

## CHAPTER 271.

## CUSTOMS.

1 of 1948.  
4 of 1951.  
18 of 1952.  
8 of 1953.  
14 of 1954.  
27 of 1957.  
16 of 1959.

**An Ordinance relating to Customs.**

[1ST JUNE, 1949.]

Short title  
and  
application.

1. This Ordinance may be cited as the Customs Ordinance, and shall apply to the Colony and Protectorate.

Division of  
Ordinance.

2. This Ordinance is divided into parts as follows—

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## PART I.—PRELIMINARY.

Interpreta-  
tion.

3. In this Ordinance and in any regulations or rules thereunder, unless the context otherwise requires—

“agent,” in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as the agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the Customs laws to be signed by an agent:

Provided that the owner of any aircraft or ship, if resident or represented in Sierra Leone, shall, either himself or through his representative aforesaid, be deemed to be the agent of the master for all the purposes of the Customs laws, if no such agent be appointed;

“aircraft” includes balloons, kites, gliders, airships and flying machines;

“approved place of unloading” and “approved place of loading” mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the Governor by notice in the *Gazette* to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

“boarding station” means any station or place appointed by the Governor by notice in the *Gazette* to be a station or place for aircraft or ships arriving at or departing from any port or place to bring to for the boarding or setting down of officers;

“burden” means net registered tonnage or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“carriage” includes every description of conveyance for the transport by land of human beings or property;

“Comptroller” means the person for the time being having charge of the Department of Customs and Excise;

“Customs area” means any place appointed by the Comptroller by notice in writing under his hand for the deposit of uncustomed goods;

“Customs laws” includes this Ordinance and any legislative enactment relating to the Customs, and any proclamation, regulation, rule, resolution or order made under the authority of any law relating to the Customs;

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

“duty” includes any tax or surtax imposed by the Customs or excise laws;

“entered” in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification, or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Government in respect of the goods, and in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or the giving of security for the duties, as provided by law, or, in the case of goods for which security by bond is required on exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“export” with its grammatical variations and cognate expressions means to take or cause to be taken out of Sierra Leone;

“exporter” includes any person by whom goods (including goods transferred from an importing aircraft or ship) are exported from Sierra Leone or supplied for use as aircraft’s or ships’ stores, and also the owner, or any person acting on his behalf, and any person who for Customs purposes signs any document relating to goods exported or intended for exportation or supplied or intended for supply as aircraft’s or ships’ stores as aforesaid;

“fents” includes—

(a) remnants of cloth or irregular lengths not exceeding six yards in length; and

(b) patch work quilts and all articles made up of small pieces of cloth sewn together;

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

“Government warehouse” means any building or place the property of the Government approved by the Governor by notice in the *Gazette* to be a place where goods to be warehoused may be lodged, kept and secured;

“import” with its grammatical variations and cognate expressions means to bring or cause to be brought into Sierra Leone;

“importer” includes the owner or the person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the proper officer, and also any person who signs any document relating to any imported goods required by the Customs laws to be signed by an importer;

“limits of the administration” means the limits of the area or territory administered by the Government of Sierra Leone;

“master” includes any person having or taking charge or command of any aircraft or ship;

“name” includes the registered mark of an aircraft;

“occupier” includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties due thereon under the Customs laws;

“offence against the Customs laws” includes any act of any person contrary to the Customs laws or failure of any person to perform an act required by the Customs laws to be performed by him;

“officer” includes any person employed in the Department of Customs and Excise and all members of the Police Force, as well as any person acting in their aid; and any person acting in the aid of an officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

“owner of goods” includes any person who is for the time being entitled either as owner or agent for the owner to the possession of the goods;

“over Sierra Leone” means above the area contained within the imaginary lines bounding Sierra Leone; and if any person, goods or thing shall descend or fall, or be dropped or thrown, from any aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Sierra Leone;

“per centum of pure alcohol” means the percentage of pure alcohol by volume;

“piece goods” includes—

(a) handkerchiefs, head ties, scarves, mufflers and sarongs of a greater area than one-third of a square yard and any other articles which are capable of being used in substitution

for any such articles and are in the opinion of the Comptroller likely to be so used; and

(b) fents;

“port” means any place, whether on the coast or elsewhere, appointed by the Governor by notice published in the *Gazette*, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the Customs laws, and any Customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

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“postal matter” means postal matter as defined in the Post Office Ordinance;

“private warehouse” means any building or place appointed by the Comptroller by notice in writing under his hand and licensed to be a place where goods to be warehoused may be lodged, kept and secured;

18 of 1952.

“prohibited goods,” “restricted goods” and “regulated goods” mean respectively any goods the importation, exportation or carriage coastwise of which is prohibited, restricted or regulated by law;

“proper officer” means any officer whose right or duty it may be to exact the performance of or to perform the act referred to;

“Queen’s warehouse” means any place approved by the Comptroller for the deposit of unentered, unexamined, detained or seized goods for the security thereof or of the duties due thereon;

“ship” includes a steamship as hereinafter defined and any other ship, boat, canoe, lighter or other floating craft of any description, but does not include aircraft;

“Sierra Leone” includes the Colony and Protectorate of Sierra Leone together with all the inland waters thereof and all other islands and places for the time being forming part of Sierra Leone and all British waters adjacent thereto;

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“steamship” means a ship of at least one hundred tons burden propelled by mechanical power;

“sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally, or in any particular case, allow any goods to be loaded or unloaded;

“transit shed” means any building in a Customs area appointed by the Comptroller by notice in writing under his hand for the deposit of uncustomed goods;

“uncustomed goods” includes goods liable to duty on which the full duties due have not been paid and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the Customs laws;

“warehoused” means deposited in a Queen’s, Government or private warehouse with the authority of the officer in charge of such warehouse;

“warehouse keeper” means the occupier of a private warehouse.

4. Every act, matter or thing required by the Customs laws to be done or performed by, with, to or before the Comptroller if done or performed by, with, to or before any officer appointed by the Comptroller for such purpose, shall be deemed to be done or performed by, with, to or before the Comptroller; and every person employed on any duty or service relating to the Customs by order or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

What shall be deemed acts of the Comptroller.

5. For the purpose of carrying out the provisions of the Customs laws all officers shall have the same powers, authorities and privileges as are given by law to members of the Police Force.

Officers to have powers of members of the Police Force.

6. The working days and hours of general attendance of officers shall be as prescribed by the Governor in Council by regulations.

Hours of attendance.

7. Every request by any person for an extension of the hours of general attendance which may be appointed under section 6 shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired,

Request by the public for extra attendance.

and it shall be lawful for the said proper officer in his discretion to grant such request subject to the prescribed regulations and payment of the prescribed fees.

Time of  
arrival,  
importation  
and exporta-  
tion defined.  
18 of 1952.

8. (1) If for any purpose of the Customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, such time shall be deemed to be the time at which such goods come within the boundaries of Sierra Leone.

(2) If any question arises upon the arrival of any aircraft or ship at any port or place in Sierra Leone in respect of any charge or allowance for such aircraft or ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which such aircraft or ship shall first be boarded by any person in the employment of the Government at such port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the same are put on board the exporting aircraft or ship, except in the case of goods the export of which is prohibited, restricted or regulated, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from its final position, anchorage or berth within Sierra Leone:

Provided that, in the case of goods exported overland or by inland waters, the time of exportation shall be deemed to be the time at which such goods pass across the boundaries of Sierra Leone.

Time of  
entry to  
govern duty  
payable.

9. All goods deposited in any warehouse or other place of security without payment of duty on the first importation thereof, or which may be imported or exported, and shall not have been entered for use within Sierra Leone, or for exportation, as the case may be, shall, upon being entered for use within Sierra Leone, or for exportation, as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the Customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary:

Provided that, for the purposes of this section, in the case of goods imported into Sierra Leone by post, the time of entry of such goods shall be taken to be the time of delivery to the addressee, and, in the case of goods exported from Sierra Leone by post, the time of entry of such goods shall be taken to be the time of posting:

Provided further that, in the case of goods imported or exported overland or by inland waters, the time of entry of such goods shall be deemed to be the time when the same cross the boundary of Sierra Leone, or the time of the actual payment of duty on such goods, whichever shall yield the higher amount of duty:

Provided further that the duty to be paid on goods warehoused is hereby declared to be the duty chargeable at the date of the actual removal of those goods from the warehouse, and if before that date any sums shall have been paid in respect of duty, the difference (if any) between the sums so paid and the actual duty chargeable shall be paid or repaid, as the case may be.

16 of 1959.

## PART II.—DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY.

10. Goods entered for transshipment or in transit through Sierra Leone in accordance with any regulation in that behalf made under the Customs laws shall be exempt from the payment of import or export duties.

