

CHAPTER 271.**CUSTOMS.****CUSTOMS REGULATIONS***

made by the Governor in Council under section 247.

P.N.
 116 of 1948.
 126 of 1950.
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 90 of 1953.
 10 of 1954.
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 121 of 1956.
 66 of 1957.
 109 of 1958.
 164 of 1959.

1. These Regulations may be cited as the Customs Regulations. Citation.

2. These Regulations are divided into parts as follows— Division of regulations.

PART.	TITLE.
I.	Definitions and forms.
II.	Working days and hours.
III.	Payment for extra attendance given by officers for the convenience of the public.
IV.	Crown overtime fees.
V.	Arrival and report of aircraft and ships.
VI.	Entry, unloading and delivery.
VII.	Warehousing.
VIII.	Shipment.
IX.	Entry outward and clearance of aircraft and ships.
X.	Coasting trade.
XI.	Transit trade.
XII.	Importation and exportation by post.
XIII.	Importation and exportation overland or by inland waterways.
XIV.	Embarkation and disembarkation of passengers and other persons.

* Several new regulations have been added since the 1946 edition, and according to the usual practice they were given the appropriate serial number followed by "A". These numbers have been left so, and not altered, for the convenience of the staffs of the Customs Department and of mercantile firms and merchants, who are familiar with the numbers of the regulations and the many Forms which are appropriate to them.

- XV. Landing and loading of passengers' baggage and aircraft's and ships' stores.
- XVI. Tariff of rates payable as rent in Queen's warehouses, Government warehouses and Customs areas.
- XVII. Customs areas.
- XVIII. Control of small craft.
- XIX. Auction sales.
- XX. Refunds, abatements and remissions of duty.
- XXI. Miscellaneous.

PART I.—DEFINITIONS AND FORMS.

Interpretation.

3. In these regulations, unless the context otherwise requires—

references to regulations and parts are references to these regulations and to the parts hereof respectively;

references to sections are references to sections of the Ordinance;

Cap. 271.

“the Ordinance” means the Customs Ordinance;

“the regulations” means these and any other regulations or rules made under the authority of the Customs laws;

Cap. 140.

“Port of Freetown” means the Port of Freetown as defined by or under section 3 of the Port of Freetown Ordinance.

Specimens of forms.

4. Specimens of forms for use under the Ordinance or referred to in these regulations may be seen on application at the Custom House, Freetown.

How forms submitted.

5. Every person required or permitted by the Customs laws to submit any of the said forms to the Comptroller or any other officer shall first complete the same by putting thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, as well as all other particulars and declarations specifically required by the Customs laws or requested by any officer.

Particulars required on forms.

6. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material and every alteration in any such

form or document made prior to its acceptance must be made in such a manner as to leave the error as well as the alteration legible. Every such alteration shall be initialled and dated by the person making it.

7. Where after submission of any form or document as provided for in regulations 5 and 6 the person who submitted it desires to make any alteration he shall make and sign a written request thereon for permission to make such alteration and if the proper officer in his discretion gives permission in writing shall make the alteration in like manner as if it were an alteration made under regulation 6.

Alterations
to forms.

8. Any officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the Customs laws in relation thereto have been duly observed.

Officer may
refuse to
accept
incorrect
forms.

9. In all final computations of values, duties, rents and other charges contained in Customs forms and other documents fractions of a penny shall be disregarded.

Computa-
tions of
values,
duties, etc.

PART II.—WORKING DAYS AND HOURS.

10. (1) The working days of officers shall be all days except Sundays and Public Holidays.

Working
days and
hours.

(2) On any day other than a Sunday or public holiday the hours of general attendance of officers for the service of the public shall be as follows—

(a) OFFICERS OF THE INDOOR BRANCH.

(i) For the receipt of duties and other revenue:

Saturdays—8 a.m. to 11.30 a.m.

Other days—8 a.m. to noon and 2 p.m. to 3 p.m.

(ii) For other business:

Saturdays—8 a.m. to noon.

Other days—8 a.m. to noon and 2 p.m. to 4 p.m.

Provided that the services in respect of the entering or clearing of aircraft or ships and the issuing of permits to work shall be performed by the indoor staff without charge from 7 a.m. to 8 a.m.

(b) OFFICERS OF THE WAREHOUSING BRANCH.

For the purpose of receiving into or delivering goods from any Queen's, Government or Private Warehouse—

Saturdays—8 a.m. to noon.

Other days—8 a.m. to noon and 2 p.m. to 4 p.m.

Provided that in the case of a private warehouse the Comptroller in his discretion may vary the time of the midday break of two hours on days other than Saturdays.

(c) OFFICERS OF THE OUTDOOR BRANCH.

(i) For the delivery of import cargo from a transit shed—

Saturdays—7 a.m. to noon.

Other days—7 a.m. to 6 p.m. with an interval of one hour for meals between noon and 2 p.m.

(ii) For the receipt of cargo *ex* ship into a transit shed and for the delivery of cargo for shipment from a transit shed—

7 a.m. to 6 p.m. with an interval of one hour for meals between noon and 2 p.m.

(iii) Other outdoor duties—

7 a.m. to 6 p.m. with an interval of one hour for meals between noon and 2 p.m.

PART III.—PAYMENT FOR EXTRA ATTENDANCE GIVEN BY OFFICERS FOR THE CONVENIENCE OF THE PUBLIC.

Overtime fees.

11. Fees according to the scale set out in this regulation shall be paid by persons requiring the services of officers at times or on days other than in excess of those hereinbefore appointed for general attendance.

Rank	Rate per hour or part thereof.		
	£	s.	d.
Collectors and Assistant Collectors	0	14	6
Principal Customs Officers	0	6	6
First Class Customs Officers	0	5	6
Second Class Customs Officers	0	4	6
Third Class Customs Officers	0	3	0
Temporary Officers	0	2	0
Messenger and others below £84 per annum not heretofore specifically mentioned	0	1	6

11A. Any person requiring the services of an officer after 9 p.m. and before 6 a.m. for the purpose of entering or clearing ships on board shall in addition to the fees prescribed in regulation 11 pay £1 10s. 0d. per hour or part thereof for every hour after 9 p.m. until completion.

Fees for services between 9 p.m. and 6 a.m.

12. Any person requiring the services of an officer at times other than those appointed for general attendance shall in addition to the fees for the services of such officer pay fees for such disciplinary visits as the proper officer may deem necessary and, where the officer granting the application indicates that transport by water is required for any officer who is to perform the services, such transport shall be provided by the applicant and shall commence (1) outward so as to enable the officer to reach the place where his services are required not more than a quarter of an hour earlier than the time appointed for beginning his duty and (2) homeward within a quarter of an hour of the conclusion of his appointed spell of duty, these times being as appointed by the officer granting the application. Where the officer appointed to perform the services normally travels between his residence and duty post by public transport, the cost of transport by motor vehicle must be defrayed by the applicant if it is necessary for the officer to travel during hours when the public transport has ceased to operate, or suitable motor transport must be provided by the applicant if the Comptroller so requires.

Fees for special attendance.

13. When the services of an officer are required as in regulations 11 and 12 on account of more than one person during the same period of time the charge for the fees due shall be equally divided as between the persons concerned.

Division of charge.

14. Applications for the services of an officer outside official hours shall be made in writing to the proper officer in the Form C 1. Every such application unless in any special circumstances the proper officer otherwise allows must be submitted at least four hours before the services are required and must set out the reasons why the services should not be performed within official hours and detail the nature and probable duration of such services and contain an undertaking to pay all overtime fees and other charges which may be incurred. The proper officer who grants any such application shall demand and receive from the person so requiring such services either before or after the performance of such services as he may require the overtime fees and other charges payable

Applications for services outside official hours.

under regulations 11, 11A and 12 and shall pay the overtime fees into the Treasury.

Overtime fees payable to officers.

15. The Comptroller shall remunerate each officer to the extent of not less than one-half of the fees due as aforesaid in respect of his services.

Allowance after midnight.

15A. The Comptroller shall pay each officer who is required to report for duty after midnight and before 6 a.m. an allowance of 5s. 0d. per night where a special fee is collected under regulation 11A.

Fees payable to officers in charge of ports.

16. Notwithstanding anything hereinbefore contained in this part—

(a) the fee chargeable in respect of the services of an officer in charge of a port shall be not less than five shillings per hour, and

Unnecessary attendance.

(b) if as a result of an application made in accordance with regulation 14 or 19 an officer below the rank of Collector reports for duty and his services are not required the person who has applied for his services shall pay for one hour's attendance except on Sundays and public holidays, when he shall pay the fees chargeable in respect of two hours.

Fees for special services.

17. (1) The hours of general attendance prescribed under regulation 10 for the convenience of the public do not include attendance of the officers for the purpose (a) of attesting and issuing, at the request of the public, documentary information of a nature which the Customs and Excise Department is permitted to make public or (b) of performing special services requested by any person for his own individual convenience. Any special attendance given for this purpose during the hours of general attendance shall be paid for by the person to whom the indulgence is granted at the following rates—

<i>Nature of Service.</i>	<i>Charge.</i>
	£ s. d.
Supplying a certificate of origin for goods the produce or manufacture of Sierra Leone ...	0 2 6
Supplying a certificate of landing or shipment, for each original bill of entry on which the goods were entered	0 2 6
Supplying a certificate of the examination and verification of the contents of packages, for each package	0 2 6

Supplying a certified copy of any document required by the Customs laws, provided the proper officer is satisfied the applicant is entitled to have such copy, per 200 words or part thereof	0 2 0
Supplying information relating to the trade or shipping of Sierra Leone	Such fee, if any, as the Comptroller in his discretion directs.
Where an officer is required to perform special services during the hours of general attendance for the individual convenience of any person, per hour or part thereof during which such officer is absent from a Customs area ...	0 5 0

Provided that when, for the proper performance of any special services, the Comptroller shall deem it necessary to provide the whole time services of an officer the person requiring such special services shall pay to the Comptroller such sum not exceeding fifty pounds as the Comptroller may direct for each month during which such special services are required:

Provided further that when more than one officer is deemed to be required as aforesaid the person requiring such special services shall pay a further sum not exceeding thirty-five pounds a month in respect of each such further officer directed as aforesaid.

(2) Fees due as aforesaid shall be paid into the general revenue.

PART IV.—CROWN OVERTIME FEES.

18. Officers up to and including the rank of Principal Clerk, not being officers in charge of a port, shall be paid overtime fees by the Government as hereinafter provided for all necessary attendance during any period in excess of forty-five hours during any week of six working days in cases where no fee is chargeable to a private person under the foregoing regulations: Crown overtime.

Provided that if there are less than six working days in any week there shall be deducted from the period of forty-five hours aforesaid eight hours in respect of each day other than a Saturday less than such six days. The deduction in respect of a Saturday shall be five hours:

Provided further that in calculating an officer's period of attendance for the purpose of this regulation there shall not be included any time allowed for meals.

Application for services of officers during certain hours.

19. Any person requiring the services of an outdoor officer between the hours of noon and 2 p.m. on any day other than a Saturday, Sunday or public holiday or between noon and 6 p.m. on a Saturday or any shipping agent requiring the services of an indoor officer between the hours of 7 a.m. and 8 a.m. on any day other than a Sunday or public holiday as provided in regulation 10 (2) (a) (ii) shall make a written application to the proper officer in sufficient time to enable him to make arrangements for the attendance of the officer required.

Substantive rank determines rate of Crown overtime.

20. An officer entitled to Crown overtime fees shall be paid at the rate proper to his substantive rank and not at the rate proper to the rank of any officer for whom he may be appointed to act.

Fees payable to officers.

21. Crown overtime fees shall be paid at the same rate per hour as would be paid under regulation 15 for work performed pursuant to an application made under regulation 14.

Comptroller may grant Crown overtime in special circumstances.

22. Notwithstanding the limitation of forty-five hours prescribed in regulation 18 the Comptroller may in his discretion remunerate officers at Crown overtime rates for each hour during which he requires them to perform urgent necessary and extraordinary official duties outside the prescribed official hours.

PART V.—ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS.

Ship's report inwards.

23. The master of every steamship or of any other ship specially allowed to report after bulk is broken arriving at any port or at any place in Sierra Leone specially allowed by the Comptroller shall unless the Comptroller otherwise directs present to the boarding officer immediately after boarding and before breaking bulk the report of the ship's stores in such form as the proper officer requires and of any packages and parcels for which no bill of lading has been issued in the Form C 4 and shall point out to such officer the location of all such stores and produce to him all such packages and parcels and comply with any instructions which such officer may give regarding the landing, entry and delivery of any such stores (if permitted), packages and parcels:

Provided that when the master under dispensation of the Comptroller as aforesaid is not required to report his stores to the boarding officer immediately on arrival he shall report

them in the space provided on the Form C 5 when he makes his inward report in accordance with regulation 28.

