buildings, office accommodations or other facilities and appliances for the purposes referred to in subsection (1);
- (b) post, on or about such facilities, signs deemed appropriate for the safe use of the facilities or for the enforcement of any law relating to the importation or exportation of goods or the international movement of persons;
- (c) on thirty days' notice to the owner or operator of the premises, make such improvements as the Commissioner-General considers necessary to any premises provided under subsection (1), for which the owner or operator is liable for any reasonable costs incurred.

(5) The person who owns or operates any international bridge, tunnel, port, airport, harbour, wharf, transit warehouse, container depot, postal terminal, customs bonded warehouse, or duty free shop shall provide, equip and maintain free of charge to Customs adequate buildings, office accommodation or other facilities and appliances for the exclusive use of an officer employed at that location for the proper detention and examination of imported or exported goods and conveyances, or for the proper search of persons entering or leaving Sierra Leone.

(6) A person to whom subsection (5) applies shall provide and maintain any fitting required for the purpose of affixing any lock which an officer may require to affix to the premises or any part thereof.

(7) At the request of importers, exporters or customs clearing agents, and for reasons deemed valid by the Commissioner-General, the latter shall, subject to the availability of resources, perform the functions related to the reporting, declaration and clearance of goods outside the designated hours of business, or at locations away from customs offices. Any expenses chargeable by Customs shall be limited to the approximate cost of the services rendered, in accordance with section 92.

Joint border operations.

90. (1) The Commissioner-General may establish shared joint border facilities for customs offices at or near the border of Sierra Leone, pursuant to a memorandum of understanding with the customs administration of any territory which borders directly on the territory of Sierra Leone, on the basis that the use and costs associated with the establishment and operation of such facilities on a common frontier will be shared by the governments concerned.

(2) Where such joint customs facilities are established on a common frontier, the customs authorities concerned shall as far as possible, correlate the business hours and the competence of those offices.

(3) To the extent possible at international points of entry or exit from Sierra Leone, Customs shall arrange and introduce joint controls with the customs administration of any territory which borders directly on Sierra Leone.

International travelers.

91. (1) The Commissioner-General may appoint or establish Customs offices and traveler clearance facilities inside or outside Sierra Leone applicable to the clearance of goods and international travellers, and shall determine the competence and hours of business of such offices.

(2) In determining the location, features, competence and hours of business of such offices and facilities, due regard shall be had of the geographical situation, modes of transportation, and volumes of traveller traffic.

(3) The Commissioner-General may make regulations concerning the facilitation of international travellers arriving in or departing from Sierra Leone, including a dual-channel system of customs control, and acceptance of oral declarations in respect of personal goods carried by such travellers.

(4) In some cases, travellers arriving in or departing from Sierra Leone where there is an officer in attendance may accomplish all the necessary customs formalities on international vessels, aircraft or other such conveyances.

(5) Transit passengers who do not leave a designated transit area may not be required to pass through any customs control.

(6) Normal personal effects of non-residents may be granted temporary admission without any documentation or security required.

(7) Lodgement of a goods declaration for exportation may be required from travellers exporting goods for which any exemption from, or repayment of, internal duties or taxes are claimed.

(8) Former residents of Sierra Leone shall be permitted to re-import free of customs duty and GST, used personal effects and their means of transport for private use which they took with them upon departure from their former country of residence, and which were in free circulation in that country.

(9) Whenever possible, the use of credit or debit bank cards shall be accepted as a means of payment by travellers for duties, taxes, other levies and services rendered by Customs.

Regulations by Minister.

92. (1) The Minister may, by statutory instrument, make regulations -

- (a) for any matter that this Act requires or permits to be prescribed; and
- (b) for any matter that is necessary or convenient to be prescribed in order to better carryout or give effect to this Act.

(2) Without prejudice to the generality of subsection (1), regulations thereunder may provide for the following special customs services and charges:-

- (a) what services performed by an officer at the request of a person in charge of imported goods or goods destined for exportation shall be considered to be special services subject to a special charge;
- (b) the charges, if any, that are payable for such special services by the person requesting them;
- (c) the terms and conditions on which special services shall be performed, including the taking of bonds or other security as may be prescribed; and,

(d) all charges assessed shall be limited to the approximate cost of the services rendered.

Repeal of Cap. 271 and savings.

93. (1) The Customs Act is repealed.

(2) Notwithstanding the repeal in subsection (1) any statutory instrument made under the repealed Act and in operation immediately before the commencement of Act shall continue in operation until revoked under this Act.

