



UNITED NATIONS  
DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS  
STATISTICS DIVISION

**Workshop on compilation of international merchandise trade statistics,  
Abuja, Nigeria, 30 août - 2 septembre 2005**

## *Country Presentation*

# Customs – Sierra Leone

*The Customs and Excise Department (CED) of the National Revenue Authority (NRA)*

**Presentation on the Compilation of International  
Merchandise Trade Statistics**

**SIERRA LEONE**  
**CUSTOM**

# **Presentation on the Compilation of International Merchandise Trade Statistics**

## **Introduction**

The Customs and Excise Department (CED) of the National Revenue Authority (NRA) in Sierra Leone is responsible for the administration, assessment and collection of indirect taxes derived from Import Duty, Excise Duty and Sales Tax. During the last five years, receipts from the Customs and Excise Department accounted for 70% of total domestic revenue (or -9.2% of GDP).

There are 202 employees of the Customs and Excise Department of whom we have about forty (40) senior officers ranging from Commissioner to Collector. The department is not fully automated. The computer section responsible for data base uses access and excels to capture data. The Brussel valuation technique is still used to assess imports.

## **GUIDELINES FOR NEW CLEARING PROCEDURES**

The following are guidelines for clearing of general cargo at the Port:

### **A. PRESHIPMENT INSPECTION OF GOODS:-**

At least two(2) weeks before shipment of goods of Commercial value, and upon receipt of pro-forma invoice covering the goods, the importer must contact pr-inspection company (INTERTEK INT.) and do the following.

- a. Complete application for Inspection Form and attach a pro-forma invoice covering the goods.
- b. Pay inspection fee to the Pre-shipment company designated account.
- c. Upon receipt of payment advice, the pre-shipment company will cause to be prepared and transmitted to their Branch Office in the Exporter's Country a Pre-shipment Inspection Request. The Importer is also expected to fax copy of the Pre-shipment Inspection Request to the Exporter for proper co-ordination of activities with the Pre-shipment Office overseas.
- d. After Inspection of goods in the Country or Port of Shipment, a **CLEAN REPORT OF FINDINGS** and an **IMPORT DUTY REPORT** will be issued and sent direct to the Pre-shipment's Office in Freetown.
- e. The Importer shall collect the Import Duty Report(IDR) from their Office in Freetown and submits the Bill of Entry and Import Duty Report to Customs and Excise for the commencement of Customs Clearing procedures prior to release of the goods.

B. **AT CUSTOMS HOUSE:-**                      **(ONE – STOP - SHOP)**

1. **INGATE SECTION OF LONG ROOM:**

The following procedures shall be observed at the INGATE Section of the Long Room.

- a. **Registration of Entries:-** All Bills of Entry are recorded in the INGATE register and stamped. Stamping of the Bill of Entry will also indicate whether goods are liable to rent or deposit.
- b. **Face Vetting:-** Assistant Collector(Long Room) will face-vet of all Bills of Entry to ensure that
  - i. Description of goods, marks and numbers, rotation number and H S Code numbers are properly typed in the appropriate columns on the Bill of Entry and that the Declaration is signed by the Importer or his Agent

- ii. Relevant documents such as Import Duty Report, Bill of Lading, Invoices and any other special permit, clearance or certificates required to be attached to the Bill of Entry to facilitate the clearing of goods are attached.

After face-vetting any corrections on the Bill of Entry may be made before the next stage of the clearing process.

c. **Validation, Classification and Valuation:-** The Valuation Officer carefully validates the Bill of Entry by ensuring that goods entered on the Bill of Entry are properly classified and in conjunction with the **IMPORT DUTY REPORT**, Importer's invoice and database of values, confirms values and rates of duty.

d. **Calculation of Rents, Penalties, Deposits etc:-** After Bill of Entry is received from the Valuation Officer, the Assistant Collector(Long Room) will ensure the calculation of:

- i. Rent due to over stay
- ii. Penalty for violation of pre-shipment inspection regulations
- iii. Deposits and other penalties for violation of Customs Laws and regulations.

e. **Bill of Entry Examination:-** The Bill of Entry Examiners on the checking Seat shall:

- i. Examine the Entries to confirm that value of goods, rate of duty, amount and all other relevant charges have been accurately computed and correctly entered on the Bill of Entry by the Importer or his Agent.
- ii. Issue an Assessment Notice summarizing the categories and total amount of duty and penalties payable.

The Assistant Collector (Long Room) checks and approves the Assessment Notice and ensures that the Original copy of the Assessment Notice, the Bill of Entry and all attachment are dispatched to the Outgate Section. The Duplicate copy of the Assessment Notice is handed over to the Importer/Agent to prepare his Bankdraft or Cheque.

## 2. **OUT-GATE SECTION OF LONG ROOM.**

Upon receipt of the Bill of Entry and all attachment the Outgate Officer will hand over such document to the Importer/Agent to make his payment at the Cash Branch.