Goods entered for transshipment or in transit exempt from duty.

11. Subject to the observance by the exporter of all the provisions of the Customs laws and the conditions of any bond, no import duty shall be charged in respect of—

Goods entered for exportation or use as aircraft's or ships' stores exempt from duty.

(a) any goods entered under bond for exportation or use as aircraft's or ships' stores, and subsequently proved to the satisfaction of the Comptroller to have been duly exported to and landed at some place outside Sierra Leone, or exported as stores, as the case may be; or

(b) any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

12. When any duty of Customs has been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied, or repay the amount erroneously refunded, on demand being made by the proper officer.

Duties short levied or erroneously refunded.



Effect of obligation to pay duty.

13. Where by entry, bond, removal of goods, or otherwise, any obligation has been incurred for the payment of duties of Customs, such obligation shall be deemed to be an obligation to pay all duties of Customs which may become legally payable or which are made payable or recoverable under the Customs laws and to pay the same as the same become payable.

Disputes as to duty or drawback payable.

14. (1) If any dispute arises as to the proper rate or amount of duty payable on any goods imported into or exported from Sierra Leone, or the amount of drawback payable on any goods, the importer, consignee, or exporter, or his agent, shall deposit in the hands of the proper officer the duty demanded of him, or receive from the proper officer the drawback allowed by him, as the case may be, and the amount so paid or allowed shall be deemed and taken to be the proper duty or drawback unless a court, having jurisdiction in the matter upon application by the importer or exporter of such goods within six months after such deposit or receipt, otherwise decides.

Procedure in case of deposit.

(2) All such deposits shall be paid by the proper officer to the Accountant General, and, in case no such proceedings shall be brought within the time limited for that purpose, such deposit shall be retained and applied to the use of Sierra Leone in the same manner as if it had been originally paid and received as the duty due on such goods; and in the case of such proceedings, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer or exporter.

Governor in Council may decide dispute.

(3) In lieu of any proceedings as aforesaid, the importer, consignee, or exporter, or his agent may, after having made the deposit as aforesaid, request the Governor in Council to decide the dispute on such terms and conditions as the Governor in Council shall deem equitable, in which event the decision of the Governor in Council shall have effect and be final.

Duties to be proportionate to quantity, strength or value.

15. All duties, rates, charges and drawbacks imposed or allowed by the Customs laws according to any specified weight, measure or strength, or any specified value, shall be deemed to apply in the same proportion to any greater or less weight, measure, strength or value, and shall be paid and received in any currency being legal tender in Sierra Leone and according to the weights and measures standardised under the provisions of the Weights and Measures Ordinance:

Provided that in the case of liquids such measurement shall, if the Comptroller so desires, be calculated at a temperature of 80° Fahrenheit. Proviso.

**16. (1)** No claim for any abatement of duty in respect of any goods imported into Sierra Leone shall be allowed on account of damage, unless such claim shall be made on the first examination thereof, or unless it shall be proved to the satisfaction of the Comptroller that such damage was sustained before the delivery of the goods out of the control of Customs. Abatement of duty.

(2) Subject to the provisions of section 17, the damage sustained by any goods shall be assessed by the Comptroller who shall allow abatement of the duty in proportion to such damage:

Provided that no claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarettes, wines and spirits.

**17.** All goods, derelict, jetsam, flotsam, lagan and wreck brought or coming into Sierra Leone, and all droits of Admiralty sold in Sierra Leone, shall at all times be subject to the same duty as goods of the like kind on importation into Sierra Leone are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged. Derelict goods liable to full duty unless damaged.

**18.** No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods, derelict, jetsam, flotsam, lagan or wreck brought or coming into Sierra Leone or droits of Admiralty sold in Sierra Leone) except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage, and, in any such case, the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged calculated in accordance with section 6 of the Customs Tariff Ordinance. Qualification as to abatement.  
  
Cap. 272.

**19.** If any goods shall be lost or destroyed by accident before the same have been delivered out of the care of any officer, either on board an aircraft or ship, or in removing, loading, unloading or receiving into a Customs area or warehouse, or in the Customs area or warehouse, or in the course of delivery therefrom, the Comptroller, if satisfied that such goods have not been and will not be consumed in Sierra Leone, may remit or return the duties due or paid thereon; and any goods which Remission of duty on goods lost or destroyed.

may be abandoned by the owner thereof as not worth the duty while in the charge of any officer may be destroyed or otherwise disposed of as the Comptroller shall direct, at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

Limitation as to wine and beer.

**20.** (1) No liquor containing more than twenty-four point five *per centum* of pure alcohol shall be deemed wine, and no liquor containing more than ten *per centum* of pure alcohol shall be deemed ale, beer, cider, perry, porter or stout.

What shall be deemed to be spirits.

(2) All liquor containing more than twenty-four point five *per centum* of pure alcohol, all liquor, other than wine, containing more than ten *per centum* of pure alcohol, and all liquor other than wine, ale, beer, cider, perry, porter or stout containing more than one *per centum* of pure alcohol shall be deemed spirits.

Goods used contrary to the purpose for which imported.

**21.** If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within two years of the date of importation thereof used for any other than the specified purpose, or, being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified, or in any way contrary to this section, shall each incur for each such offence a penalty of treble the value of such goods or one hundred pounds, whichever shall be the greater, unless the full duties on such goods or such lesser amount as aforesaid shall have been paid with the prior consent of the Comptroller.

Penalty for not producing goods.

**22.** The importer of any such goods as aforesaid shall, on demand, produce them to any officer, or otherwise account for them to the satisfaction of the Comptroller, within such period of two years aforesaid, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall

incur a penalty of treble the value of such goods or one hundred pounds whichever shall be the greater.

**23.** The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for a temporary use or purpose only. Such permission shall be subject to the provisions of sections 24 and 25 and to the following conditions—

Goods imported for a temporary use or purpose.

(a) that such goods shall be exported within three, or, if the goods are commercial samples or cinematograph advertising films, six months of the date of such permission, and

27 of 1957

(b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of the duty on such goods, or else give security therefor, at the discretion of such proper officer.

**24.** If any goods imported under the provisions of section 23 are not exported within three or six, as the case may be, months of the date of the said permission, the deposit in the hands of the proper officer shall be forfeited, or, if security has been given as aforesaid, then the importer shall pay to the proper officer the full duties on such goods. If such goods are exported as aforesaid, such deposit shall be refunded or the security cancelled:

Disposal of deposit.  
27 of 1957.

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to Sierra Leone.

**25.** The Governor may, by Order in Council, declare that any goods named therein by him shall not be imported under the provisions of section 23, and may also in like manner declare that any goods which are permitted to be imported under the said section shall be subject to such proportion of the duty thereon as he shall specify in such Order in Council.

Certain goods may be excepted.

**26.** (1) Where any new import duty of Customs is imposed, or where any import duty of Customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of

Contract of imported goods may be adjusted to meet change in duty.

the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any import duty of Customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or deduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or, in default of agreement, determined by the Comptroller as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses saved, may be included in the addition to or deduction from the contract price, and may be recovered or deducted accordingly.

Power to prohibit, restrict and regulate the importation of goods.  
4 of 1951.

**27.** The Governor in Council may, from time to time, by Order prohibit, restrict or regulate the importation of any goods whatsoever, and any such Order may specify any goods or class of goods either generally or in a particular manner, whether with reference to the country of origin or the route of importation or otherwise.

Power to prohibit, restrict and regulate the exportation of goods.  
4 of 1951.

**28. (1)** The Governor in Council may, from time to time, by Order prohibit, restrict or regulate the exportation of any goods whatsoever, and any such Order may specify any goods or class of goods, either generally or in a particular manner.

(2) Any such Order may prohibit, restrict or regulate the exportation either to all places or to any particular country or place, and may require any goods to be consigned to a person authorised by the prescribed authority to receive the goods, and may require the production of evidence to the satisfaction of the prescribed authority of the due delivery of the goods to such consignee.

29. The Governor in Council may, from time to time, by Order prohibit, restrict or regulate the carriage coastwise of any goods whatsoever, and any such Order may specify any goods or class of goods, either generally or in a particular manner, whether with reference to the place of origin or otherwise.

Power to prohibit, restrict and regulate the carriage coastwise of goods.  
4 of 1951.

30. Goods imported in transit or in transshipment, or as the *bona fide* stores of any aircraft or ship, shall not be deemed to be goods prohibited to be imported or exported, unless such goods are expressly prohibited to be imported in transit or in transshipment, or as aircraft's or ships' stores, in any order made under the Customs laws or in any Ordinance prohibiting the importation or exportation of goods:

Saving as to goods in transit in transshipment and stores.

