

*dated 29th October, 1982*

## THE EXCISE ACT, 1982

*(No. 6 of 1982)*

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Excise Duties

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Form of Warrant of Distress

SIGNED this 29th day of October, 1982.

SIAKA STEVENS,  
*President*

LS

No. 6



1982

Sierra Leone

**The Excise Act, 1982**

Short title.

Being an Act to make provision for the levying and collection of Excise Duties on goods manufactured in Member States of the Mano River Union based on the Protocol on the Principles and Policies on the Harmonization of Excise Legislations affecting Intra-union Trade; and for connected purposes.

BE IT ENACTED by the President and Members of Parliament in this present Parliament assembled, as follows:—

[ 29<sup>th</sup> October 1982 ]

Date of commencement.

**PART I—PRELIMINARY**

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

Commencement.

Interpre-  
tation.

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

“aircraft” means any apparatus whether or not mechanically propelled which is used for the transport by air of human beings or property;

“bonded warehouse” means a warehouse for which security has been given to the Excise Authority;

“Common Excise Tariff” means the harmonised excise tariff of the Member States;

“court” means any court of law in Sierra Leone having competent jurisdiction;

“delivered” means the time when the goods leave the factory or warehouse;

“drawback” means a refund of all or part of any excise duty authorised by law in respect of goods exported or used in a manner or for a purpose prescribed as a condition of drawback;

“entered” means the time when the entry is accepted and signed by the proper officer and when either the full duty and other charges due or any security required is paid or deposited as the case may be and includes the time when any excisable goods are delivered from a warehouse or a factory;

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

“excise duty” means duty of excise leviable on any goods specified in the First Schedule;

“excise factory” means any premises or places used for the manufacture of excisable goods;

“excisable goods” means all goods specified in the First Schedule;

“Excise Laws” means this Act and any proclamation, rule, regulation, resolution or order made under the authority of any Act relating to excisable goods;

- “excise warehouse” means any place appointed by the Comptroller to be a warehouse for the security of any excisable goods and of the duty due thereon;
- “export” means to take or cause to be taken out of a Member State;
- “factory” means any premises or place used for the manufacture of excisable goods;
- “goods” includes vessels, aircraft and vehicles; stores, baggage, currency and negotiable instruments and any other kind of moveable property;
- “importation” means to bring or cause to be brought into a Member State from a place outside a Member State;
- “licensed premises” means any warehouse or factory in which excisable goods may be stored;
- “manufacturer” means any person who shall by any means make or produce or cause to be made or produced any excisable goods; and “manufacture” shall have a corresponding meaning;
- “Member State” means any State signatory to the Mano River Union and includes any area adjacent to the territorial waters of the Member State over which it may exercise rights in accordance with the International Law which governs the use and exploitation of the seabed, the sub-soil and any natural resources thereof;
- “Minister” means the Minister for the time being charged with the responsibility for matters relating to Finance;
- “National Excise Tariff” means the excise tariff contained in the First Schedule to this Act;
- “occupier” includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under this Act;
- “offence against Customs Laws” includes any act of any person contrary to any Excise Laws or failure of any person to perform an act required by any Excise Law to be performed by him;
- “officer” includes any person employed in the Department of Customs and Excise and all members of the Police Force as well as any person acting in their aid; and any person acting in the aid of an

officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

“officer of excise” means any officer who has been authorised or appointed by the Excise Authority to perform any act or carry out any duty in its behalf;

“proper officer” means an officer of Excise;

“regulations” means the Excise Regulations;

“ship” includes any boat, canoe, lighter, or other floating craft of any description;

“warehouse” means a secured place approved by the Excise Authority, under the provisions of section 27;

“warehouse keeper” means the occupier of an approved warehouse.

## PART II—DUTIES AND DRAWBACKS

3. Except as otherwise provided for in this Act or any other law for the time being in force, excise duty shall be levied on any goods specified in the First Schedule, if such goods originate in a Member State of the Mano River Union and are consigned directly to Sierra Leone.

4. (1) For the purpose of levying excise duty on goods by reference to their value, the value of any such goods shall be taken to be the normal price which shall be the price that subject to subsections (2) and (3) would be paid for the goods when sold in the open market between a seller and buyer independent of each other.

(2) The normal price of any excisable goods shall be determined on the following assumptions—

(a) that such goods are treated as having been delivered;

(b) that any excise duty payable on them shall be excluded from the normal price;

(c) that where excisable goods to be valued are manufactured in accordance with any patented or registered design or under any trade mark the normal price covers the right to use the patent design or trade mark.

(3) A sale in the open market between manufacturer and buyer independent of each other pre-supposes that—

(a) the price is the sole consideration;

Excise duty to be levied on certain goods.

Value of goods to be normal price.

- (b) the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise between the manufacturer or any person associated in business with him and the buyer and any other person associated in business with him, other than that relationship created by the sale of the goods in question;
- (c) no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or indirectly to the manufacturer or any person associated in business with him.

(4) For the purpose of this section, two or more 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 both of them.

5. (1) The excise duty on any goods except those permitted by law to be delivered free of excise duty shall become due and payable to the Excise Authority— Payment of excise duty.

- (a) at the time of delivery for home consumption from a factory or warehouse; or
- (b) when withdrawn for use by the manufacturer in his factory or from a warehouse other than for purposes under section 7 or for export; or
- (c) at the time of importation from a Member State; or
- (d) as otherwise provided by law.

(2) The Excise Authority may defer the payment of excise duty on such terms as it may allow, if the manufacturer gives such security by bond or otherwise as the Excise Authority may require:

Provided that in such case all excise duties which have become due within any calendar month or any other period that may be prescribed shall be paid to the Excise Authority within twenty-one days of the last day of such month or other prescribed period.

6. (1) All excisable goods made or deposited in a factory or bonded warehouse without payment of excise duty shall upon being delivered therefrom for purpose of consumption or upon Duty to be paid at rate in force on delivery.

being withdrawn for use from the factory or bonded warehouse, be subject to the rates of excise duty in force, at the time they are so delivered or withdrawn for use, except where provision is otherwise made by law.

(2) In the case of goods liable to excise duty on importation for home consumption such goods shall be subject to the rate of excise duty in force at the time of delivery of the entry therefor for clearance of the goods from Customs custody, for home consumption.

7. (1) Subject to such conditions as the Excise Authority may impose, excise duty shall not be payable on any goods—

- (a) shipped as stores in a ship or aircraft proceeding to a destination abroad, or
- (b) delivered from a factory or warehouse for exportation and duly exported.

(2) Excise duty shall not be payable on any goods other than tobacco and alcoholic beverages, which are shipped as stores on ships registered in a Member State of the Mano River Union and engaged in Intra-Union Trade.

8. (1) The Minister may authorise the Excise Authority to refuse to allow for any period not exceeding three months the delivery of goods for home consumption from a factory, or a bonded warehouse in quantities exceeding those which may appear to the Excise Authority to be reasonable deliveries in the circumstances.

(2) Where, by reason of the refusal of the Excise Authority to allow the delivery of goods any person shall be prevented from performing any contract in connection with the goods, that person shall be freed and discharged from all actions and proceedings in respect of his failure to perform the contract so far as the failure is due to such reason.

9. (1) If any dispute arises as to the proper rate or amount of any excise duty payable on any goods, any person liable to pay excise duty on such goods shall deposit with the Excise Authority the excise duty demanded of him and the amount so paid shall be deemed to be the proper excise duty unless the Court, upon application made to it by any person liable to pay excise duty, within three months after the date of such deposit, otherwise decides.

(2) If any dispute arises as to the proper rate or amount of any drawback allowable on any goods the person claiming drawback shall accept from the Excise Authority

No duty payable on certain goods.

Minister may authorise restriction on deliveries from warehouse and factory.

Dispute as to duty payable and drawback allowable.

the drawback allowed by it and the amount so allowed shall be deemed to be the proper drawback unless the Court, upon application by the person claiming drawback within three months after the date of such acceptance otherwise decides.

10. Where any excise duty is imposed, or any exemption, remission, rebate, refund, or drawback is allowed on any excisable goods according to any specified weight, number or quantity, such excise duty, or exemption, rebate, refund, or drawback shall be deemed to apply in proportion to any greater or lesser weight, measure, number or quantity, as the case may be unless any specific provision to the contrary is contained herein.