Passed in Parliament this *11th day of July*, in the year of our Lord two thousand and eleven.

MOHAMED LEBBIE
Officer in Charge
Office of the Clerk of Parliament

Finance Acts impacting on Customs Act 2011

In addition to amendments of the Customs Act, the Finance Acts contain various provisions that impact on the imposition of customs duty and the administration of customs.

Finance Act 2006 (Act No. 7 of 2006)

3. Duty-waiver administration

(1)²⁸ Subject to section 110 of the Constitution of Sierra Leone, 1991²⁹ the responsibility for duty waiver administration is hereby conferred on the Minister responsible for finance:

Provided that the Minister shall not grant duty waiver in excess of 3% of GDP.³⁰

(2) The National Revenue Authority shall charge a non-refundable administrative fee of Le500,000 for each consignment of goods in respect of which duty waiver is granted, to cover the administrative cost of processing the duty-waiver application.³¹

(3) Eligible entities shall, at the commencement of each financial year, prepare and forward for the approval of the National Revenue Authority, exhaustible lists of goods in respect of which they will be applying for duty waiver, and the National Revenue Authority may undertake stock-taking of goods in respect of which duty-free concessions are granted.

(4) Persons and organizations applying for duty-free concessions may be required to pay duties up front on any ambiguous waiver requests, but refund of such duties may be granted where the Commissioner-General is satisfied of the entitlement of the applicant to the waiver.

4. Import duty liability of Government Ministries, etc.³²

(1) Ministries, Departments and Agencies (MDAs) shall make provision for import duty and liability of GST for all imports and contracts that are subject to taxes.

(2) For the avoidance of doubt, all MDAs shall be liable to pay import duty and GST on their imports.

9. Fees for replacement of lost customs document.

(1) There shall be charged for the replacement of a lost or misplaced customs document, a fee of two hundred thousand leones.

(2) In this section “customs document” means any document relating to the forwarding or clearance of goods under the Customs Act, the Customs Tariff Act, 1978 and any order, proclamation, regulation or other statutory instrument made under any of them.

Finance Act 2007 (Act No.9 of 2007)

6. Amendment of Act No. 7 of 2006³³

²⁸ Subsection (1) repealed and replaced by FA2008 s.10. Previously read:

(1) *Subject to section 110 of the Constitution of Sierra Leone, the responsibility for duty waiver administration is hereby transferred to the National Revenue Authority, with the Minister of finance retaining responsibility for policy guidelines thereon.*

²⁹ Act No. 6 of 1991

³⁰ Proviso inserted (through repeal and replacement of (1)) by FA2013 s.37

³¹ Repealed and replaced by FA2007 s.6(1). Previously read:

(2) *The National Revenue Authority shall charge a non-refundable administrative fee at the rate of 1.25% of the CIF value of all goods in respect of which duty waiver is granted to cover the administrative cost of processing the duty-waiver application.*

³² s.4 repealed and replaced by FA2016 s.32. Previously read:

4. *For the avoidance of any doubt, a government Ministry or department shall be liable to pay import duty on its imports.*

³³ See footnote 31

Finance Act 2008 (Act No. 7 of 2008)

10. Amendment of Act No. 7 of 2006³⁴

Finance Act 2011 (Act No. 12 of 2011)

5. Surcharge on right-hand driven vehicles

There is hereby imposed on imported right hand – driven vehicles a surcharge of 20% of the C.I.F. value thereof.

6. Failure to submit electronic manifest

(1) The requirement for the submission of manifests by shipping agents shall be as follows :-

- (a) Submission shall be at least 48 hours before³⁵ the arrival of the respective vessel;
- (b) all manifests shall be in electronic form.

(2) Any shipping agent who contravenes subsection (1) shall be liable to a fine of not less than two hundred thousand leones and not more than two million leones.

7. Abandonment of unfinished customs declarations

Any person who in the process of clearing imported goods leaves any declaration form in the Automated System of Customs Data (ASYCUDA) beyond the normal period of seven days needed to complete the process or abandons such form in the system, commits an offence, and shall be liable on conviction to a fine of not less than two hundred thousand leones and not more than two million five hundred thousand leones.

11. Duty-free importation³⁶

(1) Subject to subsection (2) new and existing businesses importing plants and machinery, excluding spare parts and general purpose vehicles, exclusively for their business operations (and not for resale), shall be entitled to duty free import for a period of three years from the date of their first registration.

