

**THE CUSTOMS TARIFF ACT, 1978**  
**(No. 16 of 1978)**  
ARRANGEMENT OF SECTIONS

***Section No.***

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Signed this 22<sup>nd</sup> day of *August*, 1978.

SIAKA STEVENS,  
*President.*

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No. 16

1978

\_\_\_\_\_ *Sierra Leone*

**The Customs Tariff Act, 1978**

**Short title**

Being an Act to make new Provisions for the Law relating to Customs  
Tariff, to incorporate the Eleventh Protocol to the Mano River Union  
Declaration signed by the Member States of the Mano River Union;  
and for connected purposes

24<sup>th</sup> August, 1978.]

**Date of commencement.**

BE IT ENACTED by the President and Members of Parliament in this

Present Parliament assembled, as follows:-

1. This act shall come into operation on such date as the Minister shall fix by Notice published in the Gazette

2. In this Act unless the context otherwise requires -  
“Central Bank” means the Central Bank of Sierra Leone;  
“Commission” means the Union Commission on Industry and Trade;

“Customs Authority” means the person who, for the time being is the Comptroller or Commissioner of Customs or any other person authorized or empowered in that behalf;

“Duty” means duty of Customs leviable under appropriate National Legislation;

“Export” means to take or cause to be taken out of a Member State  
“External Tariff” means the External Tariff of the Republic of Sierra Leone which shall form the schedule to this Act;

“Goods” includes Vessels, Aircrafts and Vehicles, Stores, Baggage, Currency and negotiable instruments and any other kind of moveable property;

“Import” means to being or cause to be brought into a Member State from a place outside a Member State;

“Member State” means the Republic of Liberia or the Republic of Sierra Leone and includes any area adjacent to the territorial Waters of the Member State over which it may exercise rights, in accordance with international law which governs the use and exploitation of the sea-bed, the subsoil and any natural resources thereof;

“Minister” means the Minister for the time being charged with responsibility for matters relating to Finance;

“Proper Officer” means any officer who has been authorized or appointed by the Customs Authority to perform any act or carry out any duty in its behalf;

“Protocol” means the Eleventh Protocol to the Mano River Union Declaration;

“Stores” means articles for use in a ship or aircraft or for Sale by retail to persons carried therein and includes Fuel and Spare parts and other articles of equipment, whether or not for immediate fitting;

“Transit” means transit through one or more Member State;

“Transshipment” means goods in transshipment through one or more Member States;

“Mano river Union Vessel or Factory Ship”, alias “MRU Vessel” and “MRU, Factory Ship” shall mean only a vessel or a ship – which is registered in a Member State which sails under the flag of a Member State; which is at least fifty percent owned by nationals of the Member States or by a Company or firm with its Head office in a Member State, and of which the Manager, the Chairman at the Board of Directors or of the Supervisory Board and the majority of the members of such Boards are nationals of a Member State and of which, in addition, in the case of partners’ tips or limited companies at least half of the capital is owned by a Member State or by public bodies on nationals of the Member States; of which the Captain and Senior Officers are all nationals of the Member States; and of which at least seventy-five percent of the Crews are nationals of the Member States.

3. Except as otherwise provided in this Act or any other law for the time being in force, duties of Customs shall be levied at the time of importation on any goods specified in the First Schedule to the External Tariff, which form the Schedule to this act, such rates of duties as shall be specified therein.

**Import duty to be levied in accordance with the First Schedule to the External Tariff.**

4. Goods originating within one Member State of the Mano River Union State which shall be consigned directly to Leone shall be admitted without payment of Customs import Duties;

**Certain goods to be exempt from Import Duties.**

Provided that this section shall not come into force until such time as the Common Excise rates shall have come into operation.