11. (1) If any goods ordinarily liable to excise duty at a given rate are allowed by law to be entered or delivered at a lower rate of excise duty or free of excise duty on any special conditions they shall be forfeited if such conditions are not fulfilled.

(2) Where such goods are so forfeited, any person who knowingly—

- (a) obtains delivery of the goods; or
- (b) disposes of or is involved in the disposal of the goods; or
- (c) uses the goods contrary to the special condition imposed or for some purpose other than that specified by the Excise Authority; or
- (d) acts in any way contrary to the provision of this section,

shall pay a penalty in an amount equal to three times the value of the goods or two hundred leones, whichever is the greater.

(3) The importer or person to whom any such goods have been delivered shall on demand produce the goods to any authorised officer or otherwise account for the goods to the satisfaction of the Excise Authority, and if he fails to produce or account for the goods, he shall pay a penalty equal to three times the value of the goods or two hundred leones whichever is the greater.

12. The Minister may—

- (a) remit or authorise the refund in whole or in part of any excise duty payable or paid by any person in any instance if he is satisfied that it is just and equitable to do so;

Minister may remit or authorise refund of excise duty.

- (b) in lieu of making any remission or refund as set out in paragraph (a), direct that there shall be paid to any person to whom the goods in question have been sold or transferred an amount not exceeding that paid thereon or estimated to have been paid thereon as excise duty, if he is satisfied that it is just and equitable to do so;
- (c) consistent with the procedures established under this Act, the Minister may remit or authorise the refund in whole or in part of any excise duty payable or paid in respect of a general class of goods or by any person of a specific class;
- (d) in lieu of making any remission or refund as in paragraph (c) and consistent with the procedures established under this Act, direct that there shall be paid to any person to whom the goods in question have been sold or transferred an amount not exceeding that paid thereon or estimated to have been paid thereon as excise duty.

Duty refunded in error to be repaid.

**13.** Any excise duty short levied or erroneously refunded to any person who ought to have paid the amount short levied or to whom the refund has erroneously been made shall be paid or refunded on demand.

Minister may waive excise duty.

**14.** The Minister may—

- (1) if any goods liable to excise duty are lost or destroyed—
    - (a) before they have been delivered from a factory or bonded warehouse; or
    - (b) in removing them from a factory or bonded warehouse; or
    - (c) in the course of delivery for export or for use as stores; or
    - (d) in the course of delivery from or receipt into any factory or bonded warehouse; or
    - (e) before clearance from official custody at import,
- waive any excise duties due on them, if satisfied that they have not been and will not be used or consumed in the State where they have been so lost or destroyed;

(2) at the request of the owner or recipient of the goods in question, and subject to such conditions as may seem fit, permit the destruction of the goods and repay or waive payment of the excise duty on—

- (a) any imported goods not yet cleared for the purpose for which they may be entered at importation;
- (b) any warehoused goods or any excisable goods which while in the warehouse or on the licensed premises of a manufacturer, have become spoilt or otherwise unfit for use due to circumstances outside the control of the proprietor.

15. (1) Where any excise duty on goods remains unpaid after the time it has become due, the Excise Authority may authorise the levying of a distress— Authority may distrain for duties.

- (a) upon the goods, chattels and effects of the manufacturer of the goods, in respect of which the duty remains unpaid; and
- (b) upon all machinery, plant, tools, ships, vehicles, animals, goods and effects used within the Member States in the manufacture, sale or distribution of excisable goods found on any premises or on any land in the use or possession of such manufacturer or of any person on his behalf or in trust for him.

(2) The authority to distrain under this section shall be in the form contained in the Second Schedule and such authority shall be a warrant and authority to distrain for the amount of any excise duties due. Second Schedule

(3) For the purpose of levying any distress under this section any person expressly authorised in writing under the hand of the Excise Authority may execute any warrant of distress and, if necessary, break open any building or place in the day time for the purpose of levying such distress and may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distress and in levying the distress.

(4) The distress so taken may at the cost of its owner be kept for fourteen days, and if the amount due in respect of excise duty and the cost and charges incidental to the distraint are not then paid, it may be sold.

(5) Out of the proceeds of sale there shall be paid first the amount due in respect of excise duties and thereafter the cost and charges incidental to the sale and to the keeping of the distress whereupon any remaining proceeds shall be paid to the owner of the things distrained.

(6) It shall be lawful in exercise of the powers of distress herein conferred for the person to whom such authority is given to distrain upon all goods, chattels and effects belonging to the manufacturer wherever they may be found.

16. (1) If any excise duty payable by any person remains unpaid after the time it has become due, whether or not a distraint has been levied, the Excise Authority may, by notice in writing addressed to that person and delivered at his local address, notify him of any action that the Excise Authority may deem appropriate and lawful to take in the circumstances.

(2) If after such notification the person fails to observe any directive that the Excise Authority may have issued he and every person aiding and assisting him shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred leones or to imprisonment for a term not exceeding twelve months.

17. (1) Any person who fails to produce to any officer on request any excisable goods manufactured or warehoused by him and not delivered or used in accordance with the provisions prescribed in this Act, shall immediately pay to the Excise Authority the excise duties due on those goods, save in respect of any deficiency shown to the satisfaction of the Excise Authority to be due to evaporation, accidental leakage or any other unavoidable cause and in addition to paying the excise duties on the goods shall incur a penalty equal to three times the value of the goods or two hundred leones, whichever is the greater.

(2) If at any time the quantity of excisable goods found in any factory or bonded warehouse is greater than the quantity which ought according to the books of the manufacturer or warehouse keeper, to be therein, the quantity in excess shall be liable to forfeiture and the manufacturer or warehouse keeper shall incur a penalty equal to the value of the goods found in excess, unless, he explains the excess to the satisfaction of the Excise Authority.

Notice of  
action other  
than distress.

When duty  
payable.

18. The Minister may, subject to the provision prescribed in accordance with applicable legal procedures set out in the Protocol of the Principles and Policies on the Harmonisation of excise legislation, provide that any excise duty paid shall be repaid as drawback on such goods as may be prescribed and on such conditions as may be allowed. Minister may allow drawback.

19. (1) Claims for drawback shall be made in such form and contain such information and be supported by such evidence as the Excise Authority may require. Claims for drawback.

(2) Every claim for refund by way of drawback shall be honoured by the Excise Authority on presentation of the proper document certified as correct by a proper officer.

(3) The owner or recipient of any goods in respect of which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled.

(4) The Excise Authority may require the owner or recipient to produce satisfactory evidence of the landing or disposal of any goods exported before certifying a debenture in respect of such goods.

(5) Drawback shall not be paid—

(a) unless the claim giving the right to such drawback is made within one year from the date the payment of excise duty was made;

(b) where the amount claimed in respect of goods covered by any one certificate is less than ten leones.

20. (1) Whenever it is shown to the satisfaction of the Excise Authority that excise duties have been paid in excess of that which should have been paid under the Excise Laws and Regulations the excess excise duty shall be refunded. Refund.

(2) Every claim for refund under this section shall be honoured by the Excise Authority on presentation of the proper debenture certified as correct by an officer.

(3) Claims for refund of excise duty shall not be entertained—

- (a) if the claim is made after the expiration of twelve months from the date of payment of excise duty;  
or
- (b) where the amount claimed is less than ten leones

**21.** Without prejudice to any other provision in any law for the security of excise revenue, the Minister shall have power to assess the excise duty due and payable on any excisable goods which are reasonably deemed to have gone into home consumption without payment of the full excise duty due owing to unlicensed manufacture or other illegal means.

**22.** The Excise Authority shall, subject to the direction and control of the Minister, be responsible for the management, collection and accounting of excise revenue.

**23.** The Excise Authority may assign officers of Excise and, subject to such limitations as it may deem fit, delegate to any officer of Excise the power to exercise any of the functions conferred, or to perform any of the duties imposed, by law upon the Excise Authority.

**24.** (1) Every officer shall enforce and ensure due compliance with the Excise Laws.

(2) Every person assigned by the Excise Authority for any duty or service relating to excise shall be deemed to be the officer of excise for that duty of service.

(3) Every act required by law to be done, by, with, to or before any particular officer nominated for that purpose may be done, by, with to or before any person appointed by the Excise Authority to act for such officer.