(2) Subsection (1) shall not apply unless -

- (a) in the case of a new business, the investment is at least US\$10,000,000.00; and
- (b) in the case of an existing business, the investment is at least US\$5,000,000.00 in expanding the business.

s.23 Infrastructure projects

(1) *(income tax relief)*

(2) During the period of construction [of Public-Private Infrastructure Projects specified in (1)], subject to the provision of an approved bill of quantities, the importation of plant, equipment and other inputs, excluding petroleum products, shall be duty free.

³⁴ See footnote 28

³⁵ Words “within 24 hours after” substituted with “at least 48 hours before” by FA2011 s.27

³⁶ Section 11 repealed and replaced twice. Originally read (2011 to 2013):

11. *Any person importing plant, machinery or equipment for any business purpose, excluding re-sale, shall be entitled to import them duty-free for any period of five years chosen by that person.*

Repealed and replaced by FA2013 s.39(a). Read (2013 to 2016):

(1) *Subject to subsection (2) new and existing businesses importing plant, machinery or equipment excluding vehicles shall be entitled to duty free import for a period of three years from the date of first registration.*

(2) *Subsection (1) shall apply -*

- (a) *in the case of a new business if it invests at least US\$10,000,000.00; and*
- (b) *in the case of an existing business if it invests at least US\$5,000,000.00 in expanding the business.*

s.24 LPG and cookers

Any new³⁷ business –

- (a) assembling stoves or cookers, whether fuelled by kerosene or liquefied petroleum gas;
- (b) importing or producing liquefied petroleum gas and;
- (c) investing a minimum of US\$5000,000 and employing a minimum of fifty persons for that purpose;

shall be entitled to import duty-free for any period of three years chosen by that business, all related equipment for the production and delivery to the market of the stoves or cookers, including gas cylinders, briquette machines and cookers.

s.25 Pharmaceuticals

- (1) Any new³⁸ business -
 - (a) manufacturing drugs, medical devices and other health-related items according to the guidelines of the World Health organization; and
 - (b) investing a minimum of US\$500,000.00; and
 - (c) employing a minimum of fifty person for that purpose;

shall be eligible for (*income tax relief*).

(2) Raw materials for drug manufacturing by the business referred to in subsection (1), shall be imported duty-free while intermediate goods for the same purpose shall attract duty at the rate of 3% for a period of ten years.

s.26 Solar systems³⁹

(1) The importation of photovoltaic System Equipment and low energy or energy efficient appliances that meet relevant International Electrotechnical Commission (IEC) global standards for resale or use by third parties shall be duty-free.

(2) For the purposes of subsection (1), “photovoltaic” refers to the method of generating electrical power by converting solar radiation into direct current electricity, using semi conductors that exhibit the photovoltaic effect.

(3) for the purposes of subsection (1) a list of products, equipments and appliances that meet IEC global quality standards will be maintained by the Ministry of Energy and regularly updated in consultation with the solar private sector in Sierra Leone.

(4) Any photovoltaic system equipment and low energy efficient appliance which does not meet the relevant IEC global quality standards shall not be included in the list maintained by the Ministry of Energy and shall be subject to the applicable taxes, fees and duties.

Finance Act 2013 (Act No. 3 of 2013)

s.37 Amendment of Act No.7 of 2006⁴⁰

s.39 Amendment of Act No.12 of 2011

- (a) amends FA2011 s.11⁴¹

³⁷ “new” inserted by FA2013 s.39(c)

³⁸ “new” inserted by FA2013 s.39(c)

³⁹ Repealed and replaced FA2016 s.34. Previously repealed by FA2013 s.39(d). Previously read:

(1) *The importation of photo voltaic system equipment and low energy or energy efficient appliances for resale or use by third parties shall be duty-free for a period of three years.*

(2) *For the purposes of subsection (1), “photovoltaic” refers to the method of generating electrical power by converting solar radiation into direct current electricity, using semi conductors that exhibit the photovoltaic effect.*

⁴⁰ Repeals and replaces FA2006 s.3(1)– see footnote 30

⁴¹ s.39(a) repeals and replaces FA2011 s.11 – see footnote 36

- (b) ...
- (c) amends FA2011 ss.24 and 25⁴²
- (d) repeals FA2011 s.26.⁴³

s.47 Refinery

A petroleum refinery investing a minimum of \$20,000,000 and employing at least fifty Sierra Leonean citizens shall be eligible for the following relief –

- (a) (*corporate tax relief*)
- (b) equipment and machinery for establishing the refinery shall be imported free of duty for a period of five years.

s.48 Manufacturing

A new business investing a minimum of US\$2,000,000 and employing at least twenty Sierra Leonean citizens shall be eligible for the following relief –

- (a) (corporate tax relief)
- (b) equipment and machinery for establishing a new business shall be imported duty free for a period of five years.

s.49 Agricultural inputs

(1) Entities engaged in agricultural production shall be entitled to duty-free import of agricultural inputs for a period of five (5) years from the date of first registration.