24. The master of a ship required to report before bulk is broken may, if permitted by the proper officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo report in the manner and giving the particulars required by such officer but, if not so permitted, shall report the stores and packages or parcels for which no bill of lading has been issued in the manner set out in regulation 23.

Reporting before breaking bulk.

25. The master shall produce to the officer all such stores, packages and parcels and shall comply with any instructions which the officer may give regarding the landing, entry and delivery of any such stores (if permitted), packages and parcels.

Master to produce stores, etc.

26. All stores which are required for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall on request be produced separately to the boarding officer who may either approve of the quantity produced or require a portion or the whole of such stores to be placed under seal. All other stores must be sealed by the boarding officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer who will release such quantities as in his discretion he considers necessary and re-seal the remainder:

Use of stores in port.

Provided that the boarding officer may permit any stores to remain unsealed where he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

27. The master of any aircraft or ship shall immediately upon the demand made to him by an officer deliver to him a list of all cargo consisting of arms, explosives, matches, petroleum products or any other goods which may be required to be deposited on arrival in a special place of security and a written declaration in the Form C 62 by each member of the crew of all dutiable articles in his possession.

Arms, explosives, matches, etc., crew declaration.

28. The inward report of every ship shall be in the Form C 5 and shall be presented to the proper officer on arrival at any port in Sierra Leone or at any other place in Sierra Leone specially allowed by the Comptroller.

Form of ship's inward report.

Form of
aircraft's
inward
report.

29. The inward report of every aircraft shall be in the Form C 6 supported by detailed declarations of the goods made out by the consignors in the Form C 7. At the time of making his report the master shall produce his journey logbook for stamping by the proper officer.

Initialling
of folios.

30. Each separate page of any report submitted under regulations 28 and 29 other than that on which the declaration is signed must be initialed by the master or agent who signs the report and such master or agent shall number and seal together the pages and shall if required sign the report in the presence of the proper officer.

Travelling
copy of
inward
report for
aircraft.

31. When an aircraft calls at more than one port or place in Sierra Leone a separate report shall be made at each port or place of call and a travelling copy of the Form C 6 giving the required particulars of all the goods on board shall be produced to the proper officer for endorsement at each such port or place of call and finally handed over by the master or agent to the proper officer at the last port or place of call in Sierra Leone.

Aircraft and
ships
bringing to or
landing
within Sierra
Leone after
clearance.

32. (1) Subject to sub-regulation (2), where an aircraft or ship before arriving at a port or other approved place or having left an approved port or place for a destination outside Sierra Leone is compelled to bring to or land within Sierra Leone owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer or the nearest Administrative Officer in charge of a district and shall on demand by such officer produce the journey logbook or other papers relating to the aircraft or ship or to its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

(2) If any such place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name of the place whence it came to the proprietor of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer or to the nearest Administrative Officer in charge of a district and shall not allow any goods to be unloaded therefrom or any passenger thereof to leave such private aerodrome, wharf or quay without the consent of such officer.

33. The contents of every package and of all cargo in bulk intended for discharge in Sierra Leone including packages and cargo declared in transit and for transshipment shall be reported in accordance with the description thereof contained on the relative bill of lading or detailed declaration made out by the consignors as the case may be:

How packages and cargo to be described.

Provided that the contents of all packages containing spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, explosives (including gunpowder), aviation and motor spirit, refined petroleum, illuminating oil, matches, animals, plants and all goods the importation of which is restricted shall be specifically reported.

33A. Spirits shall not be imported in ships of less than 100 tons burden.

Spirits imported by sea.

34. (1) The report of every ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or if no freight has been charged then the weight or measurement normally chargeable for the like kind and quantity of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report on which the total tonnage shall be stated in words at length.

Weight or cubic measurement of cargo to be shown.

(2) For the purpose of this regulation a ton measurement means a measurement of forty cubic feet but may in the discretion of the Comptroller but not otherwise include a ton calculated on an agreed basis other than that of forty cubic feet.

Meaning of "ton measurement."

35. Goods in transit or for transfer to another aircraft or ship for re-exportation or goods allowed to be dealt with in the manner provided for in the proviso to regulation 63 must be shown separately in the inward report in the following form—

Reporting transit or transshipment cargo.

"The undernoted cargo is hereby reported in transit/to be transhipped to . . ."

36. In the case of ships other than steamships all cargo whether consigned to Sierra Leone or not shall be reported in the manner described in regulations 33 to 35.

Report for ships other than steamships.

Cargo remaining on board.

37. In the case of aircraft and steamships, cargo remaining on board for exportation may be reported as "General cargo remaining on board for exportation" unless the proper officer in any particular case otherwise directs.

Overcarried cargo.

38. Where the report contains particulars of cargo which has been previously reported in Sierra Leone by an aircraft or ship and overcarried and returned in the same or in another aircraft or ship such cargo shall be separately reported under the heading "Cargo reported by the aircraft/s.s. . . . on (date) and overcarried".

"In ballast."

39. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast".

Amending inward reports.

40. Where goods are found to be discharged in excess or short of the report the master or his agent may make application to the proper officer for permission to amend the report. Such application shall be in the Form C 8 and shall set out the reasons for the discrepancies:

Provided that if after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall, in respect of such part, state only that it is desired to retain the same on board for re-exportation.

Conditions precedent to granting amendments.

41. Before the proper officer gives permission for a report to be amended the master or his agent shall satisfy him in the case of goods found to be short either—

- (a) that the goods were not loaded, or
- (b) that they were discharged and landed at some previous port, or
- (c) that they were overcarried and landed at a subsequent port, or
- (d) that having been overcarried they were returned to and landed in Sierra Leone on the return voyage or by some other aircraft or ship which loaded them at the port to which they were overcarried.

Rummaging.

42. The master, officers and crew shall give all possible assistance to officers engaged in rummaging an aircraft or ship.

43. If the master of an aircraft or ship wishes to proceed to a sufferance wharf or any place other than an approved place of loading or unloading there to load or discharge cargo he must apply to the proper officer for permission in the Form C 9. The proper officer may grant such permission subject to such directions and conditions as he may see fit to impose and to the payment by the master or his agent of fees at the appropriate rates of overtime for each officer employed during the aircraft's or ship's stay at such wharf or place.

Sufferance
wharves.

44. No goods may be loaded or unloaded at a sufferance wharf or any place other than an approved place of loading or unloading until they have been duly entered by the exporter or importer as the case may be:

Goods landed
at sufferance
wharf to be
pre-entered.

Provided that the Comptroller may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

45. If at any aerodrome within Sierra Leone, goods or passengers are loaded or embarked for conveyance by air to a Customs aerodrome within Sierra Leone, the master shall obtain from the proprietor of the aerodrome of departure a certificate of departure in the Form C 10 and produce it to the proper officer immediately on arrival at the Customs aerodrome.

Private
aerodromes.

PART VI.—ENTRY, UNLOADING AND DELIVERY.

46. (1) The tariff item number of each article entered and the item number thereof according to the official import or export list as issued and amended from time to time by the Comptroller by notice in the *Gazette* shall be shown in the space provided for the purpose upon all entries and shipping bills and each article shall be described in the manner required by the import or export list as the case may require.

Preparing
entries.

(2) Where the tariff provides alternative rates of duty for any goods, the entry relating thereto shall, if the proper officer so requires, show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)" followed by the declaration by the importer as to the correctness thereof.

Forms of
entry.

47. The entries required to be made for imported goods other than goods in transit or for transshipment shall be in one of the forms C 11 to C 15 as follows and shall be submitted in triplicate—

- C 11, entry ex-ship for goods free of duty, or
- C 12, entry ex-ship for goods liable to specific duty, or
- C 13, entry ex-ship for goods liable to *ad valorem* duty, or
- C 14, entry ex-ship provisional, or
- C 15, entry for warehousing.

Certificates
of origin.

48. Every importer making entry under regulation 47 shall deliver to the proper officer if such proper officer shall so require a certificate of the origin of the goods in the Form C 16 or in such other form as the Comptroller may allow.

Release
Notes and
Delivery
Orders.

48A. Unless the Comptroller otherwise directs, every importer making entry under regulation 47 shall deliver to the proper officer with his entry a Delivery Order, Release Note, or other document, in such form and with so many copies thereof as may be approved by the Comptroller.

Transship-
ment bond
entries.

49. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit to the proper officer a transshipment bond entry in triplicate in the Form C 17 together with a shipping bill for transshipment goods in duplicate in the Form C 18 and a transshipment bond in the Form C.B. 4 or C.B. 5.

Provisional
entries.

50. The declaration required in cases where the importer is unable for want of full information to make perfect entry of any goods shall be as set out in the relative part of the Form C 14.

Buying
commission.

51. The owner of any imported goods, desiring to claim an allowance in respect of buying commission not exceeding 5 per cent. of the value of the goods, shall produce a statutory declaration from the supplier of the goods that such supplier is not the manufacturer of the goods, and that he is *bona fide* the buying agent of the importer and stating the rate of buying commission charged by him to the importer and on what basis such rate is charged.

52. Where the supplier of any imported goods liable to duty *ad valorem* does not insure the same against loss or damage there shall be added to the value of the goods for the purpose of calculating the duty such amount not being less than one-half of 1 per cent. of the value for duty as the Comptroller may in his discretion determine to be equivalent to the cost of insurance had such goods been fully insured. Insurance.

53. No entry shall be required for any motor vehicle imported by any person under authority of a form of triptyque or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed at Paris on the 24th April, 1926 or any convention made in substitution therefor or thereof. The delivery of any such motor vehicle shall be conditional upon— Triptyques.

(a) the production of the original copy of the triptyque to the proper officer at the place of importation;

(b) the delivery of the duplicate copy of the triptyque to the proper officer who examines the motor vehicle prior to re-exportation; and

(c) the fulfilment of all the requirements of regulation 96, for the purposes of which the duplicate copy of the triptyque shall be deemed to be an entry on the appropriate form.

54. Where an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative entry he may, in any case where for the purpose of the Customs laws the goods are required again to be entered, obtain from the proper officer a certificate on the appropriate entry that the goods have been entered on a previous entry. In every such case, he shall make on the entry, which is to be certified, a declaration as follows— Certified entries.

“I declare that the above-mentioned goods have been entered on bill of entry No. dated, per aircraft/s.s. and that duty amounting to [in figures and words] has been paid thereon. I further declare that no refund of the duty paid has been or will be claimed by or paid to me or on my behalf”:

Provided that such certificate shall be without prejudice to the obligation of the importer to pay any further duty payable under the Customs laws.

Permission to unload before reporting.

55. The written permission required by section 51 (a) for the unloading of goods from a steamship shall be in the Form C 19, and may be given by the officer who first boards the steamship on arrival.

Transhipping cargo.

56. Except with the permission of the proper officer goods intended for transfer from an importing aircraft or ship to an exporting aircraft or ship shall not be discharged at the port of landing into vessels containing other cargo and when such goods are landed they shall be isolated from all other cargo to the satisfaction of the proper officer.

Bad order list.

57. The master or agent of every aircraft or ship in which goods are imported into Sierra Leone shall in respect of each aircraft or ship submit to the Comptroller a bad order list in the Form C 20, which shall contain particulars of all packages discharged from such aircraft or ship in bad order.

Statement of cargo landed prior to entry.

58. In all cases where goods are permitted to be discharged from any ship prior to entry the master or his agent if required by the proper officer shall within twenty-four hours of completion of discharge of the cargo at any port or other approved place submit a statement thereof to the proper officer. Such statement shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.

Tally slips.

59. Where goods are discharged into a vessel to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent shall sign and transmit with every shipment an account of the goods in the Form C 21. In the case of transshipment cargo, the account must be headed "transshipment cargo only". Before any goods are discharged from the vessel into which they have been put to be landed, the account shall be delivered to the proper officer at the place at which the goods are to be landed:

Provided that the Comptroller may dispense with the furnishing of such an account either generally or in any case if he shall see fit so to do.

60. No vessel as aforesaid having gone alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer. Where any goods remain on board any such vessel permitted to depart as aforesaid the person in charge thereof shall observe such directions as the officer granting the permission shall give.

Permission to leave approved place of unloading.

61. Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing in the Form C 22 to the proper officer at the place of unloading for permission to reload the goods and obtain such permission in writing before removing the same from the place of unloading. He shall observe all such conditions in regard to the removal and reloading of such goods as the proper officer imposes.

Cargo landed in error.

62. Unless the Comptroller otherwise directs, no goods deposited on importation in a Customs area shall be removed therefrom until the proper officer authorises delivery in writing on the relevant document approved in accordance with regulation 48A.

Goods deposited in a Customs area.

63. Goods discharged from an importing aircraft or ship for removal to another port or place shall be constructively warehoused at the port or place of importation and removed to such other port or place in accordance with Part VII:

Goods for removal.

Provided that the Comptroller may generally in regard to any particular port or in any particular case allow such goods to be dealt with as if they were goods intended for transfer from an importing to an exporting aircraft or ship when the provisions of regulation 49 with such modifications as the Comptroller may decide shall apply.