(4) Every act required by law to be done at a particular place shall be deemed to have been so done if done at any place appointed by the Excise Authority for that purpose.

(5) Every officer of excise when acting in the course of his office shall carry a document issued to him by the Excise Authority to establish his identity and, on demand, shall declare his office and produce his identification document.

(6) It shall not be an offence for any person to refuse to comply with any request, demand or order made by any officer of excise acting or purporting to act as such, if that officer refuses to declare his office or produce his identification document on demand.

Power of  
Minister to  
assess duty  
evaded.

Duty of  
Excise  
Authority.

Power of  
Excise  
Authority.

Officers of  
Excise.

25. Any person to whom an identification document has been issued by the Excise Authority and who is required by the Authority to deliver up, or account, to the satisfaction of the Authority, for his identification document and who fails to comply with such requirement within the period stipulated by the Authority, shall be liable to a penalty of forty leones and if the failure continues after he is convicted thereof, shall be liable to a penalty of ten leones for every day on which the failure continues.

Penalty for failure to account for or deliver up identification documents.

26. The days on which and the hours between which offices of excise are to be open or officers are to be available for the performance of particular duties shall be such as the Minister may direct.

Hours of special business.

### PART III—WAREHOUSES

27. (1) The Excise Authority may approve, for such periods and subject to such conditions as he thinks fit, places of security for the deposit, keeping and securing of—

Places of security for storage of certain goods.

- (a) any goods chargeable with excise duty without payment of that excise duty;
- (b) goods for exportation or for use as stores, being goods not eligible for home consumption;
- (c) any other goods permitted under the Excise Act; to be deposited in a bonded warehouse.

(2) The Excise Authority may from time to time give directions concerning—

- (a) goods which may or may not be deposited in any particular bonded warehouse or class of bonded warehouses;
- (b) the part of any bonded warehouse in which any class or description of goods may be kept or secured.

(3) If, after the approval of a bonded warehouse, the occupier thereof makes, without the previous written consent of the Excise Authority, any alteration therein or addition thereto, he shall be liable to a penalty of two hundred leones.

(4) The Excise Authority may, at any time for reasonable cause, revoke or vary the terms of his approval of any bonded warehouse under this section.

(5) Any person contravening or failing to comply with any condition imposed or discretion given by the Excise Authority under this section shall be liable to a penalty of two hundred leones.

Private  
warehouse.

28. Every factory or bonded warehouse approved under this Act for the manufacture or storage of excisable goods shall be deemed to be a private warehouse licensed under the Customs and Excise Laws.

No duty pay-  
able on goods  
in bonded  
warehouse.

29. Subject to the provisions of this Act the Excise Authority may permit a manufacturer to remove excisable goods from his factory to a bonded warehouse and no excise duty shall be payable on any such goods while in the bonded warehouse.

Security  
bond by  
bonded ware-  
house keeper.

30. The Excise Authority may require any bonded warehouse keeper to enter into a bond to secure the duties on any goods that may at any time be warehoused in his bonded warehouse.

Bonded  
warehouse  
goods sub-  
ject to regu-  
lations and  
prescribed  
fees.

31. All excisable goods while in a bonded warehouse shall be subject to such regulations, and to the payment by the bonded warehouse keeper to the Excise Authority at the prescribed times of such fees and charges for supervising and taking account of them as may be prescribed.

Forfeiture.

32. If any excisable goods are removed to a bonded warehouse otherwise than in accordance with regulations or except by such persons, ways, and means or at such times and within such hours as the Excise Authority may direct, they shall be liable to forfeiture.

Removal to  
and from  
warehouse.

33. Any goods warehoused under this Act may be removed to another warehouse or, with the written permission of the Excise Authority, returned to the factory of their manufacture subject to the same regulations and provisions as govern the removal of excisable goods from a factory to a bonded warehouse, so far as they are or can be made applicable; and any excisable goods with the same permission, may be removed in the same way and subject to the same conditions from one factory to another; provided that notwithstanding any such removal to a bonded warehouse or factory, the manufacturer of any excisable goods so removed shall be and shall continue to be liable to pay the excise duty thereon when it becomes due unless provision is made by law to the contrary.

Withdrawal  
of approval  
of bonded  
warehouse.

34. (1) The Excise Authority may withdraw the approval of any bonded warehouse by giving to the bonded warehouse keeper notice in writing of such withdrawal.

(2) Any such notice addressed to the bonded warehouse keeper at his warehouse shall be deemed to be notice to all persons interested in any other contents of the bonded warehouse.

(3) If within thirty days, or such further period as the Excise Authority may allow from the date of a notice of withdrawal, any excisable goods in the bonded warehouse have not been removed to another bonded warehouse or returned to the factory of their manufacture or shipped as stores or exported or delivered for use within a Member Country in the manner provided by law, the bonded warehouse keeper shall forthwith pay to the Excise Authority the excise duties thereon.

35. (1) Every factory and bonded warehouse in which excisable goods are manufactured or stored shall be named conspicuously on the outside of the building to the satisfaction of the Excise Authority using the words "Excise Factory" or "Excise Warehouse" as the case may be, followed by the official number allotted to the factory or bonded warehouse by the Excise Authority.

Name to be displayed on excise factory or warehouse.

(2) If any person contravenes or fails to comply with any requirement made or direction given under this provision he shall be liable to a fine of one hundred leones.

(3) If any person not authorised to manufacture or store excisable goods in a particular factory or bonded warehouse affixed to the aforesaid premises any sign or notice purporting to show that he is so authorised he shall be liable to a fine not exceeding five hundred leones.

36. (1) No action shall be brought against the Excise Authority or any of its officers for any loss or damage sustained by any excisable goods while in a bonded warehouse or in the course of being received into or delivered out of such warehouse, or for any loss or damage sustained by a bonded warehouse or its contents except when such loss or damage occurs as the direct result of the wilful act or negligence of the Excise Authority, or any of its officers.

When action for loss or damage may be brought.

(2) For the purposes of this Act any goods which have been put on a vehicle ready for delivery shall be deemed to have been delivered and taken out from any factory or bonded warehouse unless the Excise Authority is satisfied or in the case of proceedings instituted under this Act, the defendant proves, that the goods were not put on the vehicle with intent to deliver them from the factory or bonded warehouse.

## PART IV—REMOVAL

37. (1) Except in accordance with regulations made under this Act or with the written permission of the Excise Authority, no excisable goods shall be delivered from a factory for any purpose whatsoever unless accompanied by a delivery document in the prescribed form signed by the manufacturer or bonded warehouse keeper and stating the quantity of goods delivered, the time and date of removal, the person to whom and the place where sent, the purpose for which delivered and such other particulars as may be prescribed.

(2) A duplicate of the delivery document shall be kept on the premises from which the goods have been delivered and shall be produced by the manufacturer or bonded warehouse keeper to any officer on demand.

(3) Where any excisable goods are by law permitted to be used in the factory or bonded warehouse for any purpose, the manufacturer or bonded warehouse keeper shall, when any such goods are taken at any time from stock to be so used, make out the proper document for them in duplicate in the same way as if they had been delivered from the factory or bonded warehouse; turer or bonded warehouse keeper and produced to any officer on demand within one year of the date thereof, and the duplicate dealt with as hereinbefore provided.

(4) If the manufacturer or warehouse keeper—

- (a) delivers any excisable goods contrary to this section or accompanied by an inaccurate delivery document or without filling in the particulars on the counterfoil; or
- (b) does not produce any delivery document along with the goods to the person and at the place named therein; or
- (c) does not keep on his premises and produce the duplicate of the delivery documents to an officer as aforesaid; or
- (d) contravenes any of the provisions of subsection (3) hereof;

he shall incur a penalty equal to three times the value of the goods to which the delivery document relates, or in respect of which there is no delivery document, or five hundred lones, whichever is the greater; and all goods delivered or used in contravention of this section shall be liable to forfeiture.

38. (1) Any person who takes out any excisable goods which are required to be accompanied by a delivery document from any factory or bonded warehouse, unless accompanied by such delivery document, or who aids, assists or is concerned therewith, shall incur a penalty not exceeding five hundred leones.

Penalties in regard to delivery documents.

(2) Any person who takes out any excisable goods from a factory or bonded warehouse without the knowledge and consent of the manufacturer or the bonded warehouse keeper, as the case may be, shall incur a penalty of three times the value of such goods or five hundred leones whichever is the greater.