5. Goods originating in a Member State shall with the exception of paragraphs (g) and (h) be taken to mean -

**Description of goods to be exempt from Import Duties**

- (a) mineral products extracted within its territory;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products obtained by hunting or fishing carried on therein;
- (f) products of sea-fishing and other products taken from the sea by MRU Vessels.
- (g) products made on board MRU’s Factory Ships exclusively from products referred to in paragraph (f);

- (h) products taken from the sea-bed, or beneath the sea-bed outside territorial waters, if the Member State has for the purpose of exploitation, exclusive rights to soil or subsoil;
- (i) waste and scrap products derived from manufacturing operations and used articles collected therein and fit only for recovery of raw materials;
- (j) goods which are produced therein exclusively from goods referred to in paragraphs (a) to (i) inclusive or from their derivatives at any stage of production;
- (k) goods manufactured therein using imported raw materials or intermediate products.

**Goods manufactured in a Member State to be Specified in Official Gazette.** 6. The Commission shall specify by notice in the Official Gazette or its equivalent in each Member State those classes or descriptions of goods in each Member State which shall in accordance with section 5 be deemed to be goods manufactured in that State. Such specification shall be in a form sufficient to enable the goods to be classified by the Customs Authority in the Member State of Importation.

**Exemption to be granted at time of importation of goods.** 7. Except as otherwise provided for in this Act or any other law for the time being in force, exemption from payment of duties of Customs shall be granted at the time of importation of any goods specified in the Second Schedule to the External Tariff which forms the Schedule to this Act.

**Customs Authority may require proof of grounds for exemption of certain Goods.** 8. Whenever any goods are made conditionally exempt from duty by reason of any special circumstances, they shall be exempted only upon a claim for exemption being made by the importer to the Customs Authority which may require the production of evidence as to the special use or circumstance as ground for exemption or be otherwise satisfied.

**Customs Duties to be levied at time of Exportation.** 9. Except as otherwise provided for in this Act or in any other Law for the time being in force, duties of Customs shall be levied at the time of exportation on any goods as specified in the Third Schedule to the External Tariff which forms the Schedule to This Act, at such rates of duties as shall be specified therein.

**Power of Minister to Make Orders Varying or Amending Customs Tariff.** 10. (1) The Minister may by Order published in the Gazette -

- (a) impose with or without qualifications, conditions, limitations or exemptions, import or export duties of Customs;
- (b) amend, suspend, vary or terminate existing import and export duties of Customs;

- (c) amend or vary the tariff descriptions, and statistical numbers and /units of quantity of the Customs Tariff, forming the Schedule to this Act:

Provided that the Minister shall have regard to the Convention on the Nomenclature for the Classification of goods in Customs Tariffs and the Standard International Trade Classification in making any amendment to the Schedule on the Common External Tariff.

(2) Every Order made under this section shall, within twenty-one days from the first day of the next session of Parliament after its publication or if Parliament is in session within twenty-one days of its publication, be submitted to Parliament and Parliament may by resolution confirm, amend vary or revoke such Order, and upon publication of such resolution in the Gazette the resolution shall have effect and the said Order shall then expire. If the Order be not submitted within the said twenty-one days to Parliament for confirmation it shall *ipso facto* expire.

(3) Where an Order under paragraph (a) of sub-section (1) or any amendment under paragraph (b) of sub-section (1) have the effect of reducing or revoking the duties on any goods, any person by whom such goods are entered shall -

(a) in the case of reduced duty, pay the reduced duty thereon and in addition shall -

(i) pay to the Comptroller an amount equal to the difference between the duty payable immediately before the coming into effect of the amendment and the reduced duty payable under the amendment, or

(ii) give security to the Comptroller by Bond or otherwise for such amount;

(b) in the case of revoked duty -

(i) pay to the Comptroller an amount equal to the duty payable immediately before the coming into effect of the amendment, or

(4) All payments made under sub-section (3) shall be brought into account as duties of Customs.

**Classification of Imported Goods.**

11. Imported goods shall be classified in accordance with the Schedule on the Common External Tariff.

**Value for reckoning - Import duty.**

12. Imported goods shall be valued for Customs purposes as follows

(a) The value of any imported goods shall be taken to be the normal price, that is to say, the price which they would fetch at the time referred to in

paragraph (f) on a sale in the open market between a buyer and a seller independent of each other.