64. Where any goods are delivered from any aircraft, ship or Customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of the cargo of the importing aircraft or ship:

Transhipment cargo short-shipped.

Provided that where the goods have been removed into and remain in the care of the officer at the export station the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any directions that may be given:

Provided further that where the goods have been put afloat the provisions of regulation 97 shall be observed.

Control of
transit sheds.

65. (1) The agents of aircraft and ships discharging goods into transit sheds shall have the control of such goods while in such sheds so far as their storage and delivery are concerned:

Provided that no person shall deliver any goods from any transit shed or open any package without the authority or except in accordance with the directions of the proper officer.

(2) The provisions of sub-regulation (1) shall apply (as far as they are applicable) to goods discharged into and stored in any part of a Customs area, other than a warehouse, outside a transit shed.

Agents to
provide
locks.

66. In addition to any fastening provided by Government the doors of transit sheds shall be secured by one or more locks by the agent or agents of the aircraft or ships from which goods have been discharged into such transit sheds.

Access to
transit
sheds.

67. Immediate access to any transit shed shall be granted on demand made by any officer acting in the execution of his duty. If an agent of an aircraft or ship or his representative fails or refuses to grant such access it shall be competent for the proper officer to cause the transit shed to be opened by any means in his power and any expenses thereby incurred including the expenses of repairs shall be paid by the agent or his representative.

Certificates
of landing.

68. Any person desiring a certificate of landing for any goods shall submit an application for the same in writing to the proper officer. The certificate shall be in the Form C 23 or in such other form as may be required by the authorities in the country desiring the certificate of landing.

Importer to
provide
special
implements
required for
examina-
tions.

69. If the quantity of any cinematograph films or other goods of which the examining officer desires to take an account cannot conveniently be ascertained by the usual implements employed for ascertaining the quantity of goods (whereof the Comptroller shall be the sole judge) the importer shall provide apparatus for the use of such officer to enable him to take an account of the same.

Packages
found partly
empty.

70. If the importer of any goods contained in packages found slack or partly empty when landed desires to fill the same from other packages entered on the same entry he shall

make application on the relative entry to the proper officer for permission to do so and shall carry out all the instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

71. The importer of any unentered goods contained in packages found leaking in any Customs area shall at the request of the proper officer forthwith deposit with the proper officer a sum sufficient to cover the duty on such goods and shall thereupon without delay remove them from the Customs area. Leaking packages.

71A. The Comptroller may enter into an agreement in writing with an importer of potable spirits, wines, ale, beer, stout or porter whereby in consideration of such importer agreeing to dispense with the examination of all importations of any of the aforesaid beverages for the purpose of ascertaining shortages or breakages, the Comptroller may grant tolerance allowances not exceeding the following— Tolerance allowances in lieu of examination.

Ale, beer, stout and porter—1·5 per cent. of the duty payable on the total entered quantity;

Wines—1 per cent. of the duty payable on the total entered quantity;

Spirits, potable—0·5 per cent. of the duty payable on the total entered quantity;

Provided that any agreement for tolerance allowances entered into as aforesaid may be terminated at any time by one party giving three months notice in writing to the other party.

72. The importer of any coarse salt or other goods imported in bulk if required by the proper officer shall pack the goods into bags or other packages of even nett weights to the satisfaction of such officer before the same are delivered from the Customs area. Packing goods imported in bulk.

73. The importer of any dangerous or noxious goods which are not subject to any other special regulations in that behalf shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately the examination thereof is completed. Dangerous and noxious goods.

PART VII.—WAREHOUSING.

Licence and bond for private warehouse.

74. (1) The licence and bond for a private warehouse required by section 71 shall be in the forms C 24 and C.B. 6 respectively.

Alterations to private warehouses.

(2) No person shall make any alteration or addition to any private warehouse without first obtaining the written permission of the Comptroller.

Services of officers at private warehouse.

75. Where the Comptroller shall deem it necessary to provide the whole time services of an officer to have the charge of supervision of any private warehouse, the warehouse keeper for each month during which such warehouse is used shall pay to the Comptroller such sum not exceeding fifty pounds as the Comptroller shall direct.

Payment for extra officers.

76. Where more than one officer is required as aforesaid the warehouse keeper shall pay a further sum not exceeding thirty-five pounds per month in respect of each such officer as directed as aforesaid.

Division of charge for officers.

77. Where a private warehouse does not require the whole time services of an officer the Comptroller may either divide the charge required to be paid under regulations 75 and 76 between two or more warehouses or may in his discretion arrange for the supervision of such warehouses by officers appointed by him for the purpose for the services of each of whom the warehouse keeper shall pay the sum of five shillings for each hour or part of an hour during which the warehouse is kept open.

Receipt for goods warehoused.

78. Where goods entered to be warehoused are removed to a private warehouse the warehouse keeper shall forthwith give to the proper officer a receipt in such form as such officer requires.

Time during which goods may be warehoused.

79. No goods shall be removed from any transit shed or other place of deposit to a warehouse or from one warehouse to another warehouse at any later time than will permit the same to be received at the warehouse to which they are to be removed prior to four o'clock in the afternoon on any weekday other than on a Saturday or before noon on a Saturday unless the Comptroller shall in any special circumstances otherwise allow.

80. If any goods entered to be warehoused are found by the officer examining the same to be insecurely packed he may refuse to permit such goods to be warehoused.

Goods insecurely packed.

81. Whenever in accordance with the provisions of the preceding regulation or otherwise in accordance with the Customs laws an officer refuses to permit any goods to be warehoused the warehousing entry shall be deemed void and the goods shall be deemed to be unentered and if they have been removed from a transit shed or other place of deposit they shall be returned thereto without delay by or at the expense of the owner unless the Comptroller shall allow them to be entered for use within Sierra Leone forthwith.

Goods refused for warehousing.

82. Before any warehoused goods may be repacked the owner shall submit to the proper officer in duplicate a notice to repack in the Form C 25.

Repacking goods.

83. The Comptroller may refuse to grant any application to repack warehoused goods without assigning a cause therefore.

Comptroller may refuse application to repack.

84. Permission to repack warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are or are to be contained and as to the disposal and clearance on payment of duty thereon of any part of such goods.

Conditions of repacking.

85. Upon the receipt of the original repacking notice containing the proper officer's receipt for any rent or charges due the officer in charge of the warehouse shall make arrangements for the supervision of the repacking.

Supervision of repacking.

85A. Permission to manufacture anti-malarial compounds and insecticides in a private warehouse may be granted by the Comptroller, subject to such conditions as he may prescribe.

Manufacture of anti-malarial compounds.

86. Where the owner of any goods deposited in a warehouse desires to transfer the same to another person he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in the Form C 26.

Transfer of ownership.

Owner to keep goods in repair.

87. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

Unserviceable goods.

88. In the event of any package warehoused in a Government warehouse becoming unserviceable the proper officer may transfer the goods contained in such package to another package and the owner of such package shall pay to the Comptroller all expenses in connection therewith.

Entries ex-warehouse.

89. (1) Before any goods may be delivered from a Government or private warehouse for use within Sierra Leone, the importer shall complete and submit to the proper officer a duty entry ex-warehouse in triplicate in one of the forms C 27 or C 28.

(2) Before any goods may be delivered from a Queen's warehouse for use within Sierra Leone, the importer shall complete and submit in triplicate to the proper officer an entry in one of the forms C 11, C 14, C 27 or C 28 endorsed at the head thereof "Goods stores in the Queen's warehouse and now to be delivered".

Comptroller may allow goods for exportation to be entered for home consumption.

90. No person shall enter for consumption within Sierra Leone any goods which have been warehoused for exportation unless he first applies to and receives from the Comptroller permission so to enter such goods.

Ex-warehouse removal.

91. (1) Before any goods may be removed from a Government or private warehouse for re-warehousing, the owner shall complete and submit to the proper officer an ex-warehouse removal entry in quadruplicate in the Form C 29. The bond required by section 88 shall be in the Form C.B. 7 or C.B. 8.

Ex-Queen's warehouse removal.

(2) Before any goods may be delivered from a Queen's warehouse for removal to a Queen's warehouse at another port, they shall be entered as in paragraph (1), save that the entry shall be endorsed at the head thereof "Goods stored in the Queen's warehouse and now for removal".

Warehousing ex-Queen's warehouse.

(3) Before any goods may be delivered from a Queen's warehouse for warehousing in a Government or private warehouse in the same port they shall be entered in triplicate on the Form C 15 endorsed at the head thereof "Goods stored in the Queen's warehouse and now to be warehoused".

92. (1) Before any goods may be delivered from a Government, private, or Queen's warehouse for exportation or shipment as stores, the owner shall complete and submit to the proper officer an ex-warehouse export entry in triplicate in the Form C 30:

Exportation
of shipment
as stores.

Provided that in the case of delivery from a Queen's warehouse the entry shall be endorsed at the head thereof "Goods stored in the Queen's warehouse and now to be exported" or "Goods stored in the Queen's warehouse and now to be shipped as stores" as the case may be.

(2) The bond required by section 111 shall be in the Form C.B. 1 or C.B. 2 in the case of goods for exportation or C.B. 3 in the case of the shipment of stores.

PART VIII.—SHIPMENT.

93. The forms to be used when goods (other than goods entered under regulations 53 and 92) are entered for exportation are as follows and shall be submitted in triplicate—

Entries for
exportation.

C 31, export entry for produce or manufactures of Sierra Leone free of duty, or

C 32, export entry for non-domestic goods free of duty or duty-paid goods not on drawback, or

C 33, export entry for produce liable to duty, or

C 34, export entry for goods on which royalty is payable.

93A. For the purpose of assessing duty *ad valorem* in the case of exported produce, the value of such produce shall—

Determina-
tion of value
of exported
produce.

(a) in the case of produce exported by the Sierra Leone Produce Marketing Board, be deemed to be the price received for the produce by the Board from the Sierra Leone Produce Marketing Company, Limited; and

(b) in the case of produce exported by any person other than the said Board, be deemed to be the free on board selling price of similar produce on the day of exportation as ascertained by the Comptroller.

94. Goods for which no bond is required whether liable to or free of export duty may be shipped before entry under the provisions of section 106 unless the proper officer in any particular case requires the goods to be pre-entered. Application to ship shall be made by the exporter on the appropriate Form C 36 or C 37, as the case may require.

Shipment
before entry.

Bond for shipment.

95. Where goods subject to export duty are allowed to be shipped before entry the exporter shall be required to give security by bond in the Form C.B. 9 or C.B. 10 unless in any particular case the Comptroller otherwise allows.

When goods deemed to be put on board.

96. No goods whatsoever entered under bond for exportation or use as stores or for transfer from an importing to an exporting aircraft or ship and no goods on which the payment of duty has been guaranteed in the event of non-exportation shall except the Comptroller otherwise directs be deemed to have been put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate form nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination nor unless upon examination the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced to the proper officer if he shall so have required nor unless the master or other principal officer of the exporting aircraft or ship shall have certified on the export entry or other appropriate form that the goods were received on board nor unless particulars thereof shall have been included in the content of the exporting aircraft or ship.

Permit to re-land goods.

97. Before the owner of any goods or the master of any aircraft or ship or his agent unloads any goods which have been put into any aircraft or ship or into any vessel to be water-borne to be loaded for exportation or use as stores save and except from such vessel aforesaid into the aircraft or ship for which they have been or are intended to be entered he shall make application to the proper officer in the Form C 38 and obtain the proper officer's permission to unload the goods as aforesaid and shall thereupon discharge such goods and dispose of the same in accordance with the directions of the proper officer.

Re-entry for exportation.

98. For the purpose of section 114 goods shall be deemed to be re-entered for exportation if the exporter in the presence of the proper officer makes a written request on the export entry on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived and (if not a steamship) been entered outwards:

Provided that where a part only of the goods originally entered is shipped in accordance with any request made as

aforesaid the remainder of such goods shall be entered again before shipment.

PART IX.—ENTRY OUTWARD AND CLEARANCE OF AIRCRAFT AND SHIPS.

99. The entry outwards required for ships other than steamships shall be in the Form C 39 and shall be signed by the proper officer on production of a certificate of rummage in the Form C 40. Entry outward for ships.

100. The master or agent of every ship departing from any port in Sierra Leone shall at the time of applying for clearance present to the proper officer the content outward required by section 120. Content outward for ships.

101. (1) The clearance of a ship shall be in the Form C 41. Clearance for ships.

(2) The content outward of a ship shall be in the Form C 42 and shall contain particulars of all goods shipped in accordance with the description contained in the relative export entries or other appropriate forms together with the weight or cubic measurement of such cargo in the manner prescribed in regulation 34. Form of content outward.

102. The content outward of an aircraft shall be presented in duplicate in the Form C 6. At the time of presenting his content the master shall produce his journey logbook to the proper officer for stamping together with detailed declarations of the goods loaded made out by the consignors, in the Form C 7. The stamped journey logbook and one copy of the content stamped and signed by the proper officer shall be the clearance and authority for the aircraft to proceed on its journey. Content outward and clearance for aircraft.