39. (1) If any person—

(a) receives any excisable goods required to be accompanied by a delivery document without such delivery document; or

(b) does not produce a delivery document in respect of any excisable goods received by him and required to be accompanied by a delivery document, upon the demand of any officer at any time within fourteen days of the date of receipt thereof, or within such period as the Excise Authority may allow; or

(c) produces or causes or allows to be produced to any person any delivery document as having been received with any excisable goods other than the goods therein described;

Penalties for unlawful receiving and removal of unaccompanied goods from factory or bonded warehouse.

he shall incur a penalty of two hundred leones.

(2) If any person knowingly buys or receives or has in his possession or under his control in any manner or in any place any excisable goods which have been unlawfully removed or abstracted from a factory or bonded warehouse with or without the knowledge and consent of the manufacturer or warehouse keeper, as the case may be, he shall incur a penalty of three times the value of the goods or five hundred leones whichever is the greater.

#### PART V—OBLIGATIONS OF MANUFACTURERS AND WAREHOUSE KEEPERS

40. (1) No person shall manufacture or commence to manufacture excisable goods unless he first obtains an excise licence to do so.

Manufacturer to obtain licence to manufacture from Excise Authority.

(2) The application for a licence shall be in such form and contain such particulars as the Excise Authority may direct.

(3) A licence to manufacture excisable goods shall be in such form and contain such particulars as the Excise Authority may direct and shall be issued on payment of a fee of fifty leones.

(4) Every such licence shall expire on the 30th day of June next following the date of issue.

(5) Subject to a right of appeal to the Minister within fifteen days of the date of refusal, the Excise Authority may refuse to issue a licence under this section to any person without assigning a cause for such refusal.

41. If any person manufactures or commences to manufacture any excisable goods without a licence to do so, he shall incur a penalty of not less than one thousand leones and all goods in respect of which any such act is committed and all machinery, equipment, vessels, utensils and materials which in the opinion of the Excise Authority are used for purposes of manufacture or conveyance thereof shall be forfeited.

42. (1) An excise licence for the manufacture of goods shall be granted in respect of one set of premises only, but a licence for the manufacture of excisable goods may be granted to the same person in respect of each of two or more sets of premises.

(2) A licence shall be deemed not to extend to any part of a set of premises not described in the written description and plans required for the issuance of a licence for such premises.

(3) Where the manufacture of excisable goods is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the manufacture of the goods in question, not more than one licence shall be required to be taken out by those persons in respect of such premises in any one licensing year.

(4) Without prejudice to any other requirement as to the production of licences contained in these provisions, if any person who is the holder of any excise licence to manufacture any goods fails to display the licence in a conspicuous place on the premises he shall be liable to a penalty not exceeding one hundred leones.

43. (1) The Excise Authority may cause to be published in the *Gazette* quarterly returns of all licences granted, issued and transferred under the provisions of this Act.

(2) Production of a copy of the *Gazette* containing any such return shall be *prima facie* evidence of any fact therein stated as to any licence therein specified.

Penalty for manufacturer's failure to obtain licence.

Licence to apply to one set of premises only and to be displayed on premises.

Publication of licences granted.

44. No licence shall be granted or transferred to any person who—

Disqualification for licence.

(a) has been convicted of any offence under this Act, or

(b) is under the legal age of maturity.

45. (1) On the death of a licensed person, save as otherwise provided by this Act, the licence may be transferred by endorsement by the Excise Authority to the licensed person's executor or the Administrator and Registrar-General.

Transfer on death of licensee or on assignment or transfer.

(2) On the *bona fide* assignment or transfer of any licensed business, the licence may, save as aforesaid, with the consent of the parties, be transferred by endorsement by, and at the discretion of the Excise Authority.

(3) For every transfer under this section there shall be paid a fee to be determined by the Minister.

(4) No penalty under this Act shall be incurred by the executors or administrators or the widow or child of a licensed person who dies before the expiration of his licence, or by the trustee of any person who is adjudged bankrupt or whose affairs are liquidated by arrangement before the expiration of his licence, in respect of the manufacture of any excisable goods, if such manufacture is carried on at the premises specified in such licence and takes place for not longer than twenty-eight days after the death of the said licensed person, or the appointment of a trustee in the case of his bankruptcy or the liquidation of his affairs by arrangements:

Provided that the Excise Authority may on reasonable cause shown, extend the period of twenty-eight days aforesaid, by notification in writing.

46. Any holder of a licence to manufacture excisable goods may apply to the Excise Authority for its transfer to other premises, and the Excise Authority may in its discretion grant the transfer by endorsement on payment of a fee to be determined by the Minister, and the licence shall thereupon be deemed to authorise manufacture on the premises substituted, and no longer authorise manufacture on the premises originally licensed.

Transfer to other premises.

47. (1) Every manufacturer and warehouse keeper shall keep at his factory and warehouse respectively in the approved form and manner such books and forms relating to the manufacture, receipt, storage and delivery of excisable goods as the Excise Authority may direct in which he shall make such entries at such times as the Authority may, by published notice, specify.

Books to be kept by manufacturer or warehouse keeper and connected offences.

(2) All entries shall be made legibly in ink and no entry shall be altered in any manner; but any entry may be cancelled by drawing a single line in ink through the incorrect entry so as to allow it to remain legible and a correcting entry may be made immediately above the entry so cancelled or in such other place as the Authority may approve.

(3) Such books shall be open at all times for the inspection of all officers and the manufacturer or warehouse keeper shall allow any officer to take any abstract from them at any time.

(4) If any manufacturer or warehouse keeper—

(a) fails to keep such books or to produce them when required by any officer to do so; or

(b) fails to make in such books legibly in ink at the times specified by the Authority any entry required to be made therein; or

(c) fraudulently, or in any manner contrary to the requirements of this Act, makes any entry, obliteration, alteration or erasure in any such books;

he shall, for every offence, incur a penalty of five hundred leones.

(5) Except where other provision is made for periodical returns by manufacturers, every manufacturer shall, within ten days of the close of each calendar month or any longer period that may be prescribed, deliver to the Excise Authority in an approved form an account of—

(a) all materials in or received into his factory;

(b) all excisable goods manufactured, delivered, used, removed to or from another factory or to or from a bonded warehouse, lost by evaporation, leakage or other cause or otherwise disposed of; and

(c) any excise duties which have become due or have been paid during that month or such other prescribed period, on any goods manufactured by him.

48. (1) In addition to complying with the requirements of subsections (1), (2) and (3) of section 47, every manufacturer shall, if so required by the Excise Authority—

(a) produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him;

- (b) answer such questions as may be put to him by the Excise Authority regarding the description, manufacture, quantity, weight, volume, selling price, consignee, destination, cost of production and manufacturer's profits, and any other matter relating to such goods which the Excise Authority may think necessary for carrying out the provisions of this Act or any regulations made in consequence thereof;
- (c) produce such evidence as the Excise Authority may deem necessary in support of any information as given, and if any manufacturer neglects or refuses to comply with any such requirement or untruthfully or evasively answers any such question put to him as aforesaid, he shall incur a penalty of five hundred leones.

(2) Notwithstanding any other provision of this Act, the powers conferred by this section on the Excise Authority, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any excisable goods, shall not be exercised by any officer other than an officer specifically authorised by the Excise Authority to exercise those powers on his behalf.

49. (1) The Excise Authority may require any manufacturer to submit annually or at any other times specified by the Excise Authority, a certificate of audit by an Accountant approved by the Excise Authority, who is not an employee of the manufacturer.

Power to require certificate of audit.

(2) A certificate of audit shall certify the correctness of all the books and records required by or under this Act to be kept by the manufacturer, and in addition shall be in respect of any such matter referred to in section 48 as the Excise Authority may require.

(3) Any manufacturer who without reasonable excuse fails to submit a certificate of audit in accordance with this section shall incur a penalty of one thousand leones.

50. (1) Every manufacturer shall, before beginning to manufacture and also at any later time on request of the Excise Authority, deliver to the Excise Authority such written description and plans of his factory and of every machine, apparatus, utensils or vessel therein as the Excise Authority may require.

Description of premises to be delivered to Excise Authority.