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Comptroller shall allow.

31. The provisions of sections 27 to 30 shall be additional to the provisions of section 104 and to any provisions of any other Ordinance prohibiting the importation, carriage coastwise or exportation of any goods.

Prohibitions elsewhere provided.

32. (1) The Governor in Council may from time to time, by regulation, direct on what goods a drawback of the whole or any part of any Customs duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

Regulations relating to drawbacks.

(2) Notwithstanding anything hereinbefore contained in this section, all drawbacks payable under any former Ordinance shall be paid or allowed under this Ordinance until cancelled by the direction of the Governor in Council under this section.

Savings.

33. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Sierra Leone, and that such owner at the time of entry of such goods for drawback was, and continues to be, entitled to the drawback thereon.

Declaration by owners of goods exported on drawback.

34. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship

Drawbacks on goods lost.

for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods had been actually exported or used as stores.

Drawbacks  
on goods  
abandoned.

**35.** Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Sierra Leone and abandoned to the Government, be payable as if the goods had been actually exported or used as stores.

Modification  
of  
declaration.

**36.** The Comptroller may modify the form of declaration required under section 33 in such manner as he may think necessary for adapting it to the provisions of sections 34 and 35.

Remission  
or refund  
of Customs  
duties.

**37. (1)** The Governor in Council may remit or authorise the refund in whole or in part of any Customs duty payable or paid by any person on any goods imported or exported if he is satisfied that it is just and equitable so to do.

(2) The remission or refund authorised to be made under sub-section (1) may apply either to specific instances or generally or in respect of specified person or persons of a specified class.

(3) In lieu of making any remission or refund as in sub-section (1) provided, the Governor in Council may, if satisfied that it is just and equitable so to do, direct that there shall be paid to any person to whom the goods in question have been sold or transferred an amount not exceeding that paid thereon or estimated to have been paid thereon as Customs duty.

### PART III.—ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS, UNLOADING, REMOVAL AND DELIVERY OF GOODS.

Procedure  
on arrival.

**38.** If any aircraft or ship arriving in Sierra Leone—

(a) shall not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in Sierra Leone; or

(b) on arriving at any such port or place shall not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or

(c) in proceeding to such proper place, shall not bring to at the station appointed by the Governor by notice in the *Gazette* for the boarding of aircraft or ships; or

(d) after arriving at such proper place shall depart therefrom except directly to some other place of mooring or unloading approved of by the proper officer, or, with the authority of the proper officer, directly to some other port or to some place allowed by the Comptroller in any special circumstances as aforesaid in Sierra Leone, or directly on any flight or voyage to a place outside Sierra Leone in accordance with the provisions of the Customs laws; or

(e) after departing as aforesaid on any flight or voyage to a place outside Sierra Leone, shall bring to within Sierra Leone, unless in accordance with the Customs laws, or with the permission of the proper officer, or for some cause which the master shall explain to the satisfaction of the Comptroller, then in every such case the master of such aircraft or ship shall incur a penalty of one hundred pounds.

**39.** The Comptroller may, subject to any other authority provided by law, direct at what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Comptroller  
may direct  
mooring and  
discharge.

**40.** The master of every aircraft or ship, whether laden or in ballast, or his agent, shall (except as otherwise provided in any regulations made under this Ordinance) within twenty-four hours after arrival from any place outside Sierra Leone at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship and its stores and cargo to the Comptroller on the prescribed form in the prescribed manner, and giving the prescribed particulars.

Report.

**41.** Every report required by section 40 shall show separately any goods which are in transit, or which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for re-exportation in the same aircraft or ship; and such report shall, except in the case of a steamship as defined in section 3, or except where otherwise specially allowed by the Comptroller,

Certain  
goods to be  
separately  
reported.



give a particular account of all goods remaining on board for exportation, and shall be made before bulk be broken.

Steamship  
to report  
certain goods  
before  
breaking  
bulk.

42. The master of a steamship shall make report of the stores of such ship, and of any packages or parcels for which no bill of lading has been issued, before bulk be broken, unless the Comptroller shall otherwise allow.

Penalty for  
not making  
due report.

43. If the master of any aircraft or ship, or his agent, shall fail to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall incur a penalty of one hundred pounds, and all goods not duly reported shall be forfeited, unless the omission is explained to the satisfaction of the Comptroller.

Penalty  
for not  
accounting  
for package  
reported.

44. If any package or parcel reported (except as remaining on board as stores or for re-exportation or, with the permission of the Comptroller, for direct transfer to another aircraft or ship for use as stores or for re-exportation) shall not be duly unloaded, removed and deposited in a Customs area or other place approved by the Comptroller, and shall not be duly entered and cleared therefrom in accordance with the Customs laws, or else shall not be produced to the proper officer for deposit or be deposited in a Queen's warehouse in accordance with the provisions of section 62, the master or his agent shall pay the duty thereon, unless he shall explain the failure to unload, remove and deposit or produce such package or parcel as afore-said to the satisfaction of the Comptroller:

14 of 1954.

Provided that where any package or parcel has been delivered by the master to the Port Manager of the Port of Freetown, the liability to pay the duty thereon shall be exclusively on the Port Authority of that Port, if, in terms of this section, the master or his agent would, but for this proviso, be liable to pay such duty.

What is  
cargo.

45. No goods may be imported as aircraft's or ships' stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

Master to  
answer  
questions.

46. The master or agent shall—

(a) answer immediately all such questions relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers

and flight or voyage as shall be put to him by the proper officer; and

(b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require; and

(c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the names of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew;

and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he shall not observe any of the provisions of this section, the master or his agent shall in respect of every such offence incur a penalty of one hundred pounds.

47. If after arrival within Sierra Leone bulk shall be broken contrary to section 41 or 42 or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship shall have arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed so to do, before report of such aircraft or ship shall have been made as hereinbefore provided, or if at any time after arrival as aforesaid any goods be staved, destroyed or thrown overboard, or any package be opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall incur a penalty of one hundred pounds unless cause be shown to the satisfaction of the Comptroller.

Penalty for  
wrongly  
breaking  
bulk.

48. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

Master to  
deliver  
previous  
clearance.

49. Any officer may seize any aircraft or ship found abandoned within Sierra Leone, and such aircraft or ship shall be forfeited, unless the owner shall claim the same within one month of the date of seizure, and satisfy the Comptroller that the requirements of the Customs laws have been complied with.

Aircraft or  
ship aban-  
doned may  
be seized.

Report when  
discharging  
at more than  
one port.

**50.** Notwithstanding any provisions contained in this Ordinance to the contrary, it shall be lawful, on the arrival from any place outside Sierra Leone at any port, or at any place in Sierra Leone specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Sierra Leone, for the master or his agent to make report at the first mentioned port or place of her whole cargo, reporting separately such portion of the cargo as may be intended for the first mentioned port or place, and there to discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or ports, or to any other place or places in Sierra Leone specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or ports or place or places shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or ports or place or places, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respects contained in the Customs laws.

Unloading,  
entry,  
removal and  
delivery of  
goods.

**51.** Save in accordance with any regulation made under this Ordinance, or with the written permission of the proper officer or subject to any conditions he may in any particular case impose—

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Sierra Leone unless authority for unloading the same has been given by the proper officer, nor from any ship (other than a steamship as defined in section 3) unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Sierra Leone on Sundays or public holidays at any time whatsoever, or on any other days except between the hours of seven o'clock in the morning and six o'clock in the afternoon, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Sierra Leone into any vessel to be landed shall be transhipped or removed into any other vessel previously to their being landed; and the vessel into which any goods after being unloaded from a ship shall

be put shall be a ship licensed under section 167 of this Ordinance; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c) of this section) shall be unloaded from any aircraft or ship arriving from any place outside Sierra Leone, except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) of this section shall, immediately upon being unloaded or landed, be conveyed in the care of the proper officer into the Customs area, there to be deposited in a transit shed or in a Queen's warehouse if the proper officer shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a transit shed or Queen's warehouse shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuitable for storage in a Queen's warehouse under section 61;

(e) no goods shall be removed from any part of the Customs area or from the transit shed or Queen's warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer:

Provided that the proper officer may, if in his discretion he shall decide that such action is necessary, require the agent of any aircraft or ship from which goods have been landed into any transit shed, Queen's warehouse or other place of security to remove such goods to some other place of security selected by such proper officer, and if the agent shall fail forthwith to remove such goods when called upon so to do by such proper officer, then he shall incur a penalty of twenty-five pounds, and such proper officer may have the goods removed to such other place of security at the expense of such agent;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct to the warehouse for which the same are entered, and delivered into the care of the officer in charge of the warehouse:

Provided that, if the proper officer shall so require, the importer shall first enter into a bond for the due warehousing of such goods.