103. Where goods are found to have been loaded short or in excess of the content outward the master or his agent may make application to the proper officer for permission to amend the content. Such application shall be in the Form C 8 and shall set out the reasons for the discrepancies. Goods loaded short or in excess.

104. A separate content outward for each aircraft or ship must be presented at each port or place of departure in Sierra Leone. Separate contents for each port.

105. Where no goods are loaded at any port or place of call a nil content outward must be submitted. "Nil" contents.

PART X.—COASTING TRADE.

Coastwise clearances and transires.

106. The combined clearance and transire for coasting aircraft and ships and their cargo under the provisions of section 142 and the transire for coastwise cargo carried by aircraft and ships coming from places outside Sierra Leone under the provisions of section 102 shall both be in the Form C 43.

Separate transires for each port.

107. When cargo is loaded by an aircraft or ship for carriage coastwise to more than one port or place in Sierra Leone separate transires must be prepared for each port or place.

When transires not required.

108. Transires are not required for cargo carried coastwise in aircraft or ships belonging to the Government of Sierra Leone but goods liable to export duty and imported goods on which the duties of Customs have not been paid shall not be carried in such aircraft or ships except in such cases and subject to such conditions as the Comptroller may either generally or in any particular case direct.

PART XI.—TRANSIT TRADE.

Entry in transit.

109. (1) Goods imported in transit and so reported at any port or other place from time to time approved by the Comptroller as a port or place of entry in transit and which have not been delivered from the control of the Customs may be entered by the owner thereof or his transit agent as in transit through Sierra Leone.

Transit routes.

(2) The goods shall be entered at the first port or place in Sierra Leone at which they shall arrive from a place outside Sierra Leone for the purpose of being conveyed in transit through Sierra Leone and shall be conveyed by such routes as shall be approved by the Comptroller.

Transit documents.

110. (1) Every owner or transit agent who enters any goods in transit in accordance with regulation 109 shall—

(a) except in the case of goods the property of the Government of the territory to which they are consigned, give such security either by the deposit of a sum equal to the duties thereon or by bond in the Form C.B. 11 or C.B. 12 as the proper officer may require for (i) the due exportation from Sierra Leone direct and without deviation from the route fixed by the proper officer and the landing of the goods at the place for which they are entered outwards within such

time as the proper officer may deem reasonable or (ii) the disposal of the goods otherwise to the satisfaction of the Comptroller, and

(b) submit in quintuplicate to the proper officer a bill of entry in the Form C 44. Such bill of entry shall be signed by the owner or transit agent and shall contain such particulars as the said proper officer requires. The owner or transit agent must (i) indicate the route by which it is intended the goods shall be conveyed in transit and the mode of conveyance of such goods and (ii) cause the quadruplicate copy of the bill of entry, after it has been duly certified as to the delivery of the goods and returned to him by the proper officer, to accompany the goods and to be produced whenever required to any officer and finally, on the arrival of the goods at the last approved place of exit in Sierra Leone, to be delivered to the proper officer there.

(2) There shall be paid in respect of all such goods not being goods the property of the Government of the territory to which they are consigned, a fee of fourpence per package or six shillings and eightpence per ton, whichever is the less, to cover administrative expenses incurred in connection therewith:

Provided that where such goods consist of agricultural produce outward bound from a place in West Africa to a place outside West Africa, the fee shall be twopence per package or three shillings and fourpence per ton whichever is the lesser.

(3) The requirements as to the production of the quadruplicate copy of the bill of entry shall not involve any obligation to incur delay by putting in to a place other than the last port or approved place in the transit journey or the breaking of bulk.

111. (1) Goods in transit and, if the proper officer deems it necessary, the doors, hatches or holds of the vehicles carrying them shall be sealed or otherwise secured by the proper officer at the port or place of entry. Should the placing of seals or other fastenings be impracticable the goods must be so packed as to prevent fraud. At the discretion of the proper officer and subject to such conditions as the Comptroller may impose a guard may be sent with the goods at the expense of the owner or transit agent:

Packages to be secured.

Provided that the Comptroller may in his discretion waive any or all of the requirements of this sub-regulation.

(2) Should it be decided at any time to make any change in the weight, amount, shape, size, numbering or marking of the

Alteration to goods in transit.

goods, the fact shall be reported to the nearest officer who may permit the owner or his transit agent to perform any such act and to amend the quadruplicate copy of the bill of entry accordingly.

Seals broken
during
transit.

(3) The breaking of the seals or other fastenings either by accident or by any other cause beyond the control of the person in charge of the goods shall not be held to be a breach of these regulations but the owner or his agent or the person employed by him to have charge of the goods shall notify the fact to the nearest officer who shall give a certificate on the quadruplicate copy of the bill of entry to the effect that he has been so notified and state therein whether or not it has been practicable for him to affix new seals or fastenings. The burden of proof that the breaking of seals or other fastenings was beyond the control of the owner or his transit agent shall be upon the owner of the goods or his transit agent or the person employed as aforesaid.

Goods taken
out of
transit.

(4) Subject to the provisions of the Customs laws and the discretion of the Comptroller goods in transit may be re-entered for home consumption or warehousing at any port of entry.

Shortages
during
transit.

(5) The owner of the goods or the transit agent shall pay to the officer at the place of exit or elsewhere, as the Comptroller may on request permit, the duty (if any) on all deficiencies between the quantity of such goods at the time they were imported into Sierra Leone and the quantity found at the time of exit or any earlier time.

Certificate of
examination.

(6) On the delivery by the owner or transit agent of the quadruplicate copy of the bill of entry, the officer at the last approved place of exit shall identify and examine the packages and shall certify on such bill of entry, the result of his examination and return it to the Comptroller.

Discharge
of bond or
refund of
deposit.

112. (1) The proper officer at the port or place of entry shall release the owner or transit agent from the obligation entered into by bond or refund the deposit made in respect of any goods of which satisfactory evidence of completion of transit direct and without deviation from the route fixed by the proper officer has been received within the time allowed, but where satisfactory evidence as aforesaid has not been produced, or if produced an application for the refund of the deposit has not been made within two months of the date of the relative transit entry, all the goods shall be deemed to have been imported for consumption in Sierra Leone and the person entering into the bond shall pay the duties on such goods or, where the duties have been

secured by a deposit, the amount of the deposit shall be paid into the general revenue of Sierra Leone.

(2) Notwithstanding anything to the contrary contained in these regulations, where the Comptroller is satisfied that the non-production of satisfactory proof of completion of transit direct and without deviation from the route fixed by the proper officer in respect of a part of the goods is due to circumstances beyond the control of the owner or his transit agent, he may in his discretion refund to the depositor so much of any deposit made as represents the duties on that part of the goods in respect of which such proof has been produced, or release the owner or his transit agent from the obligations of any bond in so far as it concerns such part.

Non-production of proof of completion of transit.

(3) Any restriction or prohibition relating to the importation or exportation of any goods contained in any other Ordinance shall apply in like manner to goods declared in transit, unless such goods are expressly exempted from such restriction or prohibition.

Restrictions and prohibitions applicable.

(4) For the purpose of this Part, when goods are imported or exported at a place approved by the Comptroller where there is no officer of Customs and Excise, the District Commissioner shall be deemed to be the proper officer.

Appointment of District Commissioner as proper officer.

PART XII.—IMPORTATION AND EXPORTATION BY POST.

113. All postal matter required by the provisions of the Post Office Guide or the regulations of the Universal Postal Union to be accompanied by or to have affixed thereto a parcel declaration or a green label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or green label as aforesaid or not) shall, if the Comptroller so requires either at the port of departure from or of arrival in Sierra Leone, as the case may be, or at such other place in Sierra Leone as the Comptroller directs, be produced by an officer appointed in that behalf by the Postmaster General to the proper officer for examination, for the purposes of which the said officer of the Post Office shall be deemed to be the agent of the importer or exporter.

Production of postal matter.

114. In any case where any postal matter or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the regulations of the Universal Postal Union, or not to agree with any declaration or green Customs label which accompanies or is affixed to such

Dentention of postal matter.

postal matter, or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited to be conveyed by post or to be imported or exported, as the case may be, such postal matter and all its contents shall be deemed to be goods dealt with contrary to the Customs laws and shall be sent to the Comptroller to be dealt with as provided in such laws.

Uncleared
postal
matter.

115. If the addressee of postal matter addressed to any place in Sierre Leone neglects to claim such postal matter and if such postal matter is not delivered to an alternative addressee or returned to the sender within such time as may be laid down in the Post Office Guide issued by the Postmaster General, or if the addressee as aforesaid refuses to pay the duty, if any, payable under the Customs laws in respect of the goods contained in such postal matter, the Postmaster General shall send the postal matter to the Comptroller for deposit in the Queen's warehouse, where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under the provisions of sections 63 and 64.

Duties on
postal
matter.

116. The duties of Customs payable on any postal matter to which this part applies shall be paid over by the Postmaster General to the Comptroller at such times and in such manner as shall be from time to time agreed.

PART XIII.—IMPORTATION AND EXPORTATION OF GOODS OVERLAND OR BY INLAND WATERWAYS.

Importation
or exportation
by
inland routes.

117. (1) All goods imported into or exported from Sierra Leone by an inland route (not being goods dealt with under Part XI) and whether imported or exported by land or by or across any inland waterway shall be taken by the most direct route by way of and through either (a) one of the preventive service stations established on the frontier or (b) such other place as the Comptroller may from time to time direct and shall there be produced between the hours of six o'clock in the forenoon and six o'clock in the afternoon to the proper officer for examination. The importer or exporter of such goods as the case may be shall furnish the proper officer with such documentary evidence of the origin, value, quantity or measure of such goods as may be in his possession and shall orally declare to such proper officer all the particulars touching such goods as may be required by such proper officer.

(2) Goods imported into or exported from Sierra Leone as aforesaid and the ship if any, carrying the same shall not be subject to report and entry and all such goods shall be dealt with as if they were passengers' baggage and in accordance with Part XV so far as the provisions thereof are or can be made applicable:

Report and entry not required.

Provided that if the proper officer so requires the importer or exporter shall make entry of such goods as provided in Part VI or Part VIII respectively and together with the master of any ship in which the goods are conveyed shall comply with all directions given by the proper officer.

PART XIV.—EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

118. Every person disembarking from any aircraft or ship which arrives in Sierra Leone and which is not alongside any jetty, quay or wharf shall proceed by the most direct route to an approved place of unloading or a sufferance wharf and there disembark and proceed to the place appointed by the Comptroller for the examination of baggage or such other place as the proper officer may direct and there remain until he receives the permission of the proper officer to leave such place.

Persons disembarking.

119. Except as provided in regulation 118 every person disembarking from an aircraft or ship which arrives in Sierra Leone shall proceed forthwith to the place appointed as aforesaid for the examination of baggage or such other place as the proper officer may direct and there remain until he receives the permission of the proper officer to leave such place.

Movement after disembarkation.

120. Unless the proper officer in any particular case otherwise directs, the provisions of the preceding two regulations shall apply to any person who goes on board or alongside any aircraft or ship which arrives in Sierra Leone and who returns on shore.

Persons relanding.

121. No person shall bring any articles from any aircraft or ship which arrives in Sierra Leone except such articles as he is expressly authorised so to bring by the Customs laws.

Bringing articles ashore.

122. (1) The following persons only are authorised to go on board any ship that arrives in Sierra Leone, viz.: the owner, master, officers and crew of such ship and the duly appointed

Persons allowed to go on board.

agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority, any Government employee or consular officer acting in the execution of his duty and any passenger who has a passage on such ship for its outward journey:

Provided that the Assistant Comptroller at Freetown or the Collector or officer in charge of any other port may, by permit in writing under his hand, authorise any other person to go on board any such ship on such days, at such times and subject to such conditions only as he shall specify in such permit:

Provided further that the Assistant Comptroller or other officer as aforesaid may give general written permission to any person or persons to go on board any such ship.

Master's or
agent's
approval.

(2) No permission given under this regulation shall have effect in any case where the master of the ship or his agent is unwilling or refuses to allow the person concerned to go on board the ship.

Persons
embarking
to proceed
by most
direct route.

123. Every person intending to go on board any aircraft or ship that arrives in Sierra Leone shall proceed to such aircraft or ship by the most direct route from one of the places appointed by the Comptroller for the landing of baggage (or, in the case of an aerodrome, from the place appointed for examination of baggage) unless the proper officer otherwise allows.

Place of
disembarka-
tion and em-
barkation.

124. The Comptroller may enclose or set apart by barricades or in any other manner whatsoever any part of a Customs area or any other place at which persons are authorised to land from or go on board any aircraft or ship that arrives in Sierra Leone and may post notices at or in such enclosure or place so set apart indicating that passengers and authorised persons only are permitted to enter therein and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

Access to
baggage
room.