(2) If any manufacturer fails to deliver such written description and plans to the Excise Authority—

(a) before commencing to manufacture; or

(b) within one month of the date of any request in writing made by the Excise Authority and addressed to him at his factory,

he shall incur a penalty of two leones for every day during which such neglect continues after incurring the original penalty.

(3) On receipt by the Excise Authority from a manufacturer of a written description and plans of his factory the Excise Authority may, by notice in writing addressed to the manufacturer at his factory, require him to make such alterations in the specifications, structure or disposition of the factory and to comply with such other conditions specified in the notice, relating to the structure of the factory as the Excise Authority may consider necessary or desirable.

(4) If a manufacturer fails to comply with the requirement contained in a notice addressed to him under subsection (3) within a reasonable time after the receipt by him of such notice, he shall incur a penalty of one hundred leones without prejudice to any other provisions of this Act relating to penalties.

(5) If a manufacturer—

(a) makes any alteration in the structure of his factory or in any disposition thereof; or

(b) uses any new, or alters any existing machine, apparatus, utensils or vessel, without delivering to the Excise Authority fourteen days' notice in writing of such new or altered machine;

he shall incur a penalty of not less than one hundred but not exceeding five hundred leones.

(6) Where the Excise Authority is satisfied that the application of any provision of this section in relation to the manufacture of any excisable goods or class of excisable goods is unreasonable or imposes hardship on the manufacturer, it may by separate notice in writing declare that any such provision shall not apply to the manufacturer of such goods or class of goods from a date specified in the notice.

51. Every standard and method of manufacture of excisable goods and of marking and storing excisable goods and implements and materials used in the manufacture of excisable goods shall be as prescribed by the Minister.

**52.** (1) Every manufacturer or bonded warehouse keeper shall <sup>Instruments.</sup> keep in his factory or warehouse such reasonable and necessary apparatus and instruments for measuring, weighing and testing any excisable goods and materials therefor and any packages, vats or utensils therein as the Excise Authority may require and shall permit any officer to use them for the purpose of measuring, weighing or testing or taking an account of any excisable goods and materials or of any package, vat or utensil in the factory or bonded warehouse.

(2) Any manufacturer or bonded warehouse keeper who contravenes the provisions of this section or uses or causes or allows to be used any false, unjust or insufficient apparatus or instrument or who practises or allows to be practised any art, device or contrivance by which any officer may be hindered or prevented from taking a just and true measure or account, shall for every such offence incur a penalty of not less than five hundred leones and not exceeding one thousand leones and all such false and unjust apparatus and instruments shall be liable to forfeiture.

**53.** (1) The Excise Authority may station any officer in or <sup>Excise</sup> upon any factory to watch the process of manufacture therein and <sup>Authority</sup> to enforce compliance with the provisions of this Act, and <sup>may station</sup> every manufacturer shall provide accommodation at or adjacent to <sup>officer on</sup> his factory to the satisfaction of the Excise Authority, for such <sup>licensed</sup> officer. <sup>premises.</sup>

(2) Any manufacturer who fails to provide such accommodation to the satisfaction of the Excise Authority shall incur a penalty of one hundred leones for every week or part of a week during which the default continues.

**54.** (1) On demand of any officer—

(a) **safe** and convenient ladders of sufficient length to enable him to ascend to and examine any vessel or utensil in any factory or warehouse or to gauge or ascertain the contents or capacity of any vessel or utensil therein shall be provided and conveniently and firmly placed ;

(b) any such ladder shall be fixed at or in any part of such vessel or utensil where the officer may require ;

(c) sufficient lights and other sufficient aid and assistance shall be supplied to enable the officer to gauge or ascertain the contents or capacity of any vessel or utensil or to search for or gauge and

**Assistance to  
be afforded  
to officers.**

taken an account of all excisable goods and materials in a factory or bonded warehouse, by night as well as by day.

(2) Every manufacturer or bonded warehouse keeper in whose factory or bonded warehouse any act or omission in contravention of this section has occurred shall incur a penalty of two hundred leones.

Storage to be provided on licensed premises

55. (1) Storage shall be provided on the licensed premises for the exclusive storage of excisable goods manufactured or otherwise allowed to be received thereon and on which excise duty has not been paid.

(2) The storage area shall be securely constructed and kept secure to the satisfaction of the Excise Authority.

(3) Excisable goods shall be deposited forthwith in the storage area and shall be kept separated from other goods until an account of the goods has been recorded in a register.

Manufacturer to keep register of goods from storage area.

56. (1) A licensed manufacturer shall keep a register in such form and manner and containing such particulars as the Excise Authority may direct of all excisable goods deposited in and delivered from the storage area.

(2) The register shall be kept in the storage area in a place approved by the Excise Authority and shall be produced on demand to any officer.

Delivery of some storage area goods to be subjected to certain conditions.

57. The delivery of goods from the storage area for any purpose other than for home consumption on payment of the full excise duty shall be subject to such conditions as the Excise Authority may direct.

Invoice or delivery note to accompany goods.

58. No excisable goods shall be delivered from the licensed premises of a person carrying on an excise trade unless they are accompanied by either an invoice or delivery note showing such particulars as the Excise Authority shall prescribe.

#### PART VI—POWERS OF OFFICERS

Rights in relation to search.

59. (1) Before any person is searched he may require to be taken as soon as possible before a magistrate or the Excise Authority or other superior officer, who shall discharge him if he sees no reasonable cause for search but shall otherwise direct that he be searched.

(2) No female shall be searched except by a female.

(3) No officer shall be liable to any prosecution action or suit on account of any search made in good faith and in accordance with the provisions of this Act.

60. Any officer, if he considers it necessary in the circumstances, may arrest and detain any person whom he reasonably suspects to be committing, or to have committed or to be or to have been concerned in the commission of, any offence against or any evasion of the provisions of this Act. Power of arrest.

61. (1) Any officer may at all times, by night or by day, enter into any factory or bonded warehouse and gauge, measure and take an account of every still or other vessel, utensil of any kind and of any excisable goods and materials as he shall require. Officer may enter factory or bonded warehouse.

(2) If an officer who has demanded admittance into such factory or bonded warehouse is not immediately admitted, the manufacturer or warehouse keeper shall incur a penalty of five hundred leones.

(3) If the officer is not admitted immediately he or any person acting in his aid or assistance may lawfully at all times, by night or by day, break open by force any of the doors or windows or break through any of the walls of any part of the factory or bonded warehouse where necessary in his opinion to effect entry.

62. (1) Any officer may during working hours enter into any premises made use of by any person selling or offering for sale any excisable goods upon such premises, and take samples of any such excisable goods for which he shall offer to pay. Officer may examine stock of vendor.

(2) If any person selling or offering for sale any excisable goods on any premises fails to aid and assist the officer in measuring and taking an account of all excisable goods in or upon the premises, he shall incur a penalty of fifty leones.

63. (1) Any officer may upon reasonable suspicion stop and examine any ship, aircraft or vehicle to ascertain whether any goods on which the excise duties have not been paid or secured by certificate or otherwise as required by law are contained therein. Stoppage and examination of ship, aircraft or other vehicle.

(2) If no such goods are found, the officer shall not on account of such stoppage and examination be liable to any prosecution, action or suit.

(3) If the person in charge of a ship or aircraft, or the driver of a vehicle, refuses to stop or allow such examination when required by any officer, he shall incur a penalty of five hundred leones.

(4) If the officer finds any such goods, or if he finds any goods which he reasonably supposes ought to be accompanied by

a certificate, and the person in charge of the ship, aircraft, or vehicles, does not produce the certificate on demand, the officer may seize the ship, aircraft or vehicle and its contents and may arrest and detain any person found in or accompanying the ship, aircraft or vehicle at the time of the stoppage and take him before the Excise Authority.

(5) If such person fails to satisfy the Excise Authority that the goods were lawfully in his custody or possession for removal he shall incur a penalty equal to three times the value of the goods or two hundred leones whichever is the greater, and the goods shall be forfeited.

## PART VII—PENALTIES

64. Save as otherwise provided in this Act any person who does any act or makes any omission which constitutes a contravention of any provision of this Act for which no specific punishment or penalty is provided, or is concerned in the doing or making of any such act or omission, or who does any act or makes any omission with intent to facilitate the evasion by himself or by any other person of any provision of this Act, shall incur a penalty of not less than five hundred but not more than one thousand leones.