(2) For the purpose of this section “agricultural inputs” means –

- (a) fertilizers;
- (b) pesticides;
- (c) insecticides;
- (d) seeds and seedlings;
- (e) hybrid tree seeds;
- (f) seed animal for feeding purpose;
- (g) day-old-chicks; and
- (h) animal sement.⁴⁴

s.50 Income from poultry business tax exempt

(1) (*income tax exemption*)

(2) Import of feeds, vaccine and veterinary drugs for poultry and livestock shall attract duty free import for a period of five years from the date of commencement of business.

⁴² s.39(c) amends FA2011 ss.24 and 25 – see footnotes 37 and 38

⁴³ s.39(d) repeals FA2011 s.26 – see footnote 39

⁴⁴ This appears to be a printing error and should read “semen”

52. Regulations

The Minister of Finance may by statutory instrument, make regulations to give effect to the investment incentives in the Finance Acts.

Finance Act 2016 (Act No. 6 of 2016)

32. Amendment of section 4 of Finance Act 2006⁴⁵

33. Amendment of section 11 of Finance Act 2011⁴⁶

Finance Act 2017 (Act No. 1 of 2017)

African Union Account Levy

38. (1) There is hereby imposed on all imports into Sierra Leone, a levy at the rate of 0.2% of their value determined as follows –

- (a) the C.I.F. value at the port of disembarkation or discharge for imports arriving by sea;
- (b) the C.I.F. value at the point of entry into the African Union Customs territory, in the case of imports arriving by road;
- (c) the Customs value at the port of disembarkation or discharge for imports arriving by air,

to be paid into the African Union Levy Account established at the Bank of Sierra Leone for the purpose of funding the operations of the African Union:

Provided that this levy shall not apply to imports from African Union countries.

(2) The Commissioner General of the National Revenue Authority shall be responsible for the assessment and collection of the levy and shall, for that purpose, open an additional column in its ledgers to record a daily account of amounts received in respect of the levy and the securities and privileges applicable in the collection of the fiscal revenues of Sierra Leone shall apply in the collection of the levy.

(3) The Commissioner General of the National Revenue Authority shall pay the levy collected on the following working day or, at the latest, within a period not exceeding one month from the date of collection, into the account of the Bank of Sierra Leone opened in the name of AU, and shall obtain appropriate receipts.

(4) The Commissioner General of the National Revenue Authority shall declare at the end of every three months, the amount of the levy collected and paid to the African Union account at the Bank of Sierra Leone doing that period and reconciliation of the amount declared, collected and paid shall be made between the Customs Service Department and the Bank of Sierra Leone.

(5) Subsection (1) shall not apply to the following imports –

- (a) goods brought in as aid, gifts and non-repayable grants received by the Government or charitable organisations registered as such under the laws of Sierra Leone and intended for charitable purposes for the common good;
- (b) goods imported as part of financing agreements containing provision expressly exempting the goods concerned from any fiscal or para-fiscal levy;
- (c) goods on which the levy has been previously paid in an African Union country.

⁴⁵ See footnote 32

⁴⁶ See footnote 36

Legislative History

This section sets out the Acts incorporated into this Consolidation. It lists, in chronological order –

- a) name of the Act and its number,
- b) Gazette Supplement information in which the legislation was officially published,
- c) commencement date [with basis for commencement date]
- d) amending provisions (in the Finance Act) and amended provisions (in the Customs Act, 2011)