125. No person shall enter the baggage room or other place set aside for the examination of baggage except the persons required by the Customs laws to enter it, the proper officers and such other persons as may be specially permitted by the proper officer to enter the baggage room or other place as aforesaid.

PART XV.—LANDING AND LOADING OF PASSENGERS' BAGGAGE AND AIRCRAFT'S AND SHIPS' STORES.

126. Passengers' baggage shall not be discharged from any aircraft or ship or landed except with the permission and in accordance with the directions of the proper officer.

Discharge of passengers' baggage.

127. For the purposes of sections 45, 52 and 118 the term "passengers' baggage" shall include accompanied commercial travellers' samples, but otherwise shall not include (a) any articles intended for sale or exchange, or (b) any articles other than (i) stores and effects for the personal, professional or household use of the passenger and his family and (ii) articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Definition of "passengers' baggage".

128. If the master of any aircraft or ship desires to land any surplus stores he shall make application for the purpose in writing to the proper officer of the port at which such aircraft or ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each article, and the proper officer may either permit them to be entered for warehousing or for consumption within Sierra Leone and landed in like manner as if they were cargo, or he may permit them to be landed and duty collected in like manner as if such surplus stores were passengers' baggage.

Landing surplus stores.

129. Unless the proper officer otherwise allows, no vessel other than a boat licensed for the purpose under regulation 163 or a ship's boat or a boat belonging to Government shall engage in the landing or loading of passengers' baggage or ships' stores.

Landing or loading baggage or stores.

130. All passengers' baggage or aircraft's or ships' stores which are put into a boat to be landed shall be conveyed direct and without delay to and landed at the place appointed for the purpose by the Comptroller or such other place as the proper officer may direct.

Baggage and stores to be landed without delay.

131. All passengers' baggage and aircraft's or ships' stores on being landed shall be taken direct and delivered without delay into the charge of the officer at the place appointed by the Comptroller for the examination of baggage or such other place as the proper officer may direct.

Stowage on shore of baggage and stores.

132. Every person importing baggage into Sierra Leone shall make a declaration in writing relating to such baggage in the Form C 47, or in such other form as the Comptroller may require,

Baggage declaration.

and immediately attend upon the proper officer and answer all questions that such officer may put to him. He shall thereupon pay to the proper officer any duty that may be due and subject to the provisions of regulation 134 forthwith remove such baggage from the baggage-room:

Provided that in the case of baggage which a passenger on arrival in Sierra Leone reports has been sent in advance and has already been imported or has been left behind and is to be imported later the declaration shall be in the Form C 48.

Baggage
examination.

133. The officer may refuse to attend to any person until the whole of such person's baggage is presented to him in one place or where the baggage belongs to more than one person until all the owners thereof attend upon him together.

Receipt for
baggage.

134. No person shall remove any baggage out of the charge of the proper officer until such officer initials or otherwise marks each package of such baggage nor until in the case of articles liable to duty such person signs the copy of the receipt for the duty retained in the possession of the proper officer.

Firearms
and
ammunition.

135. Every person importing firearms or ammunition in his baggage shall deliver the firearms and ammunition to the proper officer to retain until he receives the necessary documents to enable him to take delivery of such firearms or ammunition. The proper officer shall deliver to every such person a receipt in the Form C 50 for the firearms or ammunition left in his charge.

Uncleared
baggage.

136. At the expiration of the free delivery period laid down in sub-section (1) of section 62, all baggage shall be dealt with in accordance with the provisions of sections 62, 63 and 64.

Shipment
of baggage.

137. The baggage of persons proceeding on board an outward bound aircraft or ship shall be loaded at such place as the proper officer may appoint or, in the case of an aerodrome, from the place appointed by the Comptroller or directed by the proper officer for the examination of baggage, and, unless the proper officer otherwise allows, shall not be loaded or put off to be loaded until it has been examined by him and shall be handled by the passenger or by such persons only as such officer shall approve.

138. The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not liable to duty shall present an application to the proper officer in the Form C 51.

Shipment of duty-paid and free stores.

139. The master of any aircraft or ship desiring to take on board duty-paid stores on drawback or duty-not-paid stores from a warehouse shall comply with Part III of the Fourth Schedule to the Customs Tariff Ordinance, or Part VII of the regulations as the case may be.

Shipment of drawback and dutiable stores. Cap. 272.

140. The master of any aircraft or ship desiring to transfer stores from one aircraft or ship to another shall present an application to the proper officer in the Form C 52.

Transfer of stores.

141. The loading or transfer of stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the appropriate entry or application has been passed or granted.

Conditions of transfer of stores.

142. All stores shall be produced to the proper officer before being put on board an aircraft or ship and upon being put on board (except in the case of ships of war) shall not be taken into use without the express permission of the proper officer until the aircraft or ship has left Sierra Leone:

Production of stores before shipment.

Provided that duty-paid stores on which no drawback is claimed and stores not subject to import duty may be taken into immediate use.

143. No stores shall be transferred from one aircraft or ship to another until bond is given in the Form C.B. 3.

Transfer bond.

PART XVI.—TARIFF OF RATES PAYABLE AS RENT IN QUEEN'S WAREHOUSES, GOVERNMENT WAREHOUSES AND CUSTOMS AREAS.

144. Subject to regulations 151 and 152 all goods which are or are by law deemed to be stored in a Queen's Warehouse shall be liable to a rent charge as follows —

Queen's warehouse rent charges.

(a) At Freetown 8d. per cubic foot or fraction thereof for the first three days excluding Sundays and Public Holidays and thereafter 1s. per cubic foot or fraction thereof for every period of three days excluding Sundays and Public Holidays.

(b) At ports other than Freetown 4d. per cubic foot or fraction thereof for the first month or part thereof and thereafter 8d. per cubic foot or fraction thereof for every month or part thereof.

Trans-shipment rent charge.

145. All goods which are landed in a Customs area, other than a Customs area within the Port of Freetown, and entered for trans-shipment to a port or place outside Sierra Leone, and all imported goods constructively warehoused and awaiting shipment to some other port in Sierra Leone or deemed to be trans-shipment goods under regulation 63, which are not shipped within twenty-one days, exclusive of Sundays and public holidays, from the date of completion of discharge of such goods from the importing ship, shall thereafter be liable to a rent charge of three pence per cubic foot or fraction thereof for every month or part thereof.

Rent on goods for exportation.

146. (1) Except as provided in regulation 145 all goods, other than agricultural produce, stored in a Customs area other than a Customs area within the Port of Freetown with the permission of the proper officer and awaiting shipment shall, on the expiration of the free storage period of five days excluding Sundays and Public Holidays, be liable to a rent charge of 3d. per cubic foot or fraction thereof for the first month or part thereof and thereafter 1s. per cubic foot or fraction thereof for every month or part thereof.

(2) In the case of produce for export the rent charges shall be as follows—

(i) *Palm Oil*.—For each container not exceeding four Imperial Gallons content, 2d. per month or part thereof; for each container exceeding four but not exceeding eight Imperial Gallons content, 3d. per month or part thereof; for each container exceeding eight Imperial Gallons content, 3s. per month or part thereof.

(ii) *Palm Kernels*.—For each package not exceeding eight cubic feet in bulk, 1d. for the first month or part thereof and thereafter 3d. for every month or part thereof; and for each cubic foot or fraction thereof, in excess of eight, there shall be an addition of 1d. to the aforesaid charges.

(iii) *Other Agricultural Produce*.—For each package not exceeding eight cubic feet in bulk, 3d. per month or part thereof; and for each cubic foot or fraction thereof in excess of eight, there shall be an addition of 1d. to the aforesaid charge.

146A. (1) All goods remaining unentered and undelivered from a Customs area for five days, exclusive of Sundays and public holidays, from the date of completion of the discharge of such goods from the importing aircraft or ship, shall, unless the Comptroller otherwise directs, be removed to a Queen's warehouse without delay.

Deposit of certain goods in Queen's warehouse.

(2) If such goods are in the Customs area within the Port of Freetown, they shall be removed to a Queen's warehouse by the authority administering that Customs area, but if they are in any other Customs area, they shall be removed to a Queen's warehouse by the agent of the aircraft or ship from which they were discharged, or, if there is no such agent, by the proper officer:

Provided that if in the opinion of the proper officer the said authority or agent unreasonably delays the removal of any such goods to a Queen's warehouse, the proper officer may himself cause such goods to be removed to a Queen's warehouse at the expense of the said authority or agent as the case may be.

146B. On the sixth day, excluding Sundays and public holidays, after the completion of the discharge of cargo by an importing aircraft or ship, and at such other times as the Comptroller may require, lists in triplicate of all cargo discharged from such aircraft or ship and then unentered and undelivered shall be submitted to the Comptroller in a form approved by him—

Unentered and undelivered cargo slips.

(a) if such cargo is within a Customs area within the Port of Freetown, by the authority administering that Customs area; and

(b) by the agent of the aircraft or ship from which such cargo was discharged, or should there be no such agent, by the proper officer, if such cargo is in any other Customs area.

147. All goods entered to be warehoused in a Government warehouse other than a Government warehouse within the Port of Freetown and actually lodged therein shall be liable to a rent charge of 2d. per cubic foot or fraction thereof for the first month or part thereof, and thereafter 4d. per cubic foot or fraction thereof for every month or part thereof.

Government warehouse rent.

148. Rent charges prescribed under this part shall become due in advance in respect of each rent period:

Rent charges payable in advance.

Provided that the Comptroller may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods concerned.

Measurement
for rent.

149. For the purpose of this part—

(a) measurements shall be taken to the nearest foot, six inches and over being taken as one foot;

(b) where goods of a like kind and forming part of one consignment are contained in packages of equal size and are properly stacked, the rent charge shall be assessed on the cubic contents of the stack;

(c) a ton shall be reckoned as forty cubic feet;

(d) fractions of a ton shall be charged for proportionately, as for tenths of a ton or multiples thereof;

(e) any portion of a tenth of a ton shall be reckoned as a whole tenth of a ton.

Raising rent
charge.

150. In raising the rent charge under regulation 145, the proper officer may, in his discretion in lieu of measuring the cargo, take as the basis of the charge the cubic measurement as declared by the master in his inward report.

Rent on
baggage.

151. Passengers' baggage may remain in a Queen's warehouse free of rent for two weeks exclusive of the days of deposit and removal after which it shall be liable to rent at the rate prescribed in regulation 144.

Addressed
packages.

152. Any package addressed to a public officer in Sierra Leone who is not stationed at or near a port may remain in a Queen's warehouse free of rent for two months exclusive of the days of deposit and removal after which it shall be liable to rent at the rate prescribed in regulation 144.

Comptroller
may waive
rent.

153. If the Comptroller is of the opinion that the strict enforcement of the regulations regarding the payment of rent on any goods would cause hardship owing to the nature of the goods rendering them difficult to handle or to shortage of labour or to heavy rains or other emergency or to the fact that the goods have been seized or detained or to any other exceptional cause he may waive the whole or any part of such charge.

PART XVII.—CUSTOMS AREAS.

154. The Comptroller may by notice in the *Gazette* require that no animal or person or no particular class of animals or persons or no vehicle or particular class of vehicles shall enter or be taken within any Customs area or any specified part thereof except in accordance with and subject to any conditions contained in a permit issued by the proper officer in respect of the particular area or specified part thereof.

Permission
to enter
Customs
areas.

155. A permit under regulation 154 shall be issued by the officer designated in the notice and shall cover such period and be issued as provided for by the notice or in such other form as the Comptroller may approve.

Issue of
permit.

156. Without derogating from the generality of the provisions of regulation 154 a permit may be—

Forms of
permit.

(a) permanent, authorising the person to whom it is issued to enter or take a particular animal or vehicle into a Customs area or any specified part thereof at all times and subject to such restrictions and for such period (if any) as may be endorsed on the permit; or

(b) temporary, authorising the person to whom it is issued to enter or take a particular animal or vehicle into a Customs area or any specified part thereof on a specified day or days and during the hours (if any) indicated on the permit:

Provided that if the Comptroller so requires there shall be affixed to any permanent permit a photograph of the person to whom it is issued supplied by such person.

157. In addition to or in lieu of documentary permits the officer responsible for the issue of such permits may issue or cause to be issued, at the expense of an applicant, permits which may be in the form of metal discs or other means of identification authorising the persons to whom they are issued to enter a Customs area or any specified part thereof during the time for which they are issued.

Identifica-
tion badges.

158. A person to whom a permit whether documentary or otherwise is issued shall, when within the Customs area to which the permit relates, always—

Carrying and
production
of permit or
badge.

(a) carry the permit on his person, or

(b) wear the permit in such a way (if any) as he has been directed to wear it,

and shall produce the permit for examination and allow it to be examined at all times when required so to do by any officer.

Daily permits.