65. Where any goods are forfeited or become liable to forfeiture under this Act, any person who is knowingly concerned in the act or omission which renders such goods liable to forfeiture shall incur the penalty provided by law in respect of such act or omission or where no penalty is provided shall incur a penalty equal to three times the value of such goods or two hundred leones, whichever is the greater.

66. If any person—

- (a) in any matter relating to this Act, makes and signs or causes to be made and signed any false declaration, or any declaration, certificate or other instrument required to be verified by signature only which is false in any particular; or
- (b) makes or signs any declaration made for the consideration of the Excise Authority or any application presented to him, which is untrue in any particular; or
- (c) refuses to answer or answers untruly any question put to him by any officer acting in the execution of his duty; or

General  
penalty.

Penalty  
where goods  
forfeited.

Penalty for  
false  
declaration.

- (d) counterfeits, falsifies or wilfully uses when counterfeited or falsified any certificate or other document required by this Act or by or under the directions of the Excise Authority or any instrument used in the transaction of any business or matter relating to excise; or
- (e) alters any document or instrument relating to excise after it has been officially issued or counterfeits the seal, signature, initials or other mark of or used by any officer for the verification of any such document or instrument or for the security of goods or any other purpose in the conduct of business relating to excise; or
- (f) on any document or instrument required for the purposes of this Act counterfeits or imitates the seal, signature, initials or other mark of or made use of by any other person whatsoever, whether with or without the consent of that person;

he shall incur a penalty of two thousand leones.

67. (1) If any person—

- (a) with intent to defraud the Government of any excise duty, harbours, keeps or conceals or permits or suffers or causes or procures to be harboured, kept or concealed any excisable goods; or
- (b) with intent to defraud the Government of any excise duty, acquires possession of or is in any way concerned in carrying, removing, depositing, or concealing any excisable goods; or
- (c) is in any way concerned in any fraudulent evasion or attempt at evasion of any excise duties or of the provisions of this Act;

Penalty  
for evading  
Excise Laws  
generally.

he shall for each offence incur a penalty equal to three times the value of the goods or two thousand leones, whichever is the greater; and the goods in respect of which the offence is committed shall be forfeited.

(2) Any person who—

- (a) staves, breaks or destroys any goods to prevent their seizure by an officer or other person authorised to seize them or to prevent their being secured after they have been so seized; or

- (b) rescues any goods seized by an officer or other person authorised to seize them; or
  - (c) rescues a person arrested for any offence punishable under this Act; or
  - (d) prevents the arrest of any person sought or pursued for an offence under this Act; or
  - (e) obstructs an officer in the execution of his duty;
- shall incur a penalty of two thousand leones for each offence.

**68.** (1) Any person, not being an officer, who impersonates an officer in any way shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding five years.

**69.** (1) Any person who with intent to frustrate any officer in the execution of his duty warns, or attempts to warn, or causes to be warned any person engaged in any contravention or attempted contravention of the provisions of this Act, whether such person is within distance to take advantage of the warning or not, shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding two years.

(2) In any prosecution under this section, the burden of proof that anything done by the defendant was not done with the aforesaid intent shall be upon that defendant.

(3) Any officer whatsoever may prevent any warning being given as aforesaid and may go upon any lands for that purpose without being liable to any prosecution, suit or action for so doing.

**70.** (1) Any officer who—

- (a) demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty; or
- (b) demands or takes any unauthorised fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly on account of anything relating to his office or employment; or
- (c) delivers up, or agrees to deliver up, or not to seize, anything liable to forfeiture; or
- (d) commits, or conspires or connives with any person for the purpose of committing, any offence against any of the provision of this Act;

Personation  
of officer.

Penalty for  
signalling  
to offender.

Officer taking  
unauthorised  
fee or bribe.

shall, on proof thereof, to the satisfaction of the Excise Authority be dismissed from his office.

(2) Any officer who commits any of the acts referred to in subsection (1) shall be liable on conviction to a fine not exceeding two thousand leones or to imprisonment for a term not exceeding two years.

71. Any person who—

Person offering bribe or reward.

(a) gives, offers, or agrees, to give or procure to be given, any bribe, gratuity, recompense or reward to any officer; or

(b) gives, offers, or agrees, to give any unauthorised fee, perquisite or reward to any officer; or

(c) induces or attempts to induce any officer to connive at any evasion of this Act or otherwise to neglect his duty;

shall be liable on conviction to a penalty of one thousand leones.

72. If any person aids or abets any other person in the contravention of any of the provisions of the Excise Laws such person shall be liable to criminal proceedings under the criminal law.

Criminal proceedings.

73. The penalty provisions of this Act whether the penalties provided are civil or criminal, shall not apply to acts or omissions done or made by any public officer acting in good faith in the performance or intended performance of his duties.

Public officer to be exempted from legal proceedings.

74. (1) All things including aircraft, ships, and vehicles made use of in the removal or conveyance, of any goods which may be forfeited under this Act, shall be liable to forfeiture.

Aircraft, ships and vehicles as carrier of goods, liable to forfeiture.

(2) An officer may seize anything liable to forfeiture under this Act at any place either upon land or water, and shall forthwith deliver such thing into the care for the Excise Authority.

(3) The forfeiture of an aircraft ship or vehicle shall be deemed to include its tackle, equipment and furniture and the forfeiture of any goods shall be deemed to include the package in which they are found and all its contents unless the Excise Authority otherwise directs.

(4) Anything which has been seized and forfeited under the provisions of this Act shall be disposed of in such manner as the Excise Authority may direct.

Written  
notice of  
seizure and  
claim.

75. (1) Where anything liable to forfeiture is seized unless in the possession of or in the presence of the offender, master or owner, the seizing officer shall give written notice of seizure and of the reasons therefor to the master or owner of the things seized, either by delivering such notice to him personally or by letter addressed to him and sent by post to or delivered at his usual or last known address or, in the case of a body corporate, at its registered or principal office.

(2) Where the person to whom notice shall be sent has no address or his address is unknown, notice of any seizure may be given by official publication.

(3) Any person claiming that anything seized as liable to forfeiture is not so liable shall, within thirty days from the date of the notice of seizure or, if no such notice has been given to him or published as aforesaid, within thirty days from the date that the seizure comes to his knowledge, give written notice of his claim to the Excise Authority.

Disposal of  
seizure.

76. All seizures and forfeitures made under this Act shall be disposed of in such manner as the Excise Authority may direct.

Claim to  
seized goods  
to be in the  
name of  
owner.

77. (1) No claim under section 75 shall be heard or permitted for the restoration of any thing including any aircraft, ship or other vehicle or goods seized for any cause of forfeiture in any court unless such claim be made by or in the real name of the owner or proprietor thereof, describing his place of residence and occupation; and if such claimant resides in Sierra Leone he shall make oath before the court that the said aircraft, ship or other vehicles or goods were his property at the time of seizure; but if such claimant resides outside Sierra Leone, then oath shall be made by his agent by whom such claim shall be made stating that he has full authority from the real owner and claimant to make the same and that the thing or goods seized were at the time of seizure the *bona fide* property of the claimant.

(2) On failure to show proof of ownership, the aircraft, ship or other vehicle or goods shall be disposed of as if no claim or appearance had been made; and if such aircraft, ship, vehicle or goods, at the time of the seizure thereof, be the *bona fide* property of any number of proprietors exceeding five it shall not be necessary for more than two of them to make such claim on the part of themselves and their co-proprietors or to make such oath as aforesaid; and if the aircraft, ship, or other vehicle or the goods, at the time of seizure be the property of a company, the claim may be made on oath by the secretary or a director of such company.

(3) For the purposes of this section "a company" means a company registered in Sierra Leone under the provisions of the Companies Act of Sierra Leone.

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## PART VIII—LEGAL PROCEEDINGS

78. All pecuniary penalties not specifically designated fines, and all forfeitures incurred under or imposed by this Act and the liability to forfeiture of any article seized under the authority thereof, and all charges, expenses and duties, and all other sums of money whatsoever payable under this Act, may be sued for, determined, enforced and recovered by suit or other appropriate civil proceedings in a Magistrate's Court, which court is hereby invested with the necessary jurisdiction for the purpose, in the name of the Excise Authority as nominal plaintiff; and all such proceedings shall be deemed to be civil proceedings, and except as otherwise herein provided, the ordinary civil procedure of Sierra Leone shall apply thereto. And the fact that the duties of excise have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any such proceedings.

