

BANJA TEJAN-SIE,  
*Acting Governor-General*

LS

No. 15



1968

Sierra Leone

**The Customs Tariff Act, 1968**

Short title.

[16th January, 1969.] Date of commencement.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Representatives in this present Parliament assembled, and by the authority of the same, as follows:—

1. In this Act unless the context otherwise requires—

Interpretation.

“Comptroller of Customs” means the person for the time being having charge of the Department of Customs and Excise and includes any public officer appointed to collect duties at any port or place in Sierra Leone;

“ Customs Laws ” includes this Act and any other enactment relating to customs ;

“ Customs Tariff ” means the Customs and Excise Tariff published by authority of the Sierra Leone Government in 1966 ;

“ export ” means to take or cause to be taken out of Sierra Leone ;

“ goods ” includes all kinds of articles, wares, merchandise and livestock ;

“ import ” means to bring or cause to be brought into Sierra Leone ;

“ Minister ” means the Minister for the time being charged with responsibility for Finance.

Import duties of Customs to be levied.

2. There shall be levied, collected and paid into the Consolidated Revenue Fund upon all goods which shall be imported into Sierra Leone for home consumption and which are specified in the First Schedule to the Customs Tariff, the relevant duties according to the rates appearing in that Schedule.

Duty free goods.

3. Goods for the time being specified in the Second Schedule to the Customs Tariff imported into Sierra Leone shall, subject to the conditions set out therein, be exempted from payment of duty.

Export duty of customs to be levied.

4. There shall be levied, collected and paid into the Consolidated Revenue Fund upon all goods specified in the Third Schedule to the Customs Tariff, and exported from Sierra Leone, the relevant duties according to the rates appearing in that Schedule.

Value for reckoning duty.

5. (1) For Customs purposes, the value of any goods imported for home consumption shall be taken to be the normal price, that is to say, the price which they would fetch at the time when they are entered for home use, or if they are not so entered at the time of importation, on a sale in the open market between buyer and seller independent of each other.

(2) For the purpose of computing the price aforesaid it shall be assumed—

(a) that the goods to be valued are delivered to the buyer at the port or place of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the making of the contracts of sale and to the delivery of the goods at the port or place (except any duties of customs payable in Sierra Leone having been paid by the sellers) ;

(b) that the price is the sole consideration for the sale of the goods ;

(c) that neither the seller nor any person associated in business with him has any interest, direct or indirect in the subsequent re-sale or disposal of the said goods ; and

(d) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue directly or indirectly to the seller or any person associated in business with him.

(3) For the purpose of paragraphs (c) and (d) of subsection (2), 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 some third person has an interest in the business or property of them both.

(4) For the purposes of converting the selling price of the said goods to Sierra Leone Currency, the rate of exchange is the selling rate first quoted for a sight draft in Freetown on or after the date of importation.

6. In the case of export goods the value for the purpose of assessing duty *ad valorem* shall be determined in the manner from time to time prescribed.

Manner of assessing duty on export.

7. (1) If any goods subject to the payment of specific duty are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail and if such package is marked or labelled or commonly sold as containing or commonly reputed to contain, a specified quantity of such goods, then such package shall be deemed to contain not less than such specified quantity.

Duty chargeable on reputed quantity.

(2) In particular but without derogating from the generality of subsection (1), where goods are imported in containers of the size commonly known as reputed quarts, reputed pints and reputed half-pints, such containers shall be deemed to contain not less than one-sixth, one-twelfth and one-twenty-fourth part of a gallon respectively.

8. (1) The Comptroller may, by notice in the *Gazette* specify in gallons or fractions of a gallon or gallons and fractions of a gallon, standard capacities for packages containing goods liable to duty according to the liquid measurements thereof, in all cases where, in his absolute discretion, he shall consider that such packages being of such sizes within limits to be specified in the notice, are reputed to be or are sold as packages of standard sizes; whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon, all packages having capacities within the limits specified in the notice shall be deemed to contain the standard capacity specified in the notice in each case.

Comptroller may fix standard contents for packages containing liquids.