As to goods  
other than  
cargo.

**52.** The provisions of section 51 shall apply to the cargo of the aircraft or ship only. No goods whatsoever other than cargo, duly reported as such, shall be taken out of any aircraft or ship arriving from any place outside Sierra Leone or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Ordinance) as may be prescribed in any regulations made under this Ordinance or directed by the Comptroller in any particular case.

The term " goods " in the expression " no goods whatsoever " shall include passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside Sierra Leone while such aircraft or ship is within Sierra Leone.

Forfeiture.

**53.** If any goods shall be unloaded, removed or dealt with contrary to the provisions of section 51 or 52 or to the terms and conditions contained in any written permission given by the Comptroller, they shall be forfeited.

Delivery of  
bullion,  
currency  
notes and  
coin.

**54.** Notwithstanding anything hereinbefore contained the proper officer may permit the delivery to an importer of any bullion, currency notes, or coin without entry thereof, but if such importer shall not within forty-eight hours after the same shall have been removed from the importing aircraft or ship deliver to the proper officer a full and true account thereof, including its weight and value, he shall incur a penalty of twenty pounds.

Entry in  
absence of  
documents.

**55.** If the importer of any goods shall not be able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of the Customs laws), he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer, and the proper officer shall thereupon permit the importer to examine and enter the said goods, notwithstanding that there shall not be satisfactory documentary evidence regarding the same, and may allow delivery of the said goods, provided that the proper officer is satisfied that the description

of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct and in the case of goods liable to duty according to the weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

56. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 55 shall be deemed provisional. The amount estimated as the duty for the purpose of making such provisional entry, together with such sum as the proper officer may require, not being less than one-half of the estimated duty shall, be held on deposit, and shall be forfeited unless the importer shall, within three months or such further period as the proper officer may in any special circumstances allow, produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, in which case so much of the sum deposited as shall be necessary shall be brought to account as duty, and the balance returned to the person who deposited the same.

Entry  
provisional.

57. The proper officer may retain such samples of the goods entered under section 55 for such period up to the final entry of such goods as he shall require, and the proper officer shall make an inventory of the said goods.

Samples to  
be retained.

58. If the importer, having made a declaration in accordance with section 55, shall not make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a Queen's warehouse and dealt with as provided in section 63.

Goods not  
entered after  
declaration.

59. Notwithstanding anything hereinbefore contained, if the Comptroller is satisfied, whether before or after the deposit in the Queen's warehouse under section 58 of any goods liable to duty *ad valorem*, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a reliable estimate of the value to be made, the Comptroller may permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as

Power to  
waive  
production of  
documents.

may be estimated, and not less than, the correct value of such goods.

Deposit in  
certain  
cases.

60. Where the Comptroller permits any goods to be entered in the absence of any document under the provisions of section 59, he may require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods. Any sum so deposited shall be forfeited unless the person entering the goods shall produce the required document within three months of the date of entry, or unless he shall explain his failure to the satisfaction of the Comptroller.

Goods  
deemed to  
be in a  
Queen's  
warehouse.

61. Where under the Customs laws any goods are or may be required to be deposited in a Queen's warehouse, and for any reason the proper officer may, in his discretion, decide that it is undesirable or inconvenient to deposit such goods in a Queen's warehouse, such goods shall for all purposes be deemed to be deposited in a Queen's warehouse as from the time that the same are required to be deposited in a Queen's warehouse, and shall in addition to the rent and other charges payable under section 62 be chargeable with such expenses for securing, watching and guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

Goods not  
entered or  
delivered to  
be deposited  
in a Queen's  
warehouse.  
8 of 1953.

62. (1) If any goods imported in an aircraft or ship shall not be entered and also delivered from a Customs area within such periods of time as may be prescribed, the Comptroller may cause such goods to be deposited in the Queen's warehouse. Such goods shall be subject to such regulations as to the payment of rent and other charges as may be prescribed by the Comptroller, and the master or agent of the ship or aircraft concerned, or the authority administering the Customs area shall submit to the Comptroller such returns in such form and at such time as he may require in respect of such goods.

(2) Any officer having the custody of any goods which shall have come to his hands under this Ordinance may refuse delivery thereof from a Queen's warehouse or other place of deposit until proof be given to his satisfaction that the freight and any other charges due on such goods have been paid:

Provided that this sub-section shall not apply to goods which shall have been warehoused in pursuance of an entry for warehousing.

63. (1) Where under the provisions of this Ordinance any goods are deposited or are required to be deposited in a Queen's warehouse, and such goods are of a perishable nature, then the proper officer, notwithstanding such provisions, may sell the same forthwith by public auction; and if such goods, though not perishable, are of a kind not permitted by any other provision of law to be deposited in a Queen's warehouse, the proper officer, notwithstanding such provisions, may sell the same by public auction after fourteen days' notice by publication in the *Gazette*.

Goods deposited in a Queen's warehouse may be sold.

(2) Where any goods are deposited in a Queen's warehouse under the provisions of this Ordinance, and the same are not entered for warehousing or delivery from such Queen's warehouse within one month after such deposit, or within such further period as the proper officer may direct, and all charges for removal, freight, and rent, and all other expenses incurred in respect thereof, duly paid, such goods may be sold by public auction after one month's notice being given by publication in the *Gazette*.

(3) In all cases where goods are sold under the provisions of this section, the proceeds shall be applied first in discharge of duties, if any, of the expenses of removal and sale, and of rent and charges due to the Government, and then of freight and other charges; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within one year from the time of the sale of such goods, but otherwise shall be paid into the general revenue of Sierra Leone.

64. If any goods on being offered for sale as aforesaid cannot be sold for a sum to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.

Goods not sold on being offered for sale.

65. The proper officer may cause any goods required to be removed under this Ordinance to a Queen's warehouse to be opened and may require the owner of such goods to have the same opened for examination by any officer as often as may be required, at the expense of the owner of such goods.

Goods in a Queen's warehouse may be examined.



Goods may  
be entered  
by shipowner.

**66.** Where the owner of any goods imported in any ship (not being a steamship as defined in section 3) into Sierra Leone fails to make entry thereof, or having made entry, fails to land the same or take delivery thereof by the times severally hereinafter mentioned, the shipowner or master or the agent of either, may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

(a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and

(b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of a Sunday or public holiday, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped the owner of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent of either.

Computation  
of time.

**67.** The period of time mentioned in section 66 shall be computed from the time at which the aircraft or ship and goods shall have been released from any quarantine to which they may have been subjected.

Aircraft or  
ship may be  
detained till  
goods  
landed.

**68.** Whenever any goods shall remain on board any importing aircraft or ship beyond the period of seven days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship shall be detained by the proper officer until all expenses of watching or guarding such goods beyond such seven days, or such further time, if any, allowed as aforesaid, not exceeding five pounds *per diem*, and of removing the goods or any of them to the Queen's warehouse, in case the proper officer shall so remove them, be paid; and the like charge *per diem* shall be made in respect of any derelict or other aircraft or ship coming, driven or brought into Sierra Leone under legal process, by stress of weather or for safety, when it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

Restrictions  
as to  
passengers  
and other  
persons.

**69.** No person, whether a passenger or not, shall disembark or go ashore from or go on board any aircraft or ship that shall have arrived within Sierra Leone, save at such times, by such means, and by such ways as may be prescribed in any regulations

made under this Ordinance, or otherwise as the Comptroller may allow.

PART IV.—WAREHOUSED GOODS AND GOODS DEPOSITED  
IN A CUSTOMS AREA.

70. The Governor may, from time to time, by notice in the *Gazette*, declare what kinds of goods shall or may be warehoused upon first importation without payment of duty thereon; and any goods while in any warehouse or Customs area shall be subject to such regulations as may be made under this Ordinance, and, in the case of goods deposited in a Government warehouse, to the payment by the owner of such goods of such rent and other charges at such times as may be prescribed; and if at any time any such rent or other charges shall not be paid to the proper officer when due and payable on any goods in any such Government warehouse, such goods may, without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under the provisions of sections 93 and 94.

Restrictions  
on and  
conditions of  
warehousing.

71. (1) No building or place may be used as a private warehouse until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse keeper, with one or more sufficient sureties, conditioned on due payment of all duties and the due observation of the provisions of the Customs laws.

Appointment  
of private  
warehouses  
and Customs  
areas.

(2) (a) Notwithstanding sub-section (1) of this section, a private warehouse may not be used until it has been duly licensed by the Comptroller.

(b) Such licence shall be in the approved form, and shall be issued by the Comptroller on payment of the sum of thirty pounds.