Civil proceedings.

79. Whenever any person is adjudged to pay a civil pecuniary penalty or costs in respect of any offence against the Excise Laws, the court may order him in default of payment to be committed to prison for any term not exceeding one year or where the judgment debt, together with costs, does not exceed two hundred leones, then for any term not exceeding six months until the judgment debt is paid; and in such case the amount of costs, if any, awarded to be paid by such person as well as the penalty so adjudged, shall be stated in the judgment and also in the commitment.

Power of court to commit to prison.

80. In all cases where any provision of the Excise Laws is enforceable by fine or imprisonment without the option of a fine such provision shall be enforceable by the ordinary criminal procedure of Sierra Leone applicable thereto.

Criminal proceedings.

81. In civil actions and proceedings at the suit of the Excise Authority under the Excise Laws the same rule as the costs shall be observed as in suits or proceedings between private persons.

Costs.

82. Notwithstanding any provision contained in this Act for the forfeiture of specified pecuniary penalties, or of specified goods, or collection of goods, the Excise Authority if in the exercise of his discretion he shall in any case see fit so to do may—

Power of Excise Authority to sue for lesser forfeiture, or mitigate penalty

(a) sue for some lesser forfeiture, whether of pecuniary penalties or of goods or of both; or

- (b) consent to judgment for some lesser forfeiture than actually sued for, whether of pecuniary penalties of goods or of both; or
- (c) mitigate or remit any penalty or restore anything seized under the Act, at any time prior to the commencement of proceedings in any court against any person for an offence against the Excise Laws for the condemnation of any seizure.

Proceedings to be instituted within seven years.

83. No proceedings civil or criminal shall be instituted under this Act in respect of any act or omission done or made or offence committed except within the period of seven years from the date of such act, omission or offence.

Place of offence.

84. Every offence under this Act shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose or in any place on land where the offender or person prosecuted may be or be brought.

Officer may prosecute.

85. Any officer may conduct any prosecution or other proceedings whether criminal or civil under the Excise Laws in respect of any offence or penalty.

Certificate of probable cause of seizure or act of officer.

86. When in any proceedings relating to the seizure of any ship, aircraft or goods or pursuant to any act done by any officer in the execution or intended execution of his duty under this Act, it shall appear to the court before whom the proceedings are brought that there was probable cause for such seizure or act, the court shall certify on the record that there was such probable cause and in such case the person who made such seizure or performed such act shall not be liable to any action, or other suit or prosecution on account of such seizure or act; and a copy of the certificate verified by the signature of the officer of the court shall at the request of the officer concerned be given to him and the same shall for all purposes be sufficient evidence of such certificate; and in case any action or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act as aforesaid (whether any proceedings have been taken in respect of the same or not or having been taken the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act, then the plaintiff shall recover any thing seized or the value thereof without costs of suit but no conviction shall be recorded against the defendant.

87. Whenever the Excise Authority shall in any case proceed by civil proceedings in any court against any person for any offence under the Excise Laws, and it shall appear to such court that such person is likely to abscond before the case can be heard, such court shall grant a warrant to apprehend and bring such person before the court; and, on his being so brought, shall require him to give by recognisance, or by deposit of money or other valuable property, security to the satisfaction of such court to appear before the court at any time when called upon while the case is pending and until execution or satisfaction of the order or conviction that may be passed against him therein. And the surety or sureties shall undertake in default of such appearance to pay any sum that may be adjudged against such defendant in the case, and in default of such security the court shall commit such person to prison or to the custody of the police;

Where proceedings taken defendant may be arrested.

Provided that every person so committed shall be entitled to be discharged forthwith upon his entering into the required security at any time during the proceedings against him.

88. All moneys and costs recovered by the Excise Authority in proceedings under the Excise Laws shall be paid to the credit of the general revenue.

Moneys to be paid into general revenue.

#### PART IX—PROOF IN PROCEEDINGS

89. (1) In any proceedings under this Act the proof that the proper duties have been paid in respect of any excisable goods or that any such goods have been lawfully made, imported, removed, delivered or exported or concerning the place whence any goods shall have been brought, or that any goods have been illegally seized shall lie on the defendant or the person claiming anything seized as the case may be.

Onus of proof on defendant in certain cases.

(2) The averment that any goods staved or destroyed were staved or destroyed to prevent seizure shall be deemed sufficient unless the defendant in any such case shall prove the contrary.

90. If in any proceedings under this Act a question arises whether any person is an officer or not, his own evidence thereof shall be deemed sufficient and every such officer shall be deemed a competent witness in any such proceedings notwithstanding that such officer may be entitled to any reward.

Evidence of Officers.

91. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is incurred under any Excise Law, such value shall, as regards proceedings in any

Excise Authority to certify value.

court, be estimated and taken according to the rate and price for which goods of the like kind, but of the best quality, upon which the duties of excise shall have been paid, were sold at or about the time of the offence, or according to the rate and price for which the like goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond; and no goods shall be deemed to be of less value by reason of any damage or injury they may have sustained in the course of any attempt to destroy or make away with the same by any person offending or endeavouring to offend against the Excise Laws.

(2) A certificate under the hand of the Excise Authority or an officer authorised by him as to the value of such goods shall be accepted by the court as *prima facie* evidence of the value stated therein.

Government Analyst's certificate sufficient evidence.

92. In any proceedings under this Act the production of a certificate purporting to be signed by a Government Analyst shall be sufficient evidence of all the matters therein stated unless the contrary is proved.

Admissibility of copies of documents.

93. In case any book or document required by this Act is required to be used as evidence in any court as to the transaction to which it refers, copies thereof certified by an officer shall be admissible for that purpose, without production of the originals.

Proof of official order.

94. If in any proceedings under this Act it may be necessary to give proof of any order or letter of authority issued by the President, Minister, Excise Authority or any person in the employment of the Government, the order or letter of authority or any letter or instructions referring thereto shall be admitted and taken as sufficient evidence of such order or letter of authority if any such document purports to be signed by any such functionary or shall appear to have been officially printed or issued, unless the contrary is proved.

#### PART X—SUPPLEMENTARY

Regulations.

95. The Minister may make Regulations for the better carrying out of the provisions of this Act and may in regulations prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Forms.

96. The Excise Authority may from time to time prescribe forms required to be used for the purposes of this Act.

97. The Excise Authority may in any special circumstances permit the removal and delivery of goods in such form and manner as he may direct to meet the exigencies of any case to which the Excise Laws may not be conveniently applicable.

Removal and delivery in special circumstances.

98. The Minister shall restrict the use of any materials used in the manufacture of excisable goods.

Restriction on use of materials.

99. On and after the coming into force of this Act, there shall be substituted in all Acts, Regulations, Orders, Rules, Notices, Announcements or other Legislation or notification of any kind whatsoever, for a reference to the Comptroller of Customs and Excise of a reference to the Excise Authority. Any reference to the Department of Customs and Excise shall remain the same.

Preservation and change of title of office and department in all documents.

100. (1) The Minister may by Order published in the *Gazette*—

Power of Minister to make Orders varying or amending Excise Tariff

(a) impose with or without qualifications, conditions, limitations or exemptions, excise duties;

(b) amend, suspend, vary or terminate existing excise duties;

(c) amend or vary the tariff description and statistical numbers and units of quantity of the Excise 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 Excise Tariff and the Standard International Trade Classification in making any amendment to the Schedule on the Common Excise Tariff and the National Excise 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 subsection (1) or any amendment under paragraph (b) of subsection (1) have the effect of reducing or revoking the Excise 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—

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- (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
  - (ii) give security to the Comptroller by bond or otherwise for such amount.

(4) All payments made under subsection (3) shall be brought into account as excise duties.

**101.** The Excise Act is hereby repealed:

Provided that any Regulation, Order, Rule, Notice or matter made, given, published, or prescribed under the repealed Act and in force immediately before the coming into operation of this Act, shall continue to remain in force with such modifications as are necessary to bring them into conformity with this Act, or until otherwise expressly revoked or replaced.