Direct amendments of Customs Act, 2011

1. **Customs Act, 2011** (Act No. 9 of 2011)
Gazette: Vol. CXLII, No. 66, 20th October 2011
Commencement: 20th October 2011 [publication date, no specified commencement date]
2. **Finance Act, 2015** (Act No. 14 of 2014)
Gazette Vol. CXLV, No. 70, 24th December 2014
Commencement: 24th December 2014 [publication date]
s.19 s.26(8)
s.20 s.80(1)(c)
s.21 s.85(5)
3. **Finance Act, 2016** (Act No. 6 of 2016)ⁱ
Gazette Vol. CXLVII, No. 16, 24th March 2016
Commencement: 24th March 2016 [publication date, no specified commencement date]
s.26 s.26(4)
s.27 s.77(h)
s.28 s.80(4)(b)
4. **Finance Act, 2017** (Act No. 1 of 2017)ⁱⁱ
Gazette Vol. CXLVIII, No. 30, 8th June 2017
Commencement: 1st January 2017 [s.1]
s.29 s.7(14),(15)-(18)
s.30 s.11(5)
s.31 s.12(2),(2A)
s.32 s.26(4),(5),(6)
s.33 s.77(h)
s.34 s.80(4),(5),(6),(7)

Other Finance Act provisions impacting on Customs Act

1. **Finance Act, 2006** (Act No. 7 of 2006)
Gazette No. 24, 11th May 2006
Commencement: 1st January 2006 [s.1]
s.3 Duty Waiver Scheme
s.4 Import duty liability of Government Ministries etc.
s.9 Fees for replacement of lost customs document
2. **Finance Act, 2007** (Act No. 9 (22?) of 2007)
Gazette *not known*
Commencement: Not known [assent 23rd July 2007]
s.6 Amendment of Finance Act 2006 s.3 (Duty Waiver Scheme)
3. **Finance Act, 2008** (Act No. 7 of 2008)
Gazette Vol. CVVVIX, No. 3, 31st July 2008
Commencement: 1st January 2008 [s.1]
s.10 Amendment of Finance Act 2006 s.3(1) (Duty Waiver Scheme)

- 4. Finance Act, 2011** (Act No. 12 of 2011)ⁱⁱⁱ
 Gazette Vol. CXLII, No. 70, 10th November 2011
 Commencement: 1st January 2011 [s.1]
 s.5 Surcharge on right-hand drive vehicles
 s.6 Failure to submit electronic manifest
 s.7 Abandonment of unfinished customs declarations
 s.11 Duty-free importation (business equipment for 5 years)
 s.23 Infrastructure projects (duty-free imports)
 s.24 LPG and cookers (duty-free imports)
 s.25 Pharmaceuticals (duty-free imports)
 s.26 Solar systems (duty-free imports)
- 5. Finance Act, 2013** (Act No. 3 of 2013)
 Gazette Vol. CXLIV, No. 75, 12th December 2013
 Commencement: 12th December 2013 [publication date]
 s.37 amendment of Finance Act 2006 s.3 (Duty Waiver Scheme)
 s.38 amendment of Finance Act 2011 s.11 (Duty-free importation of business equipment for 5 years), s.24 (LPG and cookers (duty-free imports)), s.25 (Pharmaceuticals (duty-free imports)), s.26 (Solar systems (duty-free imports))
 s.47 refinery investment relief (duty-free import)
 s.48 manufacturing investment relief (duty-free import)
 s.49 Agricultural inputs (duty-free import)
 s.50 Income from poultry business tax exempt (duty-free import)
 s.52 Regulations (to give effect to investment incentives in FAs)
- 6. Finance Act, 2015** (Act No. 14 of 2014)
 Gazette Vol. CXLV, No. 70, 24th December 2014
 Commencement: 24th December 2014 [publication date]
 s.27 Amendment of Finance Act 2011 s.6(1)(a)
- 7. Finance Act, 2016** (Act No. 6 of 2016)^{iv}
 Gazette Vol. CXLVII, No. 16, 24th March 2016
 Commencement: 24th March 2016 [publication date]
 s.32 Amendment of Finance Act 2006 s.4 (Duty Waiver Scheme)
 s.33 Amendment of Finance Act 2011 s.11 (Duty-free importation of business equipment for 5 years)
- 8. Finance Act, 2017** (Act No. 1 of 2017)^v
 Gazette Vol. CXLVIII, No. 30, 8th June 2017
 Commencement: 1st January 2017 [s.1]
 s.38 African Union Account Levy

ⁱ Enacted Finance Bill, Gazette Vol. CXLVI, No. 67, 23rd December 2015

ⁱⁱ Enacted Finance Bill 2017, Gazette Vol. CXLVII, no. 60, 8th December 2016

ⁱⁱⁱ Enacted Finance Bill 2011, Gazette Vol. CXLII, No. 26, 19th May 2011

^{iv} Enacted Finance Bill, Gazette Vol. CXLVI, No. 67, 23rd December 2015

^v See endnote ii