159. A permit authorising the holder thereof to enter a Customs area or specified part thereof during one day only shall be surrendered to the proper officer by the holder on his leaving the area unless such officer is satisfied that the holder must return to the said area during the same day, in which case the officer aforesaid may give specific instructions that the permit need not at that stage be delivered up, in which case it shall be delivered up to the proper officer on the holder thereof again leaving the said area or before noon on the following day if he does not return as anticipated.

Cancellation of permits.

160. Any permit may at any time be cancelled without reason assigned and any person, to whom a permit is issued under this part, shall surrender it on demand by the proper officer.

Loss of permits.

161. Where a person to whom a permit whether documentary or otherwise is issued loses it, he must report the fact forthwith to the proper officer.

PART XVIII.—CONTROL OF SMALL CRAFT.

Definitions.

162. For the purpose of this part—

(a) “goods subject to the Customs laws” includes all goods which, if discharged from the aircraft or ship in which the same are carried, would be required by law to be conveyed into a Customs area and all goods loaded on an aircraft or ship, or brought to a Customs area, wharf, quay or other place to be loaded on board an aircraft or ship, for exportation or use as an aircraft’s or a ship’s stores. The onus of proof in any proceedings that any such goods were not subject to the Customs laws, or that any goods loaded on an aircraft or ship or brought to any Customs area, wharf, quay or other place were not so loaded as stores, or for the purpose of being exported, or were not brought to be loaded as aforesaid for the purpose of being exported or used as an aircraft’s or a ship’s stores, shall be on the defendant, and

(b) “boat” includes lighters and barges irrespective of their size and all canoes and other floating craft of any description, not exceeding one hundred tons burden, but

shall not include any boat owned by Government when used in the service of Government.

163. Save as provided in regulation 167, no goods subject to the Customs laws shall be loaded into or carried in or landed from any boat in Sierra Leone, unless such boat is licensed for the purpose by the proper officer: Boats to be licensed.

Provided that the proper officer may refuse to issue any such licence without assigning a cause for such refusal.

164. (1) Application for a licence under this part shall be made in writing by the owner of the boat and such licence shall be in the Form C. 53 and shall expire on the 31st day of December in the year of issue unless earlier revoked as hereunder provided. Licences.

(2) One licence may be issued in respect of all boats belonging to or in the use of the same owner.

Provided that all boats licensed under the Customs laws at the commencement of these regulations shall be deemed to be licensed under these regulations until the 31st day of December next ensuing except in any case where the licence is earlier revoked.

165. Licences as required by this part shall be issued subject to such of the following and to such other conditions as the Comptroller may in his discretion direct— Conditions of licensing.

(i) that the boat is fitted with hatches which can be securely sealed and locked;

(ii) that the boat shall not enter any part of Sierra Leone specified on the licence as a controlled area, save in accordance with the terms of a current permit in writing signed and issued by the proper officer in the Form C. 54;

(iii) that the owner of the boat shall, if the Comptroller so requires, enter into a bond in the Form C.B. 13 or C.B. 16 in such amount as the Comptroller may determine;

(iv) that the owner of the boat states in his application whether or not the boat is registered under the Survey of Boats Ordinance and, if so, produces to the proper Officer the relative certificate of suitability for such boat issued under the said Ordinance; Cap. 143.

(v) that no uncustomed goods are loaded into or discharged from the boat outside the limits of a port or place specially approved by the Comptroller;

Provided that the restriction shall not apply to a reasonable quantity of fuel carried in the ordinary fuel tank of a mechanically propelled boat and admitted as such by the proper officer: and

(iv) that any licence may be revoked by the Comptroller without prior notice and without assigning a cause for such revocation.

Movement
of boats.

166. (1) No boat licensed under this part and having put off to proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship and on leaving the final aircraft or ship, to which it proceeds, every such boat shall return direct to the place within the port from which it shall have put off unless the proper officer shall otherwise allow in writing.

Boat notes.

(2) Every boat carrying goods subject to the Customs laws to which sub-regulation (1) applies shall, unless carrying an account thereof in accordance with the provisions of regulation 59, or unless otherwise authorised by the proper officer, be accompanied by an account of such goods in the Form C. 55. In the case of transshipment cargo the account must be headed "Transshipment cargo only".

Unlicensed
boats.

167. No unlicensed boat shall go or remain alongside or approach within fifty yards of any aircraft or ship, except with the written permission of the Comptroller and subject to such conditions and limitations as may be expressed therein.

Observance
of Customs
laws.

168. Nothing in this part shall be deemed to authorise any person to load or discharge cargo, passengers' baggage, ships' stores or any other goods whatsoever into, or from, any boat whether licensed under this part or not, except at a legal quay or other place approved by the Comptroller in accordance with the Customs laws and save in accordance with the regulations relating thereto.

PART XIX.—AUCTION SALES.

Auctioneer's
bond.

169. Where under the Customs laws any goods are sold by auction, the auctioneer shall, if the Comptroller so requires, enter into a bond in the Form C.B. 14 in a sum sufficient to cover the value of the goods to be sold:

Provided that this regulation shall not apply if the auction is conducted by an officer.

170. Before any sale commences, the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that the conditions of sale include a condition that any goods sold must be taken away promptly from the Customs area.

Conditions
of sale.

171. On the conclusion of a sale and before leaving the place in which it is held, the auctioneer, in the presence of the proper officer, shall give, in the auction sales record, a certificate of correctness of the particulars of the sales recorded therein or, in the case of any dispute, shall forthwith record particulars of the matter in dispute in such auction sales in the presence of the said officer.

Auction
sales record.

172. When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and, on surrender thereof (if in order) and on giving a receipt for the goods in the auction sales record to the officer in charge of the warehouse, the purchaser may take delivery of the goods.

Auctioneer's
delivery
order.

173. Within five days of the date of the sale, the auctioneer shall deliver to the proper officer a full account of the goods sold and of the prices realised together with the proceeds thereof, after deducting, in the case of a licensed auctioneer, a commission of two and one-half per cent. of the proceeds, or such other amount not exceeding five per cent. as the Comptroller may approve.

Auctioneer's
sales account
and
commission.

174. Any person, entitled to receive any balance of the proceeds of a sale by auction, shall make application therefor to the proper officer in the Form C 56 and shall produce therewith to the satisfaction of such proper officer proof of his title to such balance.

Surplus
proceeds
of sale.

PART XX.—REFUNDS, ABATEMENTS AND REMISSIONS OF DUTY.

175. Every person, desiring to obtain a refund of any amount overpaid as duties of Customs, shall submit to the proper officer an application therefor in the Form C 57 together with such evidence of overpayment as the officer shall require:

Refund
applications.

Provided that application for refunds in respect of individual amounts not exceeding one shilling shall be ignored.

Refunds on shortages.

176. Where an application is made for a refund of the duty in respect of imported goods found short in any package, it shall not be granted unless the importer satisfies the proper officer that the deficiency occurred before the importing aircraft or ship arrived in Sierra Leone. Where a shortage is discovered before payment of duty, the full duty shall be paid on the goods found short unless the importer upon application in writing satisfies the proper officer as aforesaid.

Refunds on damaged goods.

177. Any person, desiring to obtain a refund of the duty paid on any imported goods found to be damaged, shall submit to the proper officer an application therefor in the Form C 58 together with such evidence as the proper officer may require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of such allowance.

Refunds on goods not in accordance with contract or warranty.

177A. Any person, desiring to obtain a refund of the duty paid on any imported goods found to be not in accordance with contract or warranty, shall submit to the proper officer an application therefor in the Form C 58, and shall produce such evidence as the Comptroller may require in support of the application. The Comptroller may, subject to such conditions as he shall see fit to impose, allow refund of the whole or part of the duty paid.

Abatement of duty.

178. Where any goods are found to be damaged prior to payment of the duty thereon, the full duty shall be paid unless the importer on application in writing establishes his right to an abatement in accordance with the provisions of the Ordinance.

Refunds on goods lost, destroyed, or abandoned.

179. Any person, desiring to obtain a remission or refund of any duties due or paid on goods lost, destroyed or abandoned in accordance with the provisions of sections 19, 34 or 35, shall apply in writing to the Comptroller therefor and submit proof of the loss or destruction in such form as the Comptroller requires.

PART XXI.—MISCELLANEOUS.

Storage and packing of calcium carbide.

180. The master of the carrying ship or his agent shall, immediately on demand by the proper officer and at any time before delivery to the importer, comply with any instructions regarding the storage, restorage and repacking of any calcium carbide landed by him.



181. The proper signal under section 151 to be made by any vessel or boat in the service of the Customs ordering any ship within Sierra Leone to bring to shall be the flags denoting the letters HDO in the International Code of Signals.

Signal to bring to.

182. The notice of seizure required by section 189 shall be in the Form C 60.

Notice of seizure.

183. The security required by paragraph (b) of section 23 shall be a bond in the Form C.B. 15.

Form of security where goods imported for temporary use.

THE CUSTOMS (APPOINTMENT AND APPROVAL OF PORTS AND INSTALLATIONS) ORDER

P.N.
99 of 1953.
100 of 1954.
97 of 1955.
121 of 1959.

made by the Governor in Council under section 3.

1. This Order may be cited as the Customs (Appointment and Approval of Ports and Installations) Order.

Citation.

2. The areas delimited in the First Schedule are hereby appointed as ports for the purposes of the Customs laws, and the limits of such ports and whether they are appointed as such for use by ships or aircraft are as stated in the said Schedule.

Appointment of ports.

3. The places enumerated in the Second Schedule are hereby appointed as boarding stations for the purposes of the principal Ordinance, and the locality of such boarding stations and whether they are appointed as such for the boarding of ships or aircraft is as stated in the said Schedule.

Appointment of boarding stations.

4. The places hereby appointed as approved places of unloading and those appointed as approved places of loading for the purposes of the principal Ordinance are as specified in the Third Schedule, and whether any such place has been approved for the unloading or loading of one type of goods only is as stated therein.

Appointment of approved places of unloading and loading.

5. The places enumerated in the Fourth Schedule are hereby approved as Government warehouses for the purposes of the principal Ordinance.

Approval of Government warehouses.

FIRST SCHEDULE.

PORTS.

1. For Ships—

- (1) Freetown ... (a) All that area of the Sierra Leone River and its tributaries enclosed within High Water Mark Ordinary Spring Tides to the east of a line drawn between the most northern point of High Water Mark at Cape Sierra Leone in a general northerly direction to the most southerly point of High Water Mark of Leopard Island and continued due east to that point on High Water Mark on Sierra Leone Protectorate shore near the village of Mayaia, including all jetties, wharves or similar structures lying within this area.
- (b) All that piece or parcel of land situate at Cline Town in the East Ward of the City of Freetown and known as the Queen Elizabeth II Quay (Controlled Area) comprising all that land north of a line starting from a point on High Water Mark Ordinary Spring Tides which is 145 feet on a bearing of 10° from beacon F.T.S. 608; thence on a bearing of 109° for a distance of 300 feet, passing along the northern boundary of a plot of Shell Company property to a point marked A which is on the eastern edge of College Road, which forms the western access road to the Queen Elizabeth II Quay, thence along the eastern edge of College Road in a northerly direction for a distance of 215 feet to a point marked B, which is 25 feet east of Bench Mark 305; thence on a bearing of 113° for a distance of 105 feet to a point marked C; thence on a bearing of 104° for a distance of 80 feet to a point marked D; thence on a bearing of 25° for a distance of 30 feet to a point marked E; thence on a bearing of 106° for a distance of 75 feet to a point marked F; thence on a bearing of 19° for a distance of 70 feet to a point marked G thence in a south-easterly direction for a distance of 375 feet to a point marked H, which is on the western edge of the central access road to the Queen Elizabeth II Quay, thence along the western edge of the central access road in a southerly direction for a distance of 545 feet to a point marked J; thence on a bearing of 100° for a distance of 45 feet to a point marked K, which is on the eastern edge of the central access road; thence along the eastern edge of the central access road in a northerly direction for a distance of 130 feet to a point marked L; thence on a bearing of 92° for a distance of 80 feet to a point marked

M; thence on a bearing of 191° for a distance of 150 feet to a point marked N; thence on a bearing of 90° for a distance of 750 feet to a point marked O, which is on the northern edge of Cline Street; thence along the northern edge of Cline Street in an easterly direction for a distance of 535 feet to a point marked P, which is on the eastern edge of the eastern access road to the Queen Elizabeth II Quay, and at the south-western corner of the Chromite area; thence along the western and north-western boundaries of the Chromite area in a general northerly and north-easterly direction for a distance of 560 feet to a point marked Q; thence on a bearing of 360° for a distance of 160 feet to a point on High Water Mark Ordinary Spring Tides, which is the finishing point, be the same several dimensions little more or less; as the same is more particularly delineated on Plan S.L.S. No. 108/46 registered in the offices of the Registrar-General and the Director of Surveys and Lands and on which the above lettered points are marked and the boundary verged in red.

