

STATUTORY INSTRUMENT

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THE CUSTOMS ACT (Cap. 271)

THE CUSTOMS (NON-ECOWAS IMPORTS) LEVY REGULATION, 2001

Short title.

WHEREAS the Republic of Sierra Leone is a party to the Protocol on Conditions Governing Application of the Community Levy done at Abuja on 27th July, 1996, by which it undertook to introduce a levy on imports from non-ECOWAS countries:—

AND WHEREAS Parliament has, at its session, held on 8th August, 2000, ratified the Protocol with a view to its implementation in Sierra Leone,

NOW, THEREFORE, in exercise of the powers conferred upon him by subsection (1) of section 248 of the Customs Act, the President hereby makes the following regulations:—

1. In these regulations, unless the context otherwise requires, "non-ECOWAS country" means a country which is not a member of ECOWAS. Interpretation.

2. There is hereby imposed on all imports into Sierra Leone from non-ECOWAS countries a levy at the rate of one-half percent (0.5%) of their value determined as follows:— Imposition of levy.

(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 ECOWAS Customs territory, in the case of imports arriving by road;
- (c) the Customs value at the airport of disembarkation or discharge for imports arriving by air;
- (d) the market value for products featuring on the market price list.

Department of
Customs and
Excise to
assess and
collect levy.

3. (1) The Department of Customs and Excise 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.

(2) 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 proceeds of the levy shall enjoy in Sierra Leone the privileges and immunities accorded by Treaty and the General Convention and Privileges and Immunities of ECOWAS and in the Headquarters Agreements.

Mode of
payment

4. (1) Payment for the levy shall be made in cash or by bank draft in favour of ECOWAS Secretariat and the payment shall be acknowledged by an appropriate receipt.

(2) The Department of Customs and Excise shall pay the levy collected each day on the following working day or, at the latest, within a period not exceeding one month from the date of collection, into the account at the Bank of Sierra Leone opened in the name of ECOWAS by the Executive Secretary of ECOWAS, and shall obtain appropriate receipts therefor.

Declaration
and
reconciliation
of levies.

5. The Department of Customs and Excise shall, by Government Notice, declare at the end of every three months the amount of the levy collected and paid to the account of ECOWAS at the Bank of Sierra Leone during that period and reconciliation of the amount declared, collected and paid shall be made by the ECOWAS Secretariat between that Department, the Bank of Sierra Leone and the ECOWAS

6. There are hereby exempted from the levy imposed by paragraph 1, the following:—

Exemption
from levy.

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- (a) goods from non-ECOWAS countries brought in as aid, gifts and non-repayable grants received by the Government or by charitable organisations registered as such under the laws of Sierra Leone and intended for charitable purposes for the common good;
- (b) goods originating from non-ECOWAS countries, imported as part of financing agreements containing provision expressly exempting the goods concerned from any fiscal or para-fiscal levy;
- (c) goods imported by enterprises under a stabilised fiscal regime in force at the date of commencement of the Protocol on Conditions Governing Application of the Community Levy done at Abuja on 27th July, 1996;
- (d) goods on which the levy has been previously paid.

MADE the 28th day of May, 2001.

DR. K. SESAY,
*Minister of Development
and Economic Planning.*