

ACT

Supplement to the Sierra Leone Gazette Vol. CXLII, No. 66

dated 20th October, 2011

THE CUSTOMS ACT, 2011

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY

1. Interpretation.
2. Department of Customs continued in existence.
3. Principles of administration.
4. Confidentiality.
5. Transparency and stakeholder consultations.
6. Customs rulings.
7. Customs control and customs control zones.

PART II—IMPORTATION AND EXPORTATION OF GOODS

8. Reporting of imported and exported goods.
9. Temporary storage of goods.
10. Transfer of goods in-bond.
11. Goods declaration and customs release.
12. Correction of goods reports and declarations; inadvertent errors.
13. Classification of imported and exported goods.
14. Valuation of imported and exported goods.
15. Customs value.
16. Transaction value.
17. Additions to and deductions from price paid or payable.
18. Verification and information.
19. Origin of imported and exported goods.
20. Determination of origin.
21. Goods produced wholly in one country.
22. Goods produced in more than one country.
23. Documentary evidence of origin.
24. Duties and taxes on imported goods.
25. Calculation of duties and taxes.
26. Payment and recovery of duty and other levies.
27. Payment security and guarantees.
28. Interest on outstanding accounts.

No. 9

Customs Act

2011

ii

PART III—APPEALS

29. Re-determinations and appeals.
30. Appeals by importers from re-determinations.
31. Decisions on appeal.
32. Further appeal.
33. Finality of verdicts.
34. Information regarding appeals.
35. Repayment of import duties and taxes.
36. Direct shipment and transshipment.
37. Transshipment through intermediate countries.
38. Coastwise carriage.
39. Stores.
40. Transit and transshipment.
41. Warehouses, container depots and duty-free shops.

PART IV—LIABILITY FOR DUTIES AND OTHER TAXES

42. Operator's liability for duties and taxes.
43. Regulations governing operation of warehouses, container depots and duty-free shops.
44. Temporary admission.
45. Drawbacks.
46. Treatment of materials consumed and waste in drawback procedure.
47. Inward processing.
48. Application for inward processing.
49. Conditions for relief from customs duties.
50. Re-importation in same state.
51. Special Economic Zones.
52. Accounts, books and record-keeping.
53. Record-keeping in Sierra Leone.
54. Intellectual property rights.
55. Duration of assistance.
56. Contents of application.
57. Time for consideration of application.
58. Security to protect importer.
59. Suspension of importation as border measures.
60. Proceedings leading to decision on merits.
61. Right of examination and related information.
62. Disposal of infringing goods.
63. Prohibited and restricted imports and exports.
64. Restrictions of imports and exports.

PART V—COMPLIANCE/VERIFICATION AND ENFORCEMENT

65. Verification and search.
66. Search of means of transport, conveyances of imported goods; samples.
67. Authority to detain goods and means of transport.
68. Assistance to officers.
69. Seizure and forfeiture of goods and means of transport.
70. Authority to investigate offences.
71. Limitation on seizures.
72. Notification of contravention.
73. Time limit for commencing proceeding.
74. Smuggling and other intentional violations.
75. Goods not related to offence.
76. Notice of ascertained forfeiture.
77. False statement and other customs offenses.
78. Terms of release and penalties.
79. Due diligence and rewards.
80. Fines and additional penalties.
81. Powers of arrest.
82. Corruption.
83. Right of appeal on goods seized and penalties.

PART VI—MISCELLANEOUS

84. Third party representation and liability.
85. Licensing of customs clearing agents.
86. Proof of right to do business as customs clearing agent.
87. Joint and several liability.
88. Decision not to conduct business; revocation of license.
89. Custom offices and facilities.
90. Joint border operations.
91. International travellers.
92. Regulations by Minister.
93. Repeal of Cap 271 and savings.

SIGNED this *11th day of August, 2011.*

DR. ERNEST BAI KOROMA,
President.



No. 9



2011

Sierra Leone

THE CUSTOMS ACT, 2011.

Short title.

Being an Act to modernise and simplify the laws relating to customs and the prohibition and control of the importation and exportation of certain goods; and to provide for related matters.

[] Date of commencement.

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

PART 1—PRELIMINARY

Interpretation.

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

“advice” means a report from one party to another informing them of an occurrence with regard to some business transaction, including a shipment, a collection or manufacture;

“air waybill” means the shipping contract document used for the transportation of airfreight, showing conditions, limitations of liability, shipping instructions, description of commodity, and applicable transportation charges;

“assessment” means:—

- (a) valuation, or determination as to value of goods;
- (b) act of apportioning amounts to be paid; and
- (c) amount assessed or charged, including duties, taxes or other levies;

“ascertained forfeiture” means the penalty action taken in respect of goods, which it is determined are in contravention of this or any other enactment, and which would be subject to seizure and forfeiture except that the goods are not found or such seizure would be impractical;

Act No. 11 of 2002.

“Authority” means the National Revenue Authority established by the National Revenue Authority Act, 2002;

“bank guarantee” means an indemnity letter or financial performance security in which the bank commits itself to pay a certain sum if a third party fails to perform, or if any other form of default occurs;

“bill of lading” means the contract of carriage or other document issued by a carrier, which if issued to order as evidence of receipt of goods or in other negotiable form, becomes documentary evidence of title to the goods;

“bonded” means secured by obligation to Customs, pending the performance or fulfilment of specified acts according to a binding contract, engagement or agreement, enforceable under legal penalty;

“bonded warehouse” means an approved private warehouse used for the storage of goods pending release of the goods from such premises under a declared customs procedure, and until such time as duties or taxes owing, if any, are paid and the goods are properly released from customs control;

“border” means the boundary line at the frontier of a country or territory;

“cargo manifest” means a list of cargo being transported or warehoused;

“carrier” means the person actually transporting goods or in charge of, or responsible for the operation of the means of conveyance;

“carriage of goods coastwise” means the customs procedure under which certain goods are loaded on board a vessel at a place in Sierra Leone, and are transported to another place in Sierra Leone, where they are then unloaded;

“certificate of origin” means the specified form identifying certain goods, in which the authority or body empowered to issue it certifies expressly that the goods to which the certificate relates originate in a specific country;

“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; or