## FIRST SCHEDULE

(Section 3)

Amended 37  
PN 23/82

Tariff Item No.	Description	Rate of Duty
01.03	Live Swine	Free
01.05	Live Poultry	Free
04.05	Bird's eggs and egg yolks, fresh dried or otherwise preserved, sweetened or not	Free
10.06	Rice	Free
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified	
	1. Palm Oil	Free
	2. Palm kernel Oil	Free
17.04	Sugar confectionery not containing cocoa	15% on sales
19.07	Bread, ships' biscuits and other ordinary bakers' wares not containing added sugar, honey, eggs, fats, cheese or fruit	
	A. Cabin bread and ship's biscuits	5% on sales
	B. Other	Free
19.08	Pastry, biscuits cakes and other fine bakers' wares whether or not containing cocoa in any proportion	15% on sales
21.07	Ice cream	5% on sales
22.01	Waters, including spa waters and aerated waters; ice and snow	
	A. Aerated waters	10% on sales
22.02	Lemonade flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages, not including fruit and vegetable juices falling within Heading No. 20.07	
	B. Soft drinks bottled or canned	10% on sales
22.03	Beer made from malt	
	A. Stout and porter	Le0.63 per litre
	B. Other	Le0.62 per litre
22.04/05	Wines of grapes	Le0.20 per litre
22.06	Vermouth and other wines of fresh grapes flavoured with aromatic extracts	Le0.20 per litre
22.07	Other fermented beverages (for example cider, perry and mead)	Le0.20 per litre

Tariff Item No.	Description	Rate of Duty
22.09	Alcoholic Spirit A. Whisky, brandy, gin, rum, liquors and the like excluding spirits to which Section B applies	Le3.12 per litre
	B. Spirit of a category approved by the Comptroller	Le0.80 per litre
23.01	Flours and meals of meat, offals, fish crustaceans or molluses, unfit for human consumptions, greaves	Free
23.02	Bran, sharps and other residues derived from sifting, milling or working of cereals or of leguminous vegetables	
	A. Food preparations and supplements containing added vitamins, minerals, chemicals etc. unfit for human consumption and accepted as such by the Comptroller	Free
23.04	Oil cake and other residues (except dregs) resulting from the extractions of vegetable oils	Free
24.02	Manufactured tobacco extracts and essences	
	A. Cigars	Le2.20 per kg.
	B. Cigarettes (including the weight of the paper and any tip)	
	(a) where the weight of 1,000 cigarettes exceeds 950 grams	70% on sales
	(b) where the weight of 1,000 cigarettes does not exceed 950 grams	40% on sales
	(c) Shag tobacco	30% on sales
	E. Snuff	Le1.48 per kg.
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water	
	A. Table salt	Le2.50 per metric ton
	B. Rock salt, sea salt and other common salt	Le2.50 per metric ton
25.23	Portland cement, cement fondu, slag cement, super sulphate cement and similar hydraulic cement whether or not coloured or in the form of clinker	5% on sales
27.10	Petroleum oils and oils obtained from Bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from Bituminous minerals, these oils being the basic constituents of the preparations	
	A. Motor spirits, including aviation spirit	Le13.42 per 100 litres
	B. Spirit type jet fuel	Le6.82 per 100 litres
	C. Other light oils and preparations	Le7.04 per 100 litres
	D. Kerosene, including kerosene type jet fuel	Le5.94 per 100 litres
	E. Other medium oils and preparations	Le7.04 per 100 litres
	F. Gas oils	Le10.56 per 100 litres
	G. Fuel oils	Le9.24 per 100 litres

Tariff Item No.	Description	Rate of Duty
	H. Lubricating oils, other heavy oils and preparations	
27.11	Petroleum gases and other gases	Le2.42 per 100 litres
27.12	Petroleum jelly	Le0.15 per kg.
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free
28.04	Oxygen, nitrogen and rare gases	Le1.50 per 100 litres
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water) (for example carbon dioxide)	17½ % on sales
29.01	Acetylene	17½ % on sales
32.09	Varnishes and lacquers, distempers, paint and the like	
	A. Water thinned paints	Le0.20 per litre
	B. Other paints and enamels, varnishes and lacquers	
	1. Ready mixed paints	Le0.20 per litre
	2. Ready mixed enamels	Le0.20 per litre
	3. Varnishes	5% on sales
	4. Lacquers	5% on sales
	5. Other	5% on sales
	C. Pigments in paint or enamel media	Le0.20 per litre
	D. Other, including distempers	
	1. White wash	5% on sales
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping sealing and similar mastics, including resin mastics and cements	25% on sales
33.06	Perfumery, cosmetics and toilet preparations	5% on sales
34.01	Soap	
	A. Toilet, medicated or perfumed, including shaving soap	22% on sales
	B. Industrial or household washing soap in cakes, bars or blocks	Le150.00 per metric ton
34.02	Organic surface—active agents, surface-active preparations, whether or not containing soap	
	A. Detergents in powder form	10% on sales
	C. Liquid bleaches for household use	15% on sales
35.06	Prepared glues	5% on sales
36.06	Matches	
	A. in boxes containing 80 matches or less	Le0.80 per gross boxes
	B. in boxes containing more than 80 matches	in proportion
	C. in booklets containing 20 matches or less	Le0.20 per gross booklets
	D. in booklets containing more than 20 matches	in proportion
38.11	Disinfectant, insecticides and the like	5% on sales
39.01	Condensation, polycondensation and polyaddition products, whether or not linear (for example pheno-plasts, aminoplasts alkyds, polyallyl esters and other unsaturated polysters silicones)	

Tariff Item No.	Description	Rate of Duty
39.07	O. Polyurethanes in other forms, including waste and scrap 1. Foam Sheet 2. Other Articles of materials of the kind described in headings No. 39.01 to 39.06 A. Polythene bags B. Plastic containers C. Plastic tableware D. Other	5% on sales 5% on sales 5% on sales 5% on sales 5% on sales 5% on sales
40.11	Retread tyres	Free
42.02	Travel goods and the like A. Suitcases	5% on sales
44.15	Plywood, blockboard, laminated board, and the like	10% on sales
48.05	Paper and paperboard, corrugated, creped, crinkled, embossed or perforated	Free
60.01	Knitted or crocheted fabric not elastic nor rubberised	5% on sales
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	5% on sales
66.01	Umbrellas and sunshades (including walking sticks umbrellas; umbrella tents, and garden and similar umbrellas)	20% on sales
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	Free
73.31	Nails, tacks, staples, hook-nails, corrugated nails spiked cramps, studs, spikes and drawing pins of iron or steel, whether or not with heads of other material but not including such articles with heads of copper	5% on sales
73.38	Galvanised buckets and the like	5% on sales
85.04	Electric accumulators	25% on sales
87.14	Trailers and wheelbarrows	5% on sales
93.07	Sporting, hunting or target-shooting ammunition	Le60.00 per 500
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	

Tariff Item No.	Description	Rate of Duty
	A. Mattresses of foam or sponge rubber	5% on sales
	B. Other	
	1. Cushions (foam)	5% on sales
	2. Pillows (foam)	5% on sales
	3. Other (foam)	5% on sales
96.01	Brooms and brushes consisting of vegetable materials	5% on sales
96.02	Brooms and brushes consisting of artificial materials	7% on sales

SECOND SCHEDULE

(Sec. 15 (2))

THE EXCISE ACT, 1982

FORM OF WARRANT OF DISTRESS

To.....

I..... Comptroller of Customs and Excise, by virtue of the powers vested in me by section 15 (2) of the Excise Act, 1982 do hereby authorise you to collect and recover the sum of.....

due for excise duty from.....manufacturer, having

his factory at.....and for the recovery thereof I further authorise that you, with the aid (if necessary) of your assistants and calling to your assistance any member of the Police Force which assistance they are hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said manufacturer wherever the same may be found and on all machinery, plant, tools, ships, aircraft, vehicles, animals, goods and effects used within Sierra Leone in the manufacture, sale or distribution of excisable goods which you may find in any premises or on any lands in the use or possession of the said manufacturer or of any person on his behalf or in trust for him.

And for the purpose of levying such distress you are hereby authorised, if necessary with such assistance as aforesaid to break open any building or place in the daytime.

GIVEN under my hand at ..... this .....day of

.....19.....

Comptroller of Customs and Excise

Passed in Parliament this 12th day of October, in the year of our Lord one thousand nine hundred and eighty-two.

J. W. E. DAVIES,  
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.

J. W. E. DAVIES,  
Clerk of Parliament.