- (b) The normal price of any imported goods shall be determined on the following assumptions –
  - (i) that the goods are delivered to the buyer at the port or place of introduction into a Member State;
  - (ii) that the seller bears all costs, charges and expenses incidental to the sale and to the delivery of the good at the port or place of introduction, which are included in the normal price;
  - (iii) that the buyer bears any duties or taxes applicable in the Member State which are not included in the normal price.
- (c) A sale in the open market between a buyer and a seller independent of each other pre-supposes that –
  - (i) the price is the sole consideration;
  - (ii) the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him other than the relationship created by the sale itself;
  - (iii) no part of the proceeds of any subsequent resale, or other disposal or use of the goods will accrue either directly or indirectly, to the seller or any person associated in business with him;
- (d) Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property or a third person has an interest in the Business of Property of both of them:
- (e) When the goods to be valued are –
  - (i) manufactured in accordance with any patented invention or are goods to which any protected design has been applied, or
  - (ii) imported under a foreign trade mark, or
  - (ii) imported for sale, other disposal or use under a foreign trade mark, then the normal price shall be determined on the assumption that it includes the value of right to use the patent design or trade mark in respect of the goods.

- (f) For the purpose of paragraph (a) the material time for Valuation shall be –
- (i) for goods declared for direct home use, the date on which entry on the proper form is delivered to the Customs Authority;
  - (ii) for goods declared for warehousing the date of formal declaration to the Customs Authority;
  - (iii) for goods imported as baggage, the date of formal declaration to the Customs Authority;
  - (iv) for any goods which have been exempted from duty under any enactment and are subsequently diverted in accordance with law to a use other than an exempt use, the date the entry for such use is delivered to the Customs Authority;
  - (v) in any other case, the date on which the goods arrive within the territorial limits of the Member State and where this date cannot be established, such approximate date as shall be determined by the Customs Authority.

13. Where no specific value is fixed by law for the purpose of levying duties of Customs on exported goods, an *ad valorem* duty to be assessed by taking the market value of such goods at the time of export. The market value shall be taken to be the price at which the exported goods are freely sold to a purchaser abroad or, in the absence of sales, offered for sale in the ordinary course of trade at the place of export. The market value shall include the cost of containers and coverings of whatever nature and all other costs, charge and expenses incurred at the place of export before the actual shipment of such goods.

***Ad valorem***  
**duty to be**  
**imposed on**  
**certain exported**  
**goods.**

**Sale or other  
disposition  
of duty-free  
Goods.**

14. Whenever any person or an organization or institution who qualifies or duty-free privileges desires to sell or otherwise dispose of any goods which have been imported or delivered free of duty under any legal provision or in respect of which a refund of duty paid has been allowed, such sale or disposition shall be subject to –

- (a) the consent of the Customs Authority;
- (b) the fulfillment of such terms as to payment of duty not exceeding the amount which would have been payable if the goods at the time of the desired sale or disposition were imported for the first time; and
- (c) made freely available for sale to the public.

**Amendment  
of Customs  
Tariff.**

15. Any Order amending the Customs Tariff shall be -

- (a) published in the Sierra Leone Gazette;
- (b) exhibited at the Customs House of Sierra Leone in a place to which the public has free access during Government office hours; and

- (c) made freely available for sale to the public.

**Exemption  
of re-impor-**

16. (1) Whenever goods, whether originating in a Member State or not, of a kind chargeable with duties of Customs is

**ted goods  
after expor-  
tation.**

re-imported into a Member State after exportation there from, such shall, unless the contrary is expressly stated in the Act or Order by which such duty is imposed, be exempt from such duty on such re-importation if it is shown to the satisfaction of the Customs Authority either –

- (a) that such goods had not been imported prior to their exportation, or
- (b) that such goods had been imported prior to their exportation and were not at the time of such importation liable to duties of Customs, or
- (c) that such goods had been imported prior to their exportation and that all duties of Customs with which it was chargeable and either no drawback of duties had been allowed on such exportation or all drawback so allowed had been repaid to the Customs Authority; and
- (d) that such goods had not undergone a process while outside the Member State which would make them liable to a duty of Customs under the provisions of section 17.