3. **CASH BRANCH:**

- i. The Importer submits the Bill of Entry together with the Bank draft, Bank guaranteed Cheque and cash to the Cashier. The Cashier's Cash collection is limited to Le100,000.00 per Bill of Entry. On no Account should this limit be exceeded.
- ii. Bill of Entry and copies of Assessment Notice are serially stamped or "numbered"
- iii. Receipts are issued to cover amounts due received as per the Assessment Notice.
- iv. Entries are made in the Cashier's Revenue and Daily Occurrence Books (Revenue Cashbook).
- v. Principal Collector (Finance, Accounts and Budgets) verifies the bank drafts, bank guarantees and ensures that amount received do agree with amounts stated on the Bill of Entry and Assessment Notice.
- vi. The Principal Collector (Finance, Accounts and Budget) counter signs the reverse of the bank drafts and bank guaranteed chequed, stamps and signs all copies of the Bill of Entry and returns to the Cashier for detachment of **RED COPY** of Bill of Entry and receipts for delivery to the Importer/Agents.
- vii. The Original and release copies of the Bill of Entry are sent to the Manifest Striking Branch.

4. **MANIFEST STRIKING BRANCH:-**

a. Entries received from the Cash Branch are credited against the relevant manifests and the appropriate page of the Manifest is recorded on the face of the Bill of Entry and all attachments with **RED PEN** or a clearly distinct marker.

b. The Bill of Entries are then entered for the Outdoor Section

### C: AT THE QUAY

#### 1. OUT-DOOR SECTION:-

a. **Perforation of Bill of Entry:-** Upon receipt of the release copy of the Bill of Entry the Principal Collector (Outdoor) perforates and endorses the original copy and dispatches it together with all attachment to the Container's Section, Shed, State warehouse or Baggage hall for examination of the goods.

b. **Examination and Release of Goods:-** The Officer (s) assigned to examine goods carefully compares the details on the Bill of Entry and the attachment with the physical goods and ensures that:-

- i. The container or packages have not been tampered with and that all seals on the packages from Port of shipment are intact.
- ii. The marks and numbers and other forms of description or Identification of the goods correspond with the details on the Bill of Entry and attachments.
- iii. That the packaging of goods agrees with the details on the Bill of Entry and
- iv. That if the goods are restricted or should be covered by special permits, certificates and other form of authorization have been attached to the Bill of Entry.

The record of examination summarizing the quantity of goods, values and duty paid will be presented to the Collector in charge of the examination section who checks and if satisfied, endorses the Bill of Entry and authorizes the **RELEASE** of the goods.

2. **AT SIERRA LEONE PORTS AUTHORITY:-** The Importer or his agent then proceeds to the Traffic Section of the Sierra Leone Ports Authority(SLPA) with the release copy of the Bill of Entry, pays the appropriate charges and obtains an Internal Delivery Order(IDO) which should also be signed by the Principal Collector(Outdoor). Goods will subsequently be released to the Importer for conveyance to the Gate for final security check.

3. **AT THE GATE:-** At the gate the following documents should be submitted to the Customs and other Security Officers:-

- i. Internal Delivery Order(IDO)
- ii. Importer's copy of the Bill of Entry (Red copy)
- iii. Receipts for amount paid

Before the goods are finally allowed to leave the Quay the Officers will inspect the documents accompanying the goods and satisfy themselves that all duties and port charges related to the goods have been paid, the signatures on the documents are genuine and that the goods are indeed those recorded in the Bill of Entry and the Internal Delivery Order.

### **POST CLEARANCE ACTIVITIES**

The following activities are to be undertaken by Custom and Excise Officers ***after Physical Examination, release and conveyance of goods out of the Quay*** to complete the Customs documentation and procedures.

#### **1. DISPATCH OF DOCUMENT TO COMPUTER SECTION.**

- a. The Principal Collector (Outdoor) ensures that the following are forwarded to the Computer Branch in Customs House.
  - i. The Original copies of Bill of Entry
  - ii. Record of examination
  - iii. All attachment including invoices, Bill of lading, certificates etc
  - iv. Receipts covering amount of duty paid.



## 2. **DATA CAPTURE AT COMPUTER BRANCH:-**

- a. Data from original copy of the Bill of Entry and other documents are captured electronically (Bill of Entry number, Rotation Number, H S Code packing unit of quantity, CIF value, duty, penalty etc) for further processing or future use.
- b. Bill of Entries and all attachments are stamped with DATA INPUT stamp and sent to the Manifest Branch.

## 3. **MANIFEST JERQUING BRANCH**

This Branch is the Internal Audit Branch of the Department. It receives all document from the Computer Branch for Post Scrutiny:

- a. **Reconciliation of ship's Account:-** At the end of every month or at any period to be determined by the Commissioner (Customs & Excise), all ships manifests are examined and items still open (not struck out on the Manifest) are extracted and entered on a Provisional Discrepancy List(PDL) and forwarded to the Commissioner every month for inspection and forwarded to Sierra Leone Ports Authority, Principal Collector(Outdoor) and Collector (State Warehouse) to account for the package or container still open on the manifest.
- b. **Filing of Documents:-** All documents of the Department are filed in this branch for reference purpose.
- c. **Checking of Bill of Entry:-** Checks are instituted to verify the values accepted for goods declared, classification, rate of duty, duty paid in conjunction with record of examination by Post Scrutiny/Internal Audit.
- c. **Reconciliation of Actual Duty Paid:-**
  - i. Comparison is made of actual duty paid with information extracted from IDR

- ii. Cash books and Bank statements are examined to verify actual payments
- iii. Any anomalies are reported to Commissioner(Customs & Excise) for appropriate action.