- (c) All that piece or parcel of land situate at Cline Town in the East Ward of the City of Freetown and known as the Tug Slipway, comprising all that land South-east of a line starting from a point marked R on High Water Mark Ordinary Spring Tide, which is 20 feet on a bearing of 180° from beacon F.T.S. 773; thence on a bearing of 326° for a distance of 125 feet to a point marked S; thence on a bearing of 68° for a distance of 20 feet to a point marked T; thence on a bearing of 315° for a distance of 130 feet to a point marked U; thence on a bearing of 357° for a distance of 75 feet to a point marked V, which is on the southern boundary of the railway land; thence along the railway boundary in an easterly and northerly direction for a distance of 820 feet to a point marked W; thence on a bearing of 86° for a distance of 95 feet to a point marked X, which is on High Water Ordinary Spring Tides; which is the finishing point, be the same several dimensions little more or less; as the same is more particularly delineated on Plan S.L.S. No. 108/46 registered in the offices of the Registrar-General and the Director of Surveys and Lands and on which the above lettered points are marked and the boundary verged in blue.
- (d) All that piece or parcel of land containing the Passenger Baggage Shed and the Passenger

Landing Jetty and which is the Eastern portion of the area previously described as Government Wharf and the boundaries of which are more particularly described as follows—

Commencing at the Eastern-most corner of the Passenger Baggage Shed at a point where it is joined by an unclimbable fence near the Portuguese Steps; then by way of the outer edge of the baggage shed main wall in a south-westerly, north-westerly and north-easterly direction to a point where an unclimbable fence joins the baggage shed outer wall; thence in a north-easterly and north-westerly direction following the aforementioned fence; thence by low water mark around the Passenger Landing Jetty and the Camber Jetty to a point near the green harbour light; thence by the boundary of Crown land to the unclimbable fence first mentioned; thence along the aforementioned fence to where it joins the Baggage Shed wall near the eastern-most corner of the aforementioned shed, as the same is more particularly delineated on Plan S.L.S. 12/46 and thereon coloured green and which is registered in the office of the Director of Surveys and Lands in file S.L.D. 29/46.

- (2) Sherbro ... On the North, a straight line drawn from Jamaica Factory to the mainland at a tangent to the northern extremity of Rendell Island; on the East, the mainland and straight lines drawn across the mouths of the Jong and Bum-Kittam rivers, and the western end of Turner's Peninsula; on the South, a straight line joining the extremities of Manna and Argyle points; on the West, Sherbro Island.

2. For Aircraft—

(a) Seaplanes:

Freetown ...

Any place or area within the Port Limits which is within a radius of 400 yards of any mooring buoy set aside for the use of seaplanes by the Harbour-Master with the agreement of the Comptroller of Civil Aviation.

(b) Aeroplanes:

Lungi ...

All that piece or parcel of land at Lungi Airport situated in the Kafu Bullom Chiefdom in the Protectorate of Sierra Leone and bounded as follows—

Starting from Survey beacon P.C.S. 9128, the Colony Co-ordinates of which are 710507.5 feet North and 62676.91 feet East; thence on a Colony Bearing of 36° 15' for a distance of 330

feet to Beacon P.C.S. 9080; thence on a Colony Bearing of 10° 00' for a distance of 690 feet to Beacon 9140; thence on a Colony Bearing of 93° 30' for a distance of 1,370 feet to Beacon 9136; thence on a Colony Bearing of 110° 00' for a distance of 2,960 feet to Beacon 9164; thence on a Colony Bearing of 104° 30' for a distance of 2,690 feet to Beacon 9167; thence on a Colony Bearing of 197° 30' for a distance of 980 feet to Beacon 9166; thence on a Colony Bearing of 291° 00' for a distance of 1,840 feet to Beacon 9097; thence on a Colony Bearing of 289° 30' for a distance of 1,340 feet to Beacon 9100; thence on a Colony Bearing of 268° 00' for a distance of 2,200 feet to Beacon 9083; thence on a Colony Bearing of 273° 30' for a distance of 1,250 feet to Beacon P.C.S. 9132; thence in a general northerly direction by way of the cliff edge through Beacon P.C.S. 9131 to Beacon P.C.S. 9128 which is the Starting Point, or howsoever the same may be known, bounded or described; and as the same is more particularly shown verged Green on Plan No. S.L.S. 131/46A which is registered in the office of the Director of Surveys and Lands.

SECOND SCHEDULE.

BOARDING STATIONS.

1. For Ships—

Freetown.
Sherbro.

Any place of mooring within the limits of such ports at which the Proper Officer shall require a ship to bring to for the boarding and landing of officers.

2. For Aircraft—

(a) Seaplanes:

Freetown

Any place within the limits of the port at which seaplanes are moored.

(b) Aeroplanes:

Lungi ...

Any place on the aircraft surfaces within the Airport at which the Airport Manager shall require an aeroplane to bring to.

THIRD SCHEDULE.

APPROVED PLACES OF UNLOADING AND APPROVED PLACES OF LOADING

1. For Ships—

(1) Freetown ...

Unloading and loading—

(a) Queen Elizabeth II Quay.

(b) The Passenger Jetty at the north-east end of Government Wharf.

- (c) For petroleum products by pipe line only:
 The Admiralty Wharf, Kissy.
 Pontoon off African Petroleum Terminals Installation Kissy.
- (d) For chrome ore only:
 The Chrome Ore Wharf, Cline Point.
- (2) Pepel ... For loading of iron ore only—
 The Sierra Leone Development Company's wharf at Pepel.
- (3) Sherbro ... The Government Wharf at Bonthe.
2. For Aircraft—
- (a) Seaplanes:
 Freetown Queen Elizabeth II Quay.
- (b) Aeroplanes:
 Lungi ... Any place on the aircraft surfaces within the boundaries of the Airport, at which the Airport Manager shall direct the goods to be loaded or unloaded.

FOURTH SCHEDULE.

GOVERNMENT WAREHOUSE.

<i>Port.</i>	<i>Situation.</i>
Freetown ...	That part of No. 2 Shed at the Queen Elizabeth II Quay set apart for the storage and security of goods to be warehoused, and known as the Government Warehouse.

CUSTOMS (IMPORTS AND EXPORTS) ORDER

made by the Governor in Council under sections 27 and 28.

P.N.

19 of 1952.
 109 of 1952.
 112 of 1952.
 46 of 1953.
 58 of 1953.
 76 of 1954.
 11 of 1956.
 63 of 1956.
 95 of 1957.
 13 of 1958.
 110 of 1958.
 42 of 1959.

Citation.

1. This Order may be cited as the Customs (Imports and Exports) Order in Council.

PART I.—IMPORTS.

General restriction on importation.

2. The importation of any goods into Sierra Leone is prohibited except under the authority of a licence (which may be

either general or specific) issued by the Director of Commerce and Industry and subject to such conditions as may be specified therein:

Provided that this restriction shall not apply to—

(a) any goods, other than rough and uncut diamonds, imported in transit or for transshipment to a place outside Sierra Leone;

(b) merchandise intended for a place outside Sierra Leone and stores imported on board of any ship for the use of the officers, crew and passengers thereof and duly reported as such, provided such merchandise or stores are not removed from the importing ship;

(c) any goods officially imported by Her Majesty's Navy, Army or Air Force, or the Lords Commissioners of the Admiralty, but not including goods imported by any firm or person in fulfilment of an order by such authorities;

(d) any goods officially imported by a Government department but not including goods imported by any firm or person in fulfilment of a Government order;

(e) *bona fide* commercial samples and advertising materials temporarily imported with or without the intervention of a commercial traveller;

(f) private effects the property of and contained in the *bona fide* baggage of passengers, which the Comptroller or other proper officer of Customs at any port may in his discretion accept as such;

(g) parcel post importations which are *bona fide* gifts to the addressee;

(h) any goods re-imported into Sierra Leone and accepted as such by the Comptroller of Customs.

3. Without prejudice to the provisions of the last preceding paragraph—

(a) the importation into Sierra Leone of any goods mentioned in Part I of the First Schedule to this Order is prohibited; and

(b) the importation into Sierra Leone of any goods mentioned in the first column of Part II of the First Schedule to this Order is prohibited except under the conditions specified in the second column thereof as being applicable to such goods;

Prohibited
imports.
First
Schedule,
Part I.

Specific
restrictions
on
importation.
First
Schedule,
Part II.

(c) the importation in transit or transshipment of any rough or uncut diamonds is prohibited except under the authority of a licence issued by the Comptroller of Customs.

General restriction on exportation.

4. (1) The exportation of any goods from Sierra Leone to any destination whatsoever is prohibited except under the authority of a licence (which may be either general or specific) issued by the Director of Commerce and Industry and subject to such conditions as may be specified therein.

Interpretation of "sterling area."

(2) Where in any licence issued under sub-paragraph (1) of this paragraph reference is made to the sterling area, that expression shall be understood to include the following territories—

- (a) the fully self-governing countries of the British Commonwealth except Canada;
- (b) any Colony under the dominion of Her Majesty;
- (c) any territory administered by the Government of any part of Her Majesty's dominions under the trusteeship system of the United Nations;
- (d) any British Protectorate or British Protected State;
- (e) South-west Africa;
- (f) the Republic of Ireland;
- (g) Iraq;
- (h) Iceland;
- (i) Burma; and
- (j) the Hashemite Kingdom of Jordan.

5. Without prejudice to the provisions of the last preceding paragraph—

Prohibited exports. Second Schedule, Part I.
Specific restrictions on exportation. Second Schedule, Part II.

(a) the exportation from Sierra Leone of any goods mentioned in Part I of the Second Schedule to this Order is prohibited; and

(b) the exportation from Sierra Leone of any goods mentioned in the first column of Part II of the Second Schedule to this Order is prohibited except under the conditions specified in the second column thereof as being applicable to such goods.

FIRST SCHEDULE.

PART I.

GOODS THE IMPORTATION OF WHICH IS ABSOLUTELY PROHIBITED.

1. All goods the importation of which is prohibited by any law in force in Sierra Leone.
2. Base or counterfeit coin; coin legally current or any money purporting to be such, not being of the established standard in weight or fineness.
3. Goods in any way resembling the currency notes or coins which are legal tender in Sierra Leone.
4. Goods having any representation or colourful imitation, however crude, of such currency notes or coins as aforesaid depicted, stamped engraved, impressed or otherwise marked thereon or affixed thereto, other than school books containing line illustrations of such coins.
5. Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.
6. Lamps specially manufactured or adapted for the hunting of wild animals.
7. Shaving brushes manufactured in or exported from Japan.
8. Matches made with white phosphorus.
9. All machinery for the cutting or polishing of diamonds, and all parts of any such machinery.

PART II.

GOODS THE IMPORTATION OF WHICH IS RESTRICTED.

Goods the Importation of which is generally prohibited.

Specific Exceptions.

- | | |
|--|--|
| 1. Any goods the importation of which is restricted or regulated by any law in force in Sierra Leone. | Except in accordance with such restriction or regulation. |
| 2. Air guns and air pistols and ammunition suitable for use therewith. | Except with the written permission of the Commissioner of Police. |
| 3. Articles having the appearance or bearing any distinctive mark of the uniform appertaining to any office or employment in the Overseas Service or in any of Her Majesty's forces. | Except such articles as are for the use of members of the Overseas Service or of Her Majesty's forces. |
| 4. Diamonds in their rough or uncut state. | Except under, and subject to any conditions expressed in, a licence granted by the Governor in Council under the Alluvial Diamond Mining Ordinance (Cap. 198), or a permit issued by the Chief Inspector of Mines. |

Goods the Importation of which is generally prohibited.

5. Flock, manufactured from rags. (The expression "Flock manufactured from rags" means flock which has been produced wholly or partly by tearing up woven, knitted or felted materials, whether old or new, but does not include flock obtained wholly from or in the process of the scouring and finishing of newly woven, newly knitted or newly felted fabrics).
6. Gins, snares or traps, other than rat or mouse traps, for the purpose of killing or capturing any wild animals.
7. Gold coins minted in the United Kingdom.
8. Motor vehicles of all descriptions with a left hand steering control.
9. Noxious gases known as—
 - Chloracetophenon, otherwise known as (C.A.P.).
 - Ethyl Idoacetate, otherwise known as (K.S.K.).
 - Bromobenzyl Cyanide, otherwise known as (B.B.C.).
 - Diphenylchloroarsine, otherwise known as (D.A.).
10. (a) Streptomycin, its salts and derivatives, and other preparation containing streptomycin.
 "Streptomycin" means any antimicrobial complex organic base or a mixture of such bases produced by *Streptomyces griseus*, or a substance having chemical and biological properties identical with those of the foregoing substances, produced by other living organisms or by any other means.
- (b) 4:4' diaminodiphenyl sulphone its mono or di-substituted derivatives, their salts, or preparations of any of these substances;

Specific Exceptions.

Unless such flock has been sterilised and is certified by a Public Analyst to conform to the standard of cleanliness prescribed by the United Kingdom Rag Flock Regulations, 1912.

Except where the Governor has authorised importation by notice in the *Gazette*, or has issued a licence authorising such importation, and subject to any conditions expressed in such notice or licence.