(2) For the purpose of measuring liquids the Comptroller may, if he so desires, require that measurements should be calculated at a temperature of 80° Fahrenheit.

9. 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

Duty chargeable on gross weight in certain cases.

retail, and if such package is not marked or labelled or is not in the opinion of the Comptroller, 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 Comptroller as to the correct net weight, the duty thereon shall be calculated according to the gross weight of such package and its content.

Drawbacks  
allowed

**10.** A drawback of the duties paid on imported goods shall be refunded on the exportation thereof with such exceptions and subject to such conditions as may be prescribed by Rules made under section 20.

Certification  
of debenture  
for payment  
of drawback  
and refund  
of duties.

**11.** (1) Every sum of money which shall be due for drawback shall be paid by the Accountant-General on the proper debenture certified by the proper officer, and the Accountant-General is hereby further authorised to return any money which shall have been overpaid as duties of customs or shall have been allowed to be refunded by any provision of law, on the proper document being certified by the proper officer.

(2) All claims for drawback and applications for overpayments or refunds of import or export duty shall be made within a period of twelve months reckoned—

- (a) in the case of drawbacks, from the date of the exportation of the relative goods or the performance of the conditions on which drawback is allowed as the case may require;
- (b) in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship; and
- (c) in the case of overpayments and other refunds of import or export duty, from the date of the payment of duty.

Duty on  
goods  
re-imported.

**12.** (1) Subject to the provisions of subsection (2) where any goods, whether made or produced within Sierra Leone or not, being of a class or description liable to any import duty of customs, are re-imported into and entered for use within Sierra Leone after exportation therefrom, and it is shown to the satisfaction of the Comptroller of Customs that any duty of Customs or excise chargeable in respect of the goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time and either that no drawback of any such duty was allowed on exportation or that any drawback so allowed has been repaid to the Comptroller of Customs then—

- (a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad or having been so subjected (but without change of their form of character) are goods not liable at any time of re-importation to duty *ad valorem*, the goods shall be exempted from any further duty when the same are entered for use within Sierra Leone after re-importation;

- (b) if the goods at the time when the same are entered for use within Sierra Leone after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the power of the Comptroller of Customs, under the Customs Laws as to the ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place for shipment to the proper officer, or in the case of exportation by post to the proper postal authority before the exportation of such goods unless the Comptroller in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

13. Where any Naval, Military or Air Force Authority or diplomat desires to sell any goods which have been imported free of duty under the Second Schedule to the Customs Tariff or on which a drawback of the full duty has been allowed under Rule 30 of the Customs Tariff Rules, such sales shall be subject to the consent of the Comptroller of Customs being first obtained and shall be subject to such terms as to payment of duty, not exceeding the amount which would have been payable if the goods were then imported for the first time, and other conditions as the Comptroller of Customs may determine.

Sale of goods imported free by Naval, Military or Air Force Authorities Vol. VIII page 2131.

14. The Minister may by Order published in the *Gazette*—
- (a) direct that all goods specified in the Order shall be admitted at such lesser rates of duty specified in the Order than those chargeable under the Customs Tariff;
- (b) direct that special duties shall be charged in substitution for duties in the Customs Tariff on goods of any country which in the opinion of the Minister discriminates against goods produced or manufactured in Sierra Leone, whether by way of the imposition of duties or the prohibition or restriction of importation or otherwise;
- (c) add to, amend, vary, revoke or replace the Customs Tariff (including statistical particulars, numbers, description and units of quantity) or any part thereof, by publishing Tariff amendment Orders in the manner specified in sections 15 and 16.

Power of Minister to levy special duty and to average Customs Tariff.

- (b) if the goods at the time when the same are entered for use within Sierra Leone after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the power of the Comptroller of Customs, under the Customs Laws as to the ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*.

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- (c) add to, amend, vary, revoke or replace the Customs Tariff (including statistical particulars, numbers, description and units of quantity) or any part thereof, by publishing Tariff amendment Orders in the manner specified in sections 15 and 16.

Interim Order to be confirmed, amended or revoked by House of Representatives.