(2) This section shall not apply to goods in the manufacture or production of which there has been used any imported component which it had been imported at the date of re-importation of the goods would be chargeable with a duty of Customs, unless -

- (a) no duty was chargeable on such component at the time of its original importation, or that any such duty then chargeable had been paid; and
- (b) no drawback of any such duty was paid on exportation of the goods or that any such drawback has been repaid to the Customs Authority.
- (3) Goods which have been imported and exported by way of transit or transshipment or temporarily imported without payment of duty with a view to their re-exportation only shall not be deemed to have been imported or exported for the purpose of subsection (1).

17. (1) whenever goods which are of a kind chargeable on importation into a Member State with duties of Customs are exported and are subsequently re-imported after having been subjected to any process whether of repair or further manufacture outside a Member State and would, if they had not been subjected to such process, be exempt from duty on such re-importation then in every such case –

**Assessment of  
Duty on Import  
goods subjected  
to a process.**

- (a) if the form or character of such goods has in the opinion of the Customs authority been substantially changed by such process, duty shall be charged on the full value of such goods on importation;

- (b) if the form or character of such goods has, in the opinion of the Customs authority, not been substantially changed by such process, duty shall be charged only on the amount by which in the opinion of the Customs authority the value of the goods at the time of exportation was increased by subjection to such process;
- (c) when computing the amount by which the value of the goods has been increased by subjection to a process, the Customs authority may, if it thinks fit, fix the amount by reference to the sum which is shown to its satisfaction to have been paid for the process on such goods.

(2) Photographic and cinematographic films exposed in a Member State and developed or printed abroad shall be exempt from duty on importation.

(3) Nothing in this section shall operate to affect in any ways any legal exemption from specified duties of Customs conferred by law on the importation into a Member State of goods which have been exported from that Member State for the purpose of being subjected to and have been so subjected to, any process, outside that Member State for which such exemption is allowed.

(4) Duty shall not be payable on any goods re-imported into a Member State when it shall have been shown to the satisfaction of the Customs Authority that the goods had been exported to the other Member State and repaired, processed or subjected to further manufacture in that state.

**Drawback:** 18. (1) Subject to the other provisions of this section, drawback shall be allowed on –

- (a) goods incorporating imported components, and
- (b) goods produced or manufactured from imported materials or goods in the manufacture of which such imported materials have been used, when import duty has been paid on such components and materials and not drawn back and when such goods are either exported to a Third Country, or deposited on a bonded warehouse or free zone for exportation to a Third Country or for shipment as stores.

(2) In the case of goods referred to in paragraph (a) of subsection (1) –

- (a) drawback shall, except as otherwise provided, be equal to the duty paid on the imported component is incorporated in the goods;
- (b) drawback shall not be allowed unless the goods are exported or deposited in a Customs bonded warehouse or free zone for the purpose of export by the importer of the goods or any one who has taken delivery of the goods direct from the importer, or anyone who has taken delivery of the goods incorporating such imported article direct from either one of the afore-mentioned persons;
- (c) drawback shall not be allowed if the imported components have been used, other than for normal testing.

(3) In the case of goods referred to in paragraph (b) of subsection (1) -

(a) drawback shall, except as otherwise provided, be equal to the duty paid on the imported materials used in the manufacture of the goods;

Provided that on receipt of an application for an amount of drawback the Customs authority may approve an amount which –

- (i) appears to be appropriate;
- (ii) on the average does not result in the duty drawn back amounting to more than the duty paid, and
- (iii) relates to the number or quantity of the goods exported or deposited;

(b) drawback shall not be allowed if, since duty was paid the materials or any goods produced or manufactured there from have been used otherwise than in the course of production or manufacture or for normal testing; and

(c) drawback shall not be allowed unless the goods are exported or deposited as destined for export, in a Customs bonded warehouse or free zone either by the manufacturer thereof who must have either imported the dutiable Materials on which drawback is claimed, or obtained them direct from the Importer, or by the person who has obtained the goods direct from the Manufacturer.

(4) Notwithstanding any of the provisions of this Act drawback shall not be allowed if the amount of the drawback claimed exceeds the value of the goods.

(5) Allowance of drawback shall be subject to compliance with such conditions as the Customs Authority may prescribe.