Except under, and subject to any conditions expressed in, a licence issued by the Governor.

Except with the written permission of the Commissioner of Police.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

Goods the Importation of which is generally prohibited.

combinations of 4:4' diaminodiphenyl sulphone, its mono or di-substituted derivatives or their salts, with para-amino salicylic acid, its salts, derivatives or preparations.

- (c) Aureomycin or any similar antibiotic prepared from *Streptomyces aureofaciens*, its salts, derivatives, and other preparations containing aureomycin.

“Aureomycin” means any antimicrobial weakly basic substance or mixture of such basic substances produced by *Streptomyces aureofaciens* having the properties specified in the Note hereunder; and includes any substance, the chemical and biological properties of which are identical with or similar to those of any of the substances aforesaid, but which is not produced by living organisms.

Note.—The substance referred to above is a yellow crystalline compound containing nitrogen and non-ionic chlorine; the substance in the form of a buffered solution having pH value of 7.5, develops a blue fluorescence, and on heating with hydrochloric acid turns yellow.

- (d) Chloramphenicol, its salts, derivatives, and other preparations containing chloramphenicol.

“Chloramphenicol” means the antimicrobial alcohol D(—)-threo-dichloroacetamido-1-p-nitro-phenol-propane-1:3 diol produced by *Streptomyces Venezuelae*, and includes any anti-microbial derived therefrom (including homologous, substituted and esterified com-

Specific Exceptions.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

do.

*Goods the Importation of which
is generally Prohibited.*

Specific Exceptions.

pounds) and any substance, the chemical and biological properties of which are identical with or similar to those of any of the aforesaid substances, which is not produced by living organisms.

- (e) isoNicotinic acid hydrazide and its isoPropyl derivatives, and preparations containing them.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

- (f) Erythromycin, its salts, and any substance the chemical and biological properties of which are identical with or similar to erythromycin but which is not produced by living organisms. "Erythromycin" means the antimicrobial substance produced by a strain of *Streptomyces erythreus*.

do.

- (g) Neomycin, its salts, and any substance the chemical and biological properties of which are identical with or similar to neomycin but which is not produced by living organisms.

do.

"Neomycin" means any antimicrobial substance produced by *Streptomyces fradiae*.

- (h) Oxytetracycline, its salts, and any substance the chemical and biological properties of which are identical with or similar to oxytetracycline but which is not produced by living organisms.

do.

"Oxytetracycline" means the antimicrobial substance produced by any strain of *Bacillus polymyxa*.

- (i) Polymyxins, their salts, and any substance the chemical and biological properties of which are identical with or similar to polymyxins but

do.

Goods the Importation of which is generally Prohibited.

which is not produced by living organisms.

"Polymyxins" means any antimicrobial substance produced by the strain of *Bacillus polymyxa*.

(j) Penicillin and all preparations containing penicillin.

"Penicillin" means any antimicrobial acid which may be shown on chemical and physical examination to contain in its structure a fused thiazolidine beta-lactam nucleus, or which loses its antimicrobial activity on hydrolysis by the penicillinases which destroy the antimicrobial activity of "International Standard Penicillin," and includes any salt or derivative obtained from any such acid and any solution containing any such acid, salt or derivative.

(k) Bacitracin, and any substance the chemical and biological properties of which are identical with or similar to those of bacitracin but which is not produced by living organisms.

"Bacitracin" means the antimicrobial polypeptides produced by certain strains of *Bacillus licheniformis* and by *Bacillus subtilis* var. *Tracey* which contain the aminoacids, L—cysteine, D—glutamic acid,

L—histidine, L—isoleucine, L—leucine, L—lysine, D—ornithine, D—phenylalanine and DL—aspartic acid.

(l) Tetracycline and salts thereof.

Specific Exceptions.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

do.

do.

Goods the Importation of which is generally Prohibited.

(m) Viomycin, its salts and any substance the chemical and biological properties of which are identical with or similar to those of viomycin or of any salt of viomycin but which is not produced by living organisms.

“Viomycin” means any antimicrobial substance produced by *Streptomyces griseus var. purpureus*.

(n) Corticotrophin.

“Corticotrophin” means Adrenocorticotrophic hormone.

(o) Cortisone and esters thereof.

“Cortisone” means 17—Hydroxy — 11 — dehydrocorticosterone.

(p) Hydrocortisone and esters thereof.

“Hydrocortisone” means 17 — Hydroxy corticosterone.

(q) Para-aminobenzenesulphonamide: its salts; derivatives of para-aminobenzenesulphonamide having any of the hydrogen atoms of the para-amino group or of the sulphonamide group substituted by another radical; their salts and ointments and surgical dressings containing them.

Specific Exceptions.

Except under, and subject to any conditions expressed in, a licence issued by the Director of Medical Services.

do.

do.

do.

do.

11. All articles incorporating in their design portraits or effigies of the Queen, the Duke of Edinburgh or any other member of the Royal Family, reproductions of the Royal Crown or any other Royal Emblem.
- Except with the written permission of the Director of Commerce and Industry.

SECOND SCHEDULE.

PART I.

GOODS THE EXPORTATION OF WHICH IS ABSOLUTELY PROHIBITED.

1. All goods the exportation of which is prohibited by any law in force in Sierra Leone.
2. Ammunition, cocaine, explosives (other than industrial explosives), firearms, opium, to any destination outside the British Commonwealth.

PART II.

GOODS THE EXPORTATION OF WHICH IS RESTRICTED.

Goods the Importation of which is generally prohibited.

Specific Exceptions.

- | | |
|---|--|
| 1. All goods the exportation of which is restricted or regulated by any law in force in Sierra Leone. | Except in accordance with such restriction or regulation. |
| 2. Any article manufactured in West Africa and composed wholly or in part of gold. | Except under, and subject to any conditions expressed in, a permit issued by the Commissioner of Police, a District Commissioner, or the Chief Inspector of Mines. |
| 3. Diamonds in their rough or uncut state. | Except under, and subject to any conditions expressed in, a permit issued by the Chief Inspector of Mines. |
| 4. Gold in a raw state or in any form or connection whatever including gold bars, unrefined gold, sponge gold and amalgam, slimes and scrappings containing gold, which although smelted is not manufactured or made up into any article of commerce. | Provided that such gold may be exported through a Bank, under a permit issued by the Chief Inspector of Mines to a refinery approved by the Governor. |
| 5. (i) Minerals of the pitchblende group, including pitchblende, uraninite, ulrichite broggerite, cleveite, and related mineral species; | Except under, and subject to any conditions expressed in, a licence issued by the Governor. |
| (ii) torbernite and autunite; | do. |
| (iii) secondary uranium minerals other than torbernite and autunite, including rutherfordine, uranite, uranophane, gummite, thorogummite, uranocircite, kasolite, bequerelite, and other silicates, hydrates, carbonates, phosphates or arsenates of uranium; | do. |
| (iv) carnotite and tyuyamunite; | do. |
| (v) uranium-bearing niobate-titanate-tantalate ores, including euxenite, polycrase, blomstrandine, priorite, samarskite, fergusonite, beta-fite, plumbo-niobite, and related mineral species containing over one per cent. uranium oxide; | do. |
| (vi) monazite, thorite, thorianite and radio-active zircon. | do. |

P.N.
98 of 1953.
43 of 1956.
56 of 1956.

APPOINTMENT OF CUSTOMS AREAS AND TRANSIT SHEDS.

Each of the following areas has been appointed by the Comptroller of Customs under section 3 to be a Customs area.

QUEEN ELIZABETH II QUAY.

The following area is appointed to be a Customs Area—

All that piece or parcel of land situate at Cline Town in the East Ward of the city of Freetown and known as Queen Elizabeth II Quay the boundaries of which are described as follows—

Starting from a point "A" which is at the corner of the Customs Fence and which is 630 feet in a south-easterly direction from the south-eastern corner of the Railway Department offices (formerly Fourah Bay College); thence along the Customs fence in a north-westerly direction for a distance of 555 feet along the top of the rubble revetment to a point "B" thence on a Colony Bearing of $233^{\circ} 15'$ for a distance of 11 feet to a point "C"; thence on a Colony Bearing of $322^{\circ} 45'$ for a distance of 13 feet to a point "D"; thence on a Colony Bearing of $52^{\circ} 45'$ for a distance of 8 feet to a point "E"; thence on a north-westerly direction for a distance of 627 feet along the top of the rubble revetment to a point "F"; thence on a Colony Bearing of 232° for a distance of 76 feet along the Customs fence to a point "G"; thence on a Colony Bearing of 297° for a distance of 93 feet to a point "H"; thence on a Colony Bearing of 207° for a distance of 61 feet to a point "J"; thence on a Colony Bearing of 297° for a distance of 113 feet to a point "K", which is on Farren Point Jetty and is Low Water Ordinary Spring Tide; thence along Low Water Ordinary Spring Tide along the cope line of Farren Point Jetty on a Colony Bearing of $34^{\circ} 45'$ for a distance of 156 feet to a point "L"; thence on a Colony Bearing of 125° for a distance of 3 feet to a point "M"; thence along the Low Water Ordinary Spring Tide in a general easterly direction for a distance of 450 feet to a point "N"; which is on the Boat Steps; thence along the Low Water Ordinary Spring Tide which is the cope line of the Quay on a Colony Bearing of 53° for a distance of 39 feet to a point "O"; thence along Low Water Ordinary Spring Tide which is the cope line of the Quay on a Colony Bearing of 143° for a distance of 1,285 feet to a point "P"; thence along the Low Water Ordinary Spring Tide which is along the rubble bank in a south-easterly direction for a distance of 730 feet to a point "Q"; thence on a Colony Bearing of $216^{\circ} 30'$ for a distance of 37 feet to a point "R"; thence in a north-westerly direction for a distance of 688 feet along the Customs fence to a point "S"; thence in a south-westerly direction for a distance of 68 feet along the Customs fence to a point "S1"; thence in a south-westerly direction for a distance of 60 feet along the partition wall between the western and central bays of warehouse No. 1 to a point "S2"; thence in a westerly direction for a distance of 15 feet along the north wall of warehouse No. 1 to a point "S3"; thence in a south-westerly direction for a distance of

90 feet along the Customs fence to a point " S4 "; thence in a north-westerly direction for a distance of 180 feet to a point " T " and thence on a Colony Bearing of 286° for a distance of 25 feet to a point " U "; thence on a Colony Bearing of 196° for a distance of 87 feet to a point " V "; thence on a Colony Bearing of 287° 30' for a distance of 138 feet to a point " A ", which is the starting point; as the same is more particularly delineated on plan R.E. Drawing No. 300 and thereon verged Yellow, a copy of which can be seen in the office of the Comptroller of Customs:

and the following buildings within the said area to be Transit Sheds—

<i>Shed No.</i>	<i>Normal use.</i>
1. 	General import cargo.
2. (ground floor excluding the Queen's warehouse and the Government warehouse).	General import cargo, transhipment, exports.
3. 	General import cargo.
4. 	General import cargo.
5. 	Cement.
6. 	Paint and cargo requiring special stowage.
7. 	Matches.

GOVERNMENT WHARF.

P.N.
101 of 1954.

1. The following area is appointed to be a Customs Area—

All that piece or parcel of land containing the Passenger Baggage Shed and the Passenger Landing Jetty and which is the Eastern portion of the area previously described as Government Wharf and the boundaries of which are more particularly described as follows—

Commencing at the eastern-most corner of the Passenger Baggage Shed at a point where it is joined by an unclimbable fence near the Portuguese Steps; then by way of the outer edge of the baggage shed main wall in a south-westerly, north-westerly and north-easterly direction to a point where an unclimbable fence joins the baggage shed outer wall; thence in a north-easterly and north-westerly direction following the aforementioned fence; thence by low water mark around the Passenger Landing Jetty and the Camber Jetty to a point near the Green harbour light; thence by the boundary of Crown Land to the unclimbable fence first mentioned; thence along the aforementioned fence to where it joins the baggage shed wall near the eastern-most corner of the aforementioned shed, as the same is more particularly delineated on Plan S.L.S. 12/46 and thereon coloured Green and which is registered in the office of the Director of Surveys and Lands in file S.L.D. 29/46;

and the shed within the said area commonly known as the Baggage Shed, to be a Transit Shed.

2. The Customs Area and Transit Sheds at Government Wharf referred to in Government Notice No. 356 of the 28th May, 1949, are hereby excluded therefrom.

P.N.
42 of 1956.

LUNGI AIRPORT.

The following area is appointed to be a Customs Area—

All that piece of land situate at Lungi Airport between the airport—
Tagrin Road and the runway and embracing the small hangar known as
the Baggage Hall, the main drive between the small and the large hangars
and the airport apron as delineated on plan LUN 4/55, a copy of which
can be seen in the office of the Comptroller of Customs and the office of
the Controller of Civil Aviation;

and the following building within the said area to be a Transit Shed—

The room marked " Customs 1 " within the small hangar.