(c) Every such licence shall expire on the thirty-first day of December next following the date of issue.

(d) The Comptroller may refuse to issue a licence under this section to any person without assigning a cause for such refusal.

(e) The Comptroller may, at any time, revoke any such licence.

72. No warehouse keeper shall, by himself or by any person in his employ, open or gain access to his warehouse except in the presence or with the knowledge and consent of an officer acting in the execution of his duty.

Owner not to  
enter his  
warehouse or  
Customs area  
without  
permission.

Owner to  
provide  
facilities.

**73.** Every warehouse keeper shall provide such office accommodation, and weights, scales, measures and other facilities for examining and taking an account of goods, and for securing the same as the proper officer may require.

Revocation  
of appoint-  
ment of  
private  
warehouse.

**74.** The Comptroller may revoke the appointment of any private warehouse, and, on such revocation, the duties on all the goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse, within such time, not less than three months, as the Comptroller may direct. Notice in writing of such revocation addressed to the warehouse keeper of the private warehouse, and left thereat, shall be deemed to be notice to all persons interested in the goods.

Disposal of  
goods on  
revocation.

**75.** If any goods shall not be duly exported or removed in conformity with section 74 such goods shall be taken to a Queen's warehouse by the proper officer, and may be sold, or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 63.

Procedure  
as to  
warehousing.

**76.** Upon the delivery of any goods entered to be warehoused into the care of the officer in charge of any warehouse, such officer shall, subject to any other direction of the Comptroller, whether account has been taken of such goods on the quay or elsewhere, or not, take a particular account of such goods, and shall cause to be entered in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, and the description of the goods; and when the same shall have been deposited in the warehouse, with the authority of such officer, he shall certify at the foot of the account that the entry and warehousing of the goods is complete, and such goods shall from that time be considered goods duly warehoused.

Goods to be  
warehoused  
in packages  
in which  
imported.

**77.** All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be skipped on the quay, or bulked, sorted, lotted, packed or repacked in the warehouse, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of such operation.

78. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse, or in the marks or numbers of such packages, or if the same shall be removed from the part of the warehouse in which they were deposited, without the presence and sanction of the proper officer, except for delivery after they have been duly entered and under the authority of the proper officer, such goods shall be forfeited.

Penalty for interfering with storage of goods in a private warehouse.

79. The proper officer may direct in what different parts or divisions of any warehouse or Customs area and in what manner any goods shall be deposited therein, and if any goods are deposited contrary to such directions, the occupier of such warehouse or the depositor of the goods in a Customs area shall in respect of every package so deposited incur a penalty of five pounds, together with a further penalty of one pound for each day during which any package shall remain so deposited.

Proper officer may direct stowing of goods.

80. If the occupier of any private warehouse shall neglect to stow the goods deposited therein so that easy access may be had to every package and parcel thereof, he shall for every such neglect incur a penalty of five pounds, together with a further penalty of one pound for each day during which such neglect continues.

Penalty for neglect to stow goods properly.

81. If the occupier of any private warehouse, or if the depositor of any goods in a Customs area, shall not produce to any officer on his request any goods deposited in such warehouse or Customs area, or any part thereof, which shall not have been duly entered and delivered therefrom, such occupier or depositor shall, for every such neglect, incur a penalty of five pounds in respect of every package or parcel not so produced, and shall pay the duties due thereon.

Goods to be produced to officer.

82. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a Customs area, shall be in any way concealed in or removed from the warehouse or Customs area, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for not warehousing.

Penalty for illegally opening warehouse or transit shed.

**83.** If any person shall clandestinely open any warehouse or transit shed or, except in the presence of the proper officer acting in the execution of his duty, gain access to the goods therein, he shall, for every such offence, incur a penalty of one hundred pounds; and if any person shall enter any warehouse or any part of a Customs area when forbidden by any officer, or refuse to leave any warehouse or any part of a Customs area when requested to do so by any officer, he shall incur a penalty of ten pounds.

Penalty for embezzling warehoused goods.

**84.** If any goods required to be previously entered shall be taken out of any warehouse or Customs area without being duly entered (except as permitted by the Customs laws), the warehouse keeper or the depositor of the goods shall forthwith pay the duties due upon such goods; and every person taking out any goods from any warehouse or Customs area, without the same having been duly entered (except as aforesaid), or who shall aid, assist or be concerned therein, and every person who shall destroy or embezzle any goods duly warehoused or deposited in a Customs area shall be guilty of an offence, and shall, on conviction, be liable to imprisonment for two years; but if such person shall be an officer not acting in the due execution of his duty, and shall be prosecuted to conviction by the importer, consignee or owner of such goods, no duty shall be payable for or in respect of such goods, and the damage occasioned by such destruction or embezzlement shall, with the sanction of the Governor in Council, be repaid or made good to such importer, consignee or owner by the Accountant General.

Proper officer may do reasonable acts to warehoused goods.

**85.** The proper officer may at the expense of the owner of goods warehoused in a Government warehouse, or deposited in a Customs area in the occupation or use of the Government, do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall, in his discretion, decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

Owner to pay cost of action taken under section 85.

**86.** The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 85 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses

be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 94.

87. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to any regulations made under this Ordinance and to such other conditions as the Comptroller may direct.

Removal of  
warehoused  
goods to  
another  
warehouse.

88. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer at the port or place of removal to the proper officer at the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security or securities as the Comptroller shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of Customs shall have been paid thereon as provided in section 90, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller, or until the full duties due upon any deficiency of such goods, not so accounted for, shall have been paid.

Procedure  
on delivery.

89. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same laws, rules and regulations, so far as the same are or can be made applicable, as on the warehousing of goods on the first importation thereof.

Goods  
removed  
subject to  
warehouse  
regulations.

90. If, upon the arrival of goods so removed, as aforesaid, at the port or place of destination, the parties shall be desirous forthwith to export the same, or to pay duty thereon for use within Sierra Leone, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused, the officer at such port or place may permit the same to be entered and delivered for home use, or, after all the formalities of examining such goods for re-warehousing have been duly performed, to be entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

Goods  
removed  
under  
section 89  
may be  
entered for  
use in Sierra  
Leone or for  
exportation.

Removal to be subject to certain conditions.

91. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores shall be removed or put on board an aircraft or ship, except with the authority or under the care of the proper officer, and in accordance with any rules and regulations made under this Ordinance, and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods shall be illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same shall have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, shall not have expired; and all such goods shall be forfeited.

Comptroller may remove goods warehoused in Government warehouse.

92. Notwithstanding anything hereinbefore contained, the Comptroller may, if in his discretion he shall decide that such action is advisable, remove goods at the cost of Government from one Government warehouse to another in any manner he may deem reasonable.

Re-warehousing.

93. All warehoused goods shall be entered and delivered either for use within Sierra Leone, or as aircraft's or ships' stores, or for exportation not later than two years after the day on which the same were warehoused, or within such further period and in such cases as the Comptroller shall direct unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on importation and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the said goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller at the rates for the time being in force; and the quantity so found shall be re-warehoused in the name of the then owner thereof in the same manner as on first importation:

Provided that if the owner shall, with the concurrence of the warehouse keeper, desire to re-warehouse the same according to the account taken at the importation thereof, without re-examination, such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and

that there is no reason to suspect that there is any undue deficiency; but the warehouse keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

94. If any warehoused goods shall not be duly entered for use within Sierra Leone, or as aircraft's or ships' stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses shall not be paid at the expiration of two years from the previous entry and warehousing thereof or within such further period as shall be directed as aforesaid, the same shall, after one month's notice by advertisement in the *Gazette*, with all convenient speed be sold by public auction, and the proceeds thereof shall be applied to the payment of the duties, expenses of the sale, and of any rent and charges due to the Government, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within one year from the time of sale, but otherwise shall be paid into the general revenue of Sierra Leone; and if such goods, on being so offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to Government, then the same may be destroyed or otherwise disposed of as the Comptroller may direct; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the warehouse keeper.

Disposal  
of goods  
not re-  
warehoused.

95. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than one hundred tons burden, or an aircraft, in accordance with section 117; and if any goods taken from a warehouse for use as stores shall not be duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Comptroller, or shall be dealt with in any way contrary to the Customs laws, such goods shall be forfeited:

Stores.

Provided that the limitation as to tonnage shall not apply in the case of a ship which is in the opinion of the Comptroller a *bona fide* ocean-going yacht, where the Comptroller is satisfied that such ship is bound direct for a place outside Sierra Leone.

18 of 1952.

96. The duties to be paid when warehoused goods are entered for use within Sierra Leone shall not be less in amount than would have been payable according to the value or

Duty to be  
paid accord-  
ing to original  
account.



quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Sierra Leone, shall be chargeable upon the quantity of such goods ascertained by weight, measure, or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction.