(6) The Customs Authority may require any person who has been concerned at any stage with the goods or any materials or components on which drawback has been claimed, to furnish such information as may in its opinion be necessary to enable it to determine whether duty had been paid and not drawn back and to calculate the amount payable; such person may also be required to produce to that authority books of accounts or other documents of whatever nature relating to the goods, the materials or components.

19. (1) Every claim for payment of drawback shall be made within a period of twelve calendar months from the date of exportation or from the date of deposit in a bonded warehouse or free zone.

**Claim for  
payment of  
drawback.**

(2) Every claim for payment of drawback shall be honoured by the Customs authority on presentation of the proper debenture certified as correct by the Proper Officer. Drawback shall be claimed and established before the goods are exported.

**Declaration to be made before payment of drawback.**

20. (1) The owner of any goods on which drawback is claimed shall make a declaration in the prescribed form to the Customs Authority that the conditions under which drawback is allowed have been fulfilled subjected to actual exportation.

(2) Where it is proved to the satisfaction of the Customs Authority that any goods after having been duly placed on board an Aircraft, ship or vehicle for exportation have been destroyed by accident on board such aircraft, ship or vehicle any drawback payable on the goods shall be payable in the same manner as if the goods had been actually exported.

(3) Where it is proved to the satisfaction of the Customs Authority that any goods after having duly been placed on board an aircraft, ship or vehicle, for exportation have been materially damaged by accident onboard such aircraft; ship or vehicle any drawback payable in respect of the goods shall, if they are either discharged in the Member State with the consent of the Customs Authority or abandoned to the Government or destroyed under Customs supervision, be payable as if the goods had been actually exported.

**Excess Duty to be refunded.**

21. (1) Whenever it is shown to the satisfaction of the Customs Authority that duty had been paid on any imported or exported goods in excess of that which should have been paid under the law such excess duty shall be refunded.

(2) Every claim for refund of duty shall be made within twelve months of payment of duty.

(3) Every claim for refund of duty shall be honoured by the Customs authority on presentation of the proper debenture certified as correct by the Proper Officer.

(4) (a) The Minister may remit or authorize the refund in whole or in part of any Customs duties payable or paid by any person on any goods imported or exported provided he is satisfied that it is just and equitable to do so.

(b) The remission or refund authorized to be made under paragraph (a) hereof may apply either to specific instances or generally or in respect of a specified person or persons of a specified class.

(c) In lieu of making any remission or refund under paragraph (a) hereof, the Minister may if satisfied that it is just and equitable to do so, direct that there shall be repaid to any person to whom the goods in question have been sold or transferred, an amount not exceeding the amount of Customs duties paid thereon or estimated to have been paid thereon.

(5) Under such regulations as the Minister may prescribe goods of foreign

or domestic origin for use as stores on ships and aircraft engaged in foreign trade outside the Member State may be withdrawn free of any duty from any Customs bonded warehouse or from continuous Customs custody elsewhere or from a free zone.

(6) Under such regulations as the Minister may prescribe, fuel oil, replacement parts, accessories, equipment and consumable ship's stores, other than clothing, tobacco and alcoholic beverages may be shipped free of import duty from any Customs bonded warehouse or from continuous Customs custody elsewhere or from a free zone, on any ship registered in either Member State and engaged in Intra-Union trade.

22. (1) at the discretion of the Customs authority a bona fide alien visitor to a Member State may be permitted to import temporarily without payment of duty non-consumable goods including a Motor vehicle and boat required for his personal use during his visit without payment of duty on giving security for the duty leviable thereon and subject to such other conditions as the Customs Authority may impose: **Bona fide alien visitor to Member State.**

Provided that –

- (a) security for the payment of duty may be furnished by cash deposit. When the value of any such goods does not exceed fifteen thousand Leones the Customs Authority may at its discretion permit importation without security;
- (b) all goods imported without payment of duty under the Authority of this section shall be exported within ninety days of importation or such further period not exceeding ninety days which the Customs Authority may at its discretion allow;
- (c) on the exportation of goods imported without payment of duty in accordance with this section, the bond shall be cancelled or the cash deposited refunded.

(2) For the purposes of this section, “alien”, means any person who is not citizen of a member State.