15. Every Order made under section 14 shall after four days and within twenty-one days from the date of its first publication be submitted to the House of Representatives and the House of Representatives may, by resolution, confirm, amend 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 the House of Representatives for confirmation it shall *ipso facto* expire.

Tariff amendment to be available to the public.

16. In addition to publication in the *Gazette* Tariff amendments may be published—

- (a) by exhibiting a copy at the Customs House, Freetown, in a position accessible to the public during working hours;
- (b) by placing copies on sale to the public at the Government Stationery Office.

Requirements for payment where duty reduced or revoked.

17. (1) Where an Order under paragraph (a) of section 14 or any amendment under paragraph (c) of section 14 has 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 a 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 a revoked duty—
  - (i) pay to the Comptroller an amount equal to the duty payable immediately before the coming into effect of the amendment, or
  - (ii) give security to the Comptroller by bond or otherwise for such amount.

(2) All payments made under subsection (1) shall without prejudice to the provisions of subsection (1) of section 18 be brought to account as duties of Customs.

Payment in excess of duty.

18. (1) If the amount paid as duty on goods under the Tariff amendment together with any additional amount paid in consequence of subsection (1) of section 17 exceeds the duty payable on such goods immediately after the duty comes into effect, the balance shall on application be forthwith repaid to the person who paid such amount.

(2) Any bond or other security given by any person under subsection (1) of section 18 shall on the coming into effect of the reduced or revoked duty under section 14 be cancelled.

(3) If any Order reducing or revoking a duty is not confirmed by the House of Representatives, then the amount for which any bond or security was given under subsection (1) of section 17 shall be realised and brought into account as duties of Customs.

19. (1) Where by any Tariff amendment any new import duty of customs is imposed, or where any import duty of customs is increased any goods in respect of which such import duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover as in addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new or increased duty, as the case may be. Adjustment of contract prices to meet change in duty.

(2) Where by any Tariff amendment any customs duty is reduced or revoked, any goods affected by the duty are delivered on or after the day on which the reduction or revocation of duty takes effect in pursuance of a contract made before that day, the purchaser of the goods in the absence of agreement to the contrary, may, if the seller of the goods has had in respect of those goods the benefit of the reduction or revocation of the duty, deduct from the contract price a sum equal to the amount of the duty reduced or revoked as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under subsection (2), the seller shall allow the benefit of such repayment to the buyer.

20. (1) The Minister may make Rules for the purposes of carrying into effect the provisions of this Act. Rules.

(2) In particular and without prejudice to the foregoing power the Minister may make Rules with respect to the following matters—

(a) the evidence which may be required by the Comptroller of Customs and the conditions which must be fulfilled before he admits goods as having been—

(i) consigned from;

(ii) grown, produced or manufactured in, the country to which an Order made under paragraph (a) of section 14 and confirmed by the House of Representatives applies;

(b) the evidence which may be required by the Comptroller of Customs to satisfy him that goods are not the growth, produce or manufacture of the country to which an Order made under paragraph (b) of section 14 and confirmed by the House of Representatives applies;

- (c) goods on which drawback shall be allowed;
- (d) the conditions under which drawback shall be allowed and the amounts thereof;
- (e) the exportation of goods for repair or alteration;
- (f) the conditions under which goods imported for temporary use only may be exempted from duty;
- (g) the prescription of forms to be used for any purpose under this Act;
- (h) classification of goods for the purpose of levying duty.

Repeal and  
saving.  
N.R.C.  
Decree  
No. 33  
of 1967.

**21.** The Customs Tariff Decree, 1967 is hereby repealed:

Provided that all Rules and Notices subsisting by virtue of the said Decree and all Orders, Rules and Notices made under that Decree shall remain in force until they are revoked, repealed or replaced by any Order, Rule or Notice made under this Act.

Passed in the House of Representatives this *16th* day of *December*, in the year of our Lord one thousand nine hundred and sixty-eight.

J. W. E. DAVIES,  
*Acting Clerk of the House of Representatives.*

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

J. W. E. DAVIES,  
*Acting Clerk of the House of Representatives*