Warehoused goods entered or sold must be removed within fourteen days.

**97.** If any goods shall remain in any warehouse for a period of fourteen days after being entered for use within Sierra Leone, or after being sold by public auction under the Customs laws, they shall be forfeited and disposed of in such manner as the Governor may direct, unless the failure to remove the same shall be explained to the satisfaction of the Comptroller.

Delivery in special circumstances.

**98.** The Comptroller may permit any goods to be taken out of any warehouse or Customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods shall be dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, the same shall be forfeited.

Samples for owner.

**99.** The Comptroller may direct what goods may be skipped in a Customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any such goods may take samples thereof:

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited to be imported or exported unless express provision therefor is made by law.

Restriction on deliveries from warehouse. 16 of 1959.

**100.** (1) The Governor in Council may by Order authorise the Comptroller during any period named in the Order not exceeding three months to refuse to allow delivery of goods for home use from ship's side or warehouse on payment of duty in any cases where deliveries are demanded of amounts exceeding the deliveries which appear to the Comptroller to be reasonable deliveries in the circumstances.

(2) Where, by reason of the refusal of the Comptroller within the period aforesaid to allow the delivery of any goods, any person has been prevented from performing any contract for the sale of, or otherwise in connection with, the goods in accordance with the terms thereof, that person shall be freed and discharged from all actions and proceedings under the contract for or in respect of his failure to perform the contract so far as due to the reason aforesaid.

#### PART V.—LOADING AND EXPORTATION OF GOODS.

**101.** The master of every ship, other than a steamship as defined in section 3, in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

Certain ships to be entered outwards.

**102.** The master of every ship to which the provisions of section 101 apply shall if required obtain from the proper officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and, after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separate to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Rummage certificate may be granted before completion of discharge.

**103.** On arrival at any port or place in Sierra Leone of any ship, other than a steamship as defined in section 3, about to deliver cargo at more than one port or place in Sierra Leone, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulations made under this Ordinance, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 135, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation of the goods

Restrictions as to carriage coastwise.

being loaded for exportation or carriage coastwise from the goods being imported and from any cargo remaining on board being effected to the satisfaction of the proper officer.

Restriction  
on  
exportation  
of certain  
goods.  
\*

**104.** Save with the written permission of the Comptroller, no person shall export or attempt to export any warehoused goods, or goods liable to duties of Customs transferred from an importing aircraft or ship, or goods entitled to drawback, on exportation, or shall enter or attempt to enter any such goods for exportation in any ship of less burden than one hundred tons.

Penalty.

**105.** Any person who shall export or enter or attempt to export or enter for exportation any goods contrary to section 104, or place any such goods for exportation on board a ship of less burden than one hundred tons, shall incur a penalty of fifty pounds and such goods shall be forfeited.

General  
provisions  
as to  
loading and  
exportation  
of goods.

**106.** Except as provided in section 107, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Sierra Leone on Sundays or public holidays, nor except between seven o'clock in the morning and six o'clock in the afternoon on any other day, nor from any place not being an approved place of loading, nor without the authority of the proper officer, nor before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, nor before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores shall be put on board the exporting aircraft or ship outside the limits of any port; and any officer may open and examine all goods put on board any aircraft or ship or brought to any place in Sierra Leone to be put on board an aircraft or ship for exportation or for use as stores.

Comptroller  
may relax  
conditions  
of shipment.

**107.** Notwithstanding the provisions of section 106, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such

\* See section 31.

departure or such further time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall incur a penalty of one hundred pounds:

Provided that where any goods are permitted to be entered after being put on board the Comptroller may in such case require the exporter or his agent to give security for the payment of any export duties of Customs on any goods liable thereto.

**108.** Any goods which have been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are water-borne as aforesaid to any ship shall be a ship licensed in accordance with section 167, unless the Comptroller shall otherwise allow.

Vessels loading goods into ship to proceed direct.

**109.** No goods having been put on board any aircraft or ship in accordance with section 119, or for exportation, or for use as stores, shall be discharged in any part of Sierra Leone without the written permission of the proper officer, and except in accordance with such conditions as the Comptroller shall impose.

Permission required to discharge goods loaded.

**110.** If any person shall put or attempt to put any goods on board any aircraft or ship or discharge, or attempt to discharge, or deal with any goods in any way contrary to the provisions of sections 106 to 109 such goods shall be forfeited.

Forfeiture on breach of sections 106 to 109.

**111. (1)** If any person shall put on board any aircraft or ship, or put off or put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or bring to any aerodrome, Customs area, quay, wharf or any place whatever in Sierra Leone for exportation or use as stores, or export any goods prohibited to be exported, or any goods the exportation of which is restricted or regulated, contrary to such restriction or regulation, or attempt to perform or be knowingly concerned in the performance of any of the aforesaid acts, he shall (except as otherwise provided in section 105) incur a penalty of treble the value of such goods or five hundred pounds whichever shall be the greater; and all such goods shall be forfeited.

Penalty for attempting to ship prohibited, restricted or regulated goods.

**(2)** Where in any proceedings it is alleged that any goods the exportation of which is prohibited, restricted or regulated were dealt with for the purpose of exportation as set out in

sub-section (1), the onus of proof that such goods were not dealt with for such purpose shall be on the defendant.

Bond to be  
given in  
certain cases.

**112.** Before any warehoused goods, or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of Customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as aforesaid, the exporter shall give such security by bond as the proper officer may require that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for to his satisfaction.

Offences  
relating to  
bonded  
goods.

**113.** If any goods for which a bond is required under section 112, or any goods liable to export duties of Customs be put on board any aircraft or ship, or brought to any aerodrome, Customs area, quay, wharf or other place to be put on board an aircraft or ship and shall on examination by the proper officer be found not to agree with the entered particulars thereof, or being goods on which drawback shall be claimed or allowed shall be found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall in every such case incur a penalty of treble the value of such goods or one hundred pounds whichever shall be the greater.

Penalty for  
not  
exporting.

**114.** If any goods for which a bond is required under section 112, after being entered and put on board an aircraft or ship, shall be used otherwise than as stores (if so entered), or shall not be duly exported to and discharged at the declared destination (such goods not having been discharged in Sierra Leone with the permission of the proper officer as provided in section 109 or otherwise accounted for to the satisfaction of the Comptroller), the same shall be forfeited; and the master of the aircraft or ship in which such goods shall have been put shall incur a penalty of treble the value of such goods or one hundred pounds whichever shall be the greater.

Short  
loading of  
bonded  
goods.

**115.** If any person who shall have entered any goods for which a bond is required under section 112 shall fail, in case such goods or any of them shall not be duly put on board the

aircraft or ship for which the same shall have been entered, to attend the proper officer within twenty-four hours of the time of clearance of the aircraft or ship, or such further period as the Comptroller may allow, and notify such officer of the short loading of such goods, and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

**116.** If any exporter who shall have entered any goods, not being goods for which a bond is required, for exportation in any aircraft or ship shall fail, in case such goods or any of them shall not be duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall incur a penalty of five pounds.

Exporter to notify short loading of non-bonded goods.

**117.** Notwithstanding anything to the contrary contained in the Customs laws, and subject to any regulation made under this Ordinance, the proper officer may, upon due request being made, permit the master of any aircraft or ship departing from any port in Sierra Leone upon a flight or voyage to any place outside Sierra Leone to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported, and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the proper officer in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

Comptroller may allow shipment of stores.

**118.** The provisions of the Customs laws with reference to the importation and exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of Customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback; and all such goods while remaining in a Customs area

Drawback and trans-shipment goods.

shall be liable to such rent and other charges as may be prescribed.

Loading of goods other than cargo or stores.

**119.** Notwithstanding any contrary provisions of the Customs laws, and subject to any regulations made under this Ordinance, the proper officer may permit the loading of passengers' baggage, and also permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purpose as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship which is about to proceed to any place outside Sierra Leone or which has any goods remaining on board thereof from a voyage from a place outside Sierra Leone, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed as aforesaid by the proper officer, or otherwise contrary to the Customs laws, the same shall be forfeited.

Goods for export stored at risk of exporter.

**120.** Any goods whatsoever which are stored in a Customs area with the permission of the proper officer pending shipment shall be so stored at the risk and expense of the exporter, and shall be subject to such rent and other charges as may be prescribed.

#### PART VI.—DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS.

Clearance of aircraft and ships.