23. (1) where the goods were imported in pursuance of a contract of sale and duty was paid thereon but the description, quality, state or condition of the goods at the time of clearance from Customs custody was not in accordance with the contract then, if the importer either – **Refund of Customs Duty.**

- (a) returns the goods to the supplier; or
- (b) abandons the goods to the Customs authority; or
- (c) allows destruction of the goods whilst under the supervision of the Customs Authority;

the Customs Authority shall refund to the Importer any duties paid.

(2) Any refund under this section shall be subject to the Customs Authority being satisfied that the conditions mentioned herein have been complied with and that the goods have not been subjected to use after release from Customs custody other than to an extent necessary to discover that the goods were not in accordance with the contract.

(3) Where the Customs Authority is satisfied that the goods were shipped without the consent of the consignee and duty has been paid thereon, then if the goods are returned to the consignor or abandoned to the Customs Authority or destroyed under Customs Authority supervision, the Authority shall refund to the consignee the duty paid thereon.

(4) The provisions of this section shall not apply if the goods are not exported within ninety days of the date of release from Customs custody or such longer period not exceeding one year as the Customs authority may allow.

**Goods imported in a package.** 24. If any goods subject to the payment of specific duties of Customs are imported in any package either intended for sale or of a kind usually sold containing or commonly reputed to contain a specified quantity or volume of such goods, then such package shall be deemed to contain not less than such specified quantity or volume

**Standard capacities for packages and liquids to be specified in official Gazette.** 25. (1) The Customs Authority may by notice in the Gazette or its equivalent in a Member State specify standard capacities for packages containing goods liable to duty according to the liquid measurements thereof, in all cases wherein in its absolute discretion, it shall consider that such packages being such sizes within limits to be specified in the notice are reputed to be or are sold in packages, and there upon all packages having capacities within the limits specified shall be deemed to contain the standard capacities in the notice in each case.

(2) For the purpose of measuring liquids the Customs Authority may if it so desires, require that measurements should be calculated at a particular temperature to be specified by it before hand by notice in the official Gazette or its equivalent in a Member State.

26. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or are of a kind usually sold with the goods when the same are sold retail, package is not marked or labelled or is not marked or is in the opinion of the Customs Authority, commonly sold as containing or commonly reputed to contain, a specific quantity of such goods, and if the importer is not able to satisfy the Customs Authority as to the correct net weight, the duty thereon shall be calculated according to the

**Calculation of duty when net weight of goods is not known.**

gross weight of the package and its content.

27. If the Minister in accordance and consistent with the procedure established in the Protocol changes by administrative ruling the rate of duties or charges applicable to such goods under an established and uniform practice, no such duties or charges shall have effect with respect to goods entered for consumption or withdrawn from bonded warehouse for consumption prior to the expiration of thirty days, or such longer period as the Minister consistent with such procedures and other provisions of the Protocol, may allow from the date of publication of that ruling.

**Effect of administrative directive by Minister.**

28. Where the Customs Authority, satisfied that goods are being imported temporarily with a view to subsequent re-exportation under a legal provision exempting them from duty it may make regulations prescribing both the conditions under which the goods may be admitted without payment of duty and the penalties for non-compliance with these conditions

**Power of Customs Authority to make Regulations.**

29. For Customs purposes the rates of exchange between the Leone, the Liberian Dollar and other currencies shall be those published by the Central Banks of the Member States and applicable on the date on which duty becomes payable.

**Rates of Exchange.**

30. Goods shall be declared for Customs and statistical purposes according to the unit of quantity shown in the Common External Tariff. Where it is necessary to make conversions from other systems of measurements, the equivalents to be used shall be agreed between the Customs Authorities of the Member States and published in the official *Gazette* or its equivalent in the Member States.

**Declaration of goods for Customs and statistical purposes.**

**Power of Ministers or Member States to Make Regulations.**

31. The Ministers of the Member States may by Agreement make regulations for the purpose of carrying into effect the provision of this Act.

Provided that any such action shall be Consistent with the provisions of the Protocol.

**Repeal and Saving, Act No.15 of 1968.**

32. The Customs Tariff Act, 1968 is hereby repealed:

Provided that all Rules, Orders, Notices or Other Regulations subsisting and made under that Act shall remain in force until they are expressly Revoked or replaced by any Order. Rule, Notice or other Regulation made under this Act.

