

PUBLIC NOTICE NO. 20 OF 1982

Published 4th November, 1982

**THE CUSTOMS ACT**  
(Cap. 271)

**THE CUSTOMS (AMENDMENT) (NO. 2) REGULATIONS, 1982** Short title.

In exercise of the powers conferred upon him by Section 248 of the Customs Act, the President, acting in accordance with the advice of the Cabinet, hereby makes the following Regulations:—

1. These Regulations shall be deemed to have come into force on the 29th day of October, 1982. Commencement.

2. Paragraphs (2) and (3) of Regulation 17 of the Customs Regulations are hereby revoked and replaced by the following new paragraphs— Revocation and replacement of paras. (2) and (3) of Regulation 17 Vol. VIII p. 2063.

“(2) An Invoice Entry Fee of 12 per cent of the C.I.F. Value of all imported goods except those specifically exempted by the Minister of Finance shall be collected by the Comptroller of Customs at the time of entry of the goods:

Provided that an Invoice Entry Fee of 15% of the C.I.F. Value shall be collected on the following goods:—

<i>Tariff Item</i>	<i>Commodity</i>
22.05 and 22.06	Wines
22.9	Spirits
33.06A, C.D.F and G	Perfumery, Cosmetics, and toilet preparations
58.01/02	Carpets
84.15B	Freezers
84.40 A & B	Washing Machines
92.11C	Video Recorders/Reproducers
85.15B and C	Television Sets
92.11C	Tape Recorders

Provided further that an Import Entry Fee of 5% shall be collected on goods originating in countries belonging to the Economic Community of West African States:

(3) An Import Licence Fee of 12 per cent of the C.I.F. Value of all imported goods except those specifically exempted by the Minister of Finance shall be collected by the Comptroller of Customs at the time of the entry of the goods.

Provided that an Import Licence Fee of 15 per cent of the C.I.F. Value shall be collected on the following goods:—

<i>Tariff Item</i>	<i>Commodity</i>
22.05 and 22.06	Wines
22.09	Spirits
33.06 A, C, D, F and G	Perfumery, Cosmetics, and toilet preparations
58.01/02	Carpets
84.15 B	Freezers
84.40 A & B	Washing Machines
92.11C	Video Recorders/ Reproducers
85.15 B and C	Television Sets
92.11C	Tape Recorders

Provided further that an import Licence Fee of 5% shall be collected on goods originating in countries belonging to the Economic Community of West African States: Raw Materials, plants and machinery imported by manufacturers of locally produced goods, packages, including materials and parts for the manufacture thereof necessary for the packing or distribution of any product produced, manufactured, or processed in Sierra Leone and imported exclusively for such purpose and accepted as such by the Comptroller."

MADE this 3rd day of November, 1982.

Issued under my hand,

SALIA JUSU-SHERIFF,  
*Minister of Finance.*