**121.** (1) No aircraft or ship shall depart from any port or place in Sierra Leone to any place outside Sierra Leone until the master or his agent shall have satisfied the proper officer that all the provisions of the Customs laws have been fulfilled, whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form; and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

(2) If any aircraft or ship shall depart from any port or place in Sierra Leone to any place outside Sierra Leone without authority having been granted under sub-section (1), the master or his agent shall incur a penalty of five hundred pounds.

(3) The master of every aircraft or ship, or his agent, shall, immediately before the departure of such aircraft or ship from

any port or place in Sierra Leone, deliver to the proper officer a content of such aircraft or ship in the prescribed form and containing the several particulars therein required as far as the same can be known to him, and shall make and subscribe the declaration at the foot thereof in the presence of such officer, and shall answer all such questions as shall be demanded of him by such officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers, and the voyage; and if such master or agent shall fail to deliver such content, or if any of the particulars contained in such content be false, or if any of the required particulars be omitted from such content, and such omission be not explained to the satisfaction of the Comptroller, such master or agent shall incur a penalty of one hundred pounds:

Provided that it shall be lawful for the Comptroller, if application in that behalf is made by the master of a ship or his agent before the departure of such ship from a port or place in Sierra Leone to grant, in his absolute discretion, permission for such agent to deliver the said content to the proper officer and to make and subscribe the said declaration before such officer, after the departure of that ship but within the forty-eight hours next ensuing after such departure, and that upon the grant of such permission the foregoing provisions of this sub-section shall, on that occasion, not apply to the master of such ship, but shall have effect in relation to his agent as if for the words "immediately before" occurring therein, there were substituted the words "not more than forty-eight hours after".

14 of 1954.

122. If any ship shall depart in ballast from Sierra Leone to any place outside Sierra Leone, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the Comptroller shall, on the application of the master or his agent, clear such ship in ballast and the master of such ship or his agent shall comply with the Customs laws as if such ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

Clearance in ballast.

123. For the purpose of section 122 ships having only passengers with their *bona fide* baggage on board, in addition to stores as aforesaid, shall be deemed to be in ballast.

Ships with passengers and baggage deemed in ballast.

124. (1) Any officer may go on board any aircraft or ship within Sierra Leone, and demand the clearance of such aircraft or ship, and if the master shall not produce the same he shall incur a penalty of one hundred pounds.

Cargo to be produced to officer on demand.



(2) The master of any aircraft or ship whatsoever which may be boarded as aforesaid by an officer shall answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage as may be demanded of him by such officer.

Goods not  
contained  
in account  
forfeited.

**125.** If there be any goods or stores on board any aircraft or ship, which may have been boarded by an officer within Sierra Leone, not contained in the content, such goods or stores shall be forfeited, and the master shall incur a penalty of treble the value of such goods or one hundred pounds whichever is the greater.

Penalty for  
failure to  
produce  
goods.

**126.** If any officer, having boarded any aircraft or ship within Sierra Leone after clearance, shall discover that any goods which were loaded within Sierra Leone on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage be no longer on board such aircraft or ship (unless the same shall have been discharged in Sierra Leone, with the permission of the proper officer, as provided in section 109, or, being stores remaining on board from the inward voyage, shall in the opinion of the proper officer be less than the quantity which should be on board after making due allowance for what might fairly have been consumed, having regard to the period during which such aircraft or ship shall have been within Sierra Leone), the master shall incur a penalty of treble the value of such goods or twenty pounds for every package or parcel of such goods not on board, whichever shall be the greater.

Deficiency  
in stores.

**127.** If any aircraft or ship, having departed from Sierra Leone on a flight or voyage to a place outside Sierra Leone and having returned within Sierra Leone, is boarded by an officer, and if such officer shall discover any deficiency in the stores of such aircraft or ship which in his opinion shall be in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of twenty pounds.

Officers to  
be set down  
by departing  
aircraft or  
ship.

**128.** If any aircraft or ship departing from Sierra Leone shall not bring to at the proper boarding station for setting down officers, or for any other purpose required by the Customs laws, or shall depart on a flight or voyage with any officer on board

without the assent of such officer, the master shall incur a penalty of one hundred pounds.

# PART VII.—TRANSIT TRADE.

**129.** The provisions of the Customs laws with reference to the importation, prohibition, entry, examination, landing, warehousing and the exportation and clearance of goods so far as they are applicable, and subject to any regulations made under this Ordinance regarding goods in transit, shall be deemed to apply to goods declared in transit to a destination beyond Sierra Leone.

Goods in transit.  
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# PART VIII.—IMPORTATION AND EXPORTATION BY POST.

**130.** Subject to any exceptions and modifications made by regulations under the next following section, the provisions of the Customs laws shall apply to postal matter in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the Customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected, and legal proceedings, in relation to the matters aforesaid, may be taken accordingly under the Customs laws.

Application of Customs laws to goods received into or dispatched from Sierra Leone by post.

**131.** (1) The Governor in Council may make regulations for the purpose of modifying or excepting the application of any of the Customs laws to postal matter, and for the purpose of securing in the case of such matter the observance of the Customs laws, and for enabling the officers of the Post Office to perform for the purpose of the Customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the Government or Postal Administration of any other country with reference to such matter, and for prescribing penalties for any contravention of the Customs laws or of the regulations made under this section.

Regulations may be made for the purpose aforesaid.

(2) Without prejudice to the generality of the power to make regulations contained in the preceding sub-section, the Governor in Council may, by regulations made under the preceding sub-section, prescribe what descriptions of postal matter may or may not contain goods or other articles of any description whatsoever, and the conditions under which it may contain such goods or articles.

\* See sections 10, 30, 41.

(3) The Postmaster General shall have the same right of recovering any sum paid in pursuance of the Customs laws or otherwise under the said regulations in respect of any postal matter as he would have if the sum so paid were a rate of postage.

(4) A contravention of the regulations made under this section shall be deemed to be a contravention of the Customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

Goods contained in postal matter contrary to law.  
18 of 1954.

**132.** Any officer of the Post Office may detain any incoming postal matter which he suspects of containing any letter, printed matter, document, or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited, restricted or regulated by law, and deliver such matter to the proper officer, who may open and examine such matter in the presence of the person to whom such matter is addressed (or of his accredited representative), or in the absence of such person, if, after notice in writing from the officer requiring the attendance of such person left at or forwarded by post to the address on such matter, if any, he, or his accredited representative, fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition, restriction or regulation, he may detain such matter, and deal with it and its contents as goods imported contrary to the Customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver such matter either to the person to whom it is addressed, or to his accredited representative, upon his paying the postage or other sum, if any, chargeable thereon, or, if he is absent, forward such matter by post to the person to whom it is to be delivered.

Saving as to Cap. 160.

**133.** Sections 130 to 132 shall be in addition to and not in derogation of the provisions of the Post Office Ordinance.

#### PART IX.—COASTING TRADE.

Definition.

**134.** Except as provided in section 135, all trade by sea or by air from any one part of Sierra Leone to any other part thereof shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of Sierra Leone shall be

deemed a passage by sea, the Governor may determine and direct in what cases the trade by water from one port or place in Sierra Leone to another of the same shall or shall not be deemed a trade by sea within the meaning of the Customs laws.

**135.** Notwithstanding any provisions in the Customs laws to the contrary, the proper officer may, on the arrival from a place outside Sierra Leone of any aircraft or ship having on board cargo intended to be delivered at more than one port in Sierra Leone, permit such aircraft or ship to convey goods from any port at which such aircraft or ship shall partially discharge her cargo to her other port or ports of destination in Sierra Leone for delivery there, upon the complete separation of such goods from the inward cargo still on board being effected to the satisfaction of the proper officer, but such conveyance of goods from one port to another shall not constitute the aircraft or ship a coasting aircraft or coasting ship within the meaning of the Customs laws. The loading, unloading and conveyance of goods under this section shall be subject to any regulations made under this Ordinance and to such conditions as the Comptroller may impose, and if any goods shall be loaded, unloaded, conveyed or dealt with contrary to such regulations or conditions, the goods shall be forfeited, and the master of the aircraft or ship shall incur a penalty of twenty-five pounds.

Exception in regard to aircraft and ships from place outside Sierra Leone.

**136.** Except with the written permission of the Comptroller, no aircraft or ship shall trade coastwise, and every aircraft or ship trading contrary to this section shall be forfeited and the master of the aircraft or ship, or his agent, shall incur a penalty of one hundred pounds.

Certificate for coasting ship.

**137.** Every ship trading coastwise shall have her name painted on each bow in letters of not less than six inches high and of proportionate width in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall incur a penalty of twenty-five pounds, and the ship may be seized by any officer and detained until such penalty is paid.

Coasting ship to display name.

**138.** No goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or place in Sierra Leone.

Coasting aircraft or ship to take only coastwise cargo.