THE SCHEDULE

See the External Tariff of the Republic of Sierra Leone Published by the Sierra Leone Government Bookshop on the 1<sup>st</sup> day of October, 1977.

Passed in Parliament this 8<sup>th</sup> day of *August*, in the year of our Lord one Thousand nine hundred and seventy-eight.

**R.C.O. GILPIN-JACKSON**  
*Acting Clerk of Parliament.*

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correctly printed copy of the said Bill

**R.C.O. GILPIN-JACKSON**  
*Acting Clerk of Parliament.*

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**PRINTED BY THE GOVERNMENT PRINTING DEPARTMENT, SIERRA LEONE**  
**GAZETTE No. 61 OF 24<sup>TH</sup> AUGUST, 1978**

## **PART I**

### **FIRST SCHEDULE**

#### **THE EXTERNAL TARIFF OF THE REPUBLIC OF SIERRA LEONE**

## **PART II**

### **SECOND SCHEDULE**

#### **GENERAL EXEMPTIONS FROM IMPORT DUTIES AND TAXES OF SIMILAR EFFECT**

1. Goods admitted in compliance with the provisions of this Schedule are exempt from the payment of duty and taxes of similar effect under the First Schedule.
2. The privilege of exemption from duties and taxes of similar effect shall be contingent upon compliance with regulations promulgated by the Minister of Finance.
3. Articles for which exemptions from duty is claimed other than items 100.08, 100.10 and 100.13, must quote the relevant Tariff classification reference as shown in chapters 1 to 98 of the First Schedule.
4. Exemption from the payment of duty shall be granted on any goods which are imported:

**100.01** by or for the account of the President

**100.02** in special circumstances with the approval of the President subject to such terms and conditions as the President may impose;

**100.03** in special economic circumstances as may be proposed by the Minister of Finance and approved by Act of Parliament or Statutory Instrument;

**100.04** by or on behalf of Representatives of Foreign Governments or public International Organisations not nationals of the customs territory and certified by the Minister of Foreign Affairs;

**100.05** by or for the account of Foreign Governments and Public International Organisations certified as such by the Minister of Foreign Affairs;

**100.06** for the general use of educational, and philanthropic institutions certified as such by the Minister of Finance excluding goods for the personal use of employees of such institutions and organisations or goods as may be determined by

the customs authority as being intended for distribution for financial or commercial gain by any party;

**100.07** as awards received abroad for distinction in the arts or sciences or for meritorious achievements accepted as such by the customs authority;

**100.08** as owned and used household and personal effects of Sierra Leone nationals who die abroad when imported in reasonable quantities and accepted as such by the customs authority;

**100.09** as articles for use as memorials for deceased persons when suitably engraved with the deceased person's name and accepted as such by the customs authority;

**100.10** as owned and used household and personal effects, other than motor vehicles or vessels, when imported in reasonable quantities by or for the account of any person arriving from abroad, and accepted as such by the customs authority;

**100.11** as samples of negligible value when accepted as such by the customs authority;

**100.12** as packaging materials designed for packaging goods for export when accepted as such by the customs authority;

**100.13** as personal effects of persons arriving from abroad goods obtained overseas and/or purchased duty free in Sierra Leone with a total combined value not exceeding **five hundred US Dollars or Leone equivalent** (tools of trade, clothing, toiletries and jewellery used during the passenger's travels and intended for own personal use and not for gift, sale, or exchange are excluded from this calculation); and provided such person is eighteen years of age or over, one bottle (or other container) containing not more than 1125ml of spirits, liqueur, or other spirituous beverages; and 4.5 litres of wine or 4.5 litres of beer (equivalent to six 750ml bottles); and 200 cigarettes or 250 grams of tobacco or 50 cigars or a mixture of all three not weighing more than 250 grams.

**100.14** unprocessed products as listed in the Third Schedule originating from Member States of the Economic Community of West African States.

**100.15** traditional handicrafts as listed in the Fourth Schedule originating from Member States of the Economic Community of West African States.