**139.** If any coasting aircraft or ship shall deviate from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship,

Offences.

or if the master of any coasting aircraft or ship which shall have deviated from its flight or voyage, or shall have taken on board any wrecked or other goods or discharged any goods in the course of a flight or voyage from one part of Sierra Leone to another shall not proceed forthwith direct to the nearest port in Sierra Leone, and declare and explain the same to the satisfaction of the proper officer, and deliver all goods so taken on board into his care, such master shall incur a penalty of one hundred pounds, and the aircraft or ship may be seized by any officer and detained until such penalty is paid.

Coastwise  
cargo not to  
be put on  
board at  
certain times.

**140.** If any goods shall be discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same shall have been put to be landed, or be put on board or be put into any vessel to be water-borne, or be water-borne to be put on board any aircraft or ship for carriage coastwise on Sundays or public holidays, or except between seven o'clock in the morning and six o'clock in the afternoon on any other day, save with the written permission of the proper officer, the same shall be forfeited, and the master of the aircraft, ship or vessel shall incur a penalty of fifty pounds, and the aircraft, ship or vessel may be seized by any officer and detained until such penalty is paid.

Prohibited  
goods.  
18 of 1952.

**141.** If any person shall put on board any coasting aircraft or ship, or put off, or put into any vessel to be put on board any coasting aircraft or ship, or bring to any aerodrome, Customs area, quay, wharf or any place whatever in Sierra Leone for carriage coastwise, or carry coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted or regulated contrary to such restriction or regulation, or attempt to perform, or be knowingly concerned in the performance of any of the aforesaid acts, he shall incur a penalty of one hundred pounds, and all such goods shall be forfeited.

Coastwise  
passengers.

**142.** The carriage of passengers, officers and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Ordinance.

Master to  
deliver  
account of  
cargo to  
officer before  
departure.

**143.** Before any coasting aircraft or ship shall depart from any port or place, the master or agent shall deliver to the proper officer an account in triplicate in the prescribed form of all cargo and stores taken on board. The original account, dated and signed by such proper officer, shall be the clearance of the

aircraft or ship for the voyage and the transire for the goods, if any, specified therein. If the master shall fail to deliver such account, or if any such account be false, the master or agent shall incur a penalty of fifty pounds, and the aircraft or ship may be seized by any officer and detained until such penalty is paid.

144. Immediately after the arrival of any coasting aircraft or ship at her port or place of discharge and before any goods are unloaded, the master shall produce to the proper officer the transire therefor, and if any of the goods on board such aircraft or ship shall be unloaded contrary hereto, the master shall incur a penalty of fifty pounds and the aircraft or ship may be seized by any officer and detained until such penalty is paid.

Master to deliver transire on arrival.

145. If any goods shall be laden on board any aircraft or ship in any port or place within Sierra Leone and carried coastwise contrary to the Customs laws, or having been carried coastwise shall be unloaded in any port or place contrary to the Customs laws, such goods shall be forfeited.

Forfeiture of goods.

146. Notwithstanding anything hereinbefore contained, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such conditions as he may in any particular case impose.

Comptroller may vary procedure.

147. Any officer may go on board any coastal aircraft or ship in any port or place in Sierra Leone or on any coasting ship at any period of her voyage, and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, stores, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master shall refuse to produce such books or documents on demand, or to bring the same to such officer when required or shall refuse to answer any questions as aforesaid as may be put to him by such officer, he shall incur a penalty of twenty pounds, and the aircraft or ship may be seized by any officer and detained until the penalty is paid.

Documents to be delivered to officer on demand.

148. It shall be lawful for the Comptroller, subject to such conditions as he may require to be observed, to permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any

Coasting aircraft or ship may be entered outwards in certain cases.

of them outwards for exportation without first discharging the same.

PART X.—BONDS AND OTHER SECURITIES.

All bonds  
and other  
securities  
entered  
into, valid.

**149.** (1) All bonds and other securities entered into by any person for the performance of any condition, order or matter relative to the Customs or incident thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon.

(2) All such bonds and other securities relating to Customs or for the performance of any condition or matter incident thereto shall be taken to or for the use of Her Majesty.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of, the Comptroller.

(4) All such bonds and other securities given under the provisions of the Customs laws by persons under twenty-one years of age shall be valid.

(5) It shall not be necessary for the validity of any such bonds or other securities as aforesaid that they shall be sealed, or that they shall be signed or delivered in the presence of a witness.

Surety to  
be deemed  
a principal  
debtor.

**150.** (1) Without prejudice to any rights of a surety under any bond or other security required by the Customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety and accordingly shall not be discharged, nor shall his liability be affected by any giving of time for payment, or by any omission to enforce the bond or other security, or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond or other security required by the Customs laws pays the whole or any part of the sum for which he is bound or, being a surety—

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or

(c) departs from Sierra Leone without leaving sufficient property therein to satisfy the whole amount for which he is bound; or

(d) for any other reason is, in the opinion of the Comptroller, unable or likely to be unable to satisfy the bond or other security if called upon,

the Comptroller may, if he thinks fit, require a new bond or other security to be executed.

**151.** All bonds and other securities executed under the authority or in pursuance of any provision of the Customs laws before the commencement of this Ordinance shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Ordinance.

Validation of existing bonds and other securities.

## PART XI.—PREVENTION OF SMUGGLING.

**152.** If any ship within Sierra Leone shall not bring to upon the proper signal made by any vessel or boat in Her Majesty's Service or in the service of the Customs, whereupon chase shall be given, and any person on board such ship shall during chase or before such ship shall bring to, or upon bringing to, throw overboard any part of her contents, or shall stave or destroy any part thereof to prevent seizure, such ship shall be forfeited.

Ship forfeited for offence during chase.

**153.** If any aircraft or ship liable to seizure or examination under the Customs laws shall not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall incur a penalty of one hundred pounds.

Penalty for not bringing to.

**154.** If any aircraft or ship shall be found or discovered to have been within or over Sierra Leone—

(a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or

(b) which has on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the Customs laws, or any goods intended for exportation contrary to the Customs laws; or

(c) from which any part of the contents of such aircraft or ship shall have been thrown overboard to prevent seizure; or

(d) on board which any goods shall have been staved or destroyed to prevent seizure;

Penalty on persons found on board smuggling aircraft or ships.



then in every such case every person who shall be found or discovered to have been on board any such aircraft or ship shall incur a penalty of one hundred pounds, and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

Smuggling  
ships under  
two hundred  
and fifty tons  
forfeited.

**155.** Every ship of less than two hundred and fifty tons burden on board which, or in respect of which, any offence against section 154 shall be committed shall be forfeited.

Penalty on  
smuggling  
aircraft and  
ships of  
two hundred  
and fifty  
tons or more.

**156.** (1) With regard to aircraft, or any ship of or exceeding two hundred and fifty tons burden, on board or in respect of which any offence against section 154 shall be committed, such aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply—

(a) the Comptroller shall have power, subject to appeal to the Governor, to fine any such aircraft or ship in any sum not exceeding fifty pounds in any case where in his opinion a responsible officer (as hereinafter defined) of such aircraft or ship is implicated either actually or by neglect;

(b) for the purpose of enforcing such fine, the Comptroller shall have power to require the deposit in his hands at the port or place where such aircraft or ship shall be, of such sum not exceeding fifty pounds as he may think right, pending the ultimate decision; and in default of payment of such deposit the Comptroller shall have power to withhold clearance and to detain the said aircraft or ship;

(c) if in any case the Comptroller shall consider that the fine of fifty pounds aforesaid will not be an adequate penalty against any such aircraft or ship for the offence committed thereon, he may take proceedings for condemnation of the said aircraft or ship in a penalty not exceeding five hundred pounds. And for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceeding five hundred pounds, to abide the decision of the court; and in default of payment of such deposit the Comptroller may withhold clearance and detain such aircraft or ship;

(d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.



(2) In this section—

“responsible officer” shall include the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate the purser or chief steward, and where the ship is manned by Asiatic seamen, the serang or other leading Asiatic officer, and in the case of an aircraft the pilot, navigator, chief steward or chief engineer;

“neglect” shall include cases where goods unowned by any of the crew are discovered in a place or places in which they could not reasonably have been put or remained if the responsible officer or officers having supervision of such place or places had exercised proper care at the time of the loading of the aircraft or ship or subsequently.

**157.** Any officer on duty may board any aircraft or ship within Sierra Leone, and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may board aircraft or ship.

**158.** If any officer acting under the provisions of section 157 shall find that there be not free access to any place or to any box or chest, or if the keys of any such place, box or chest, if locked, be withheld, such officer may open any such place, box or chest in any manner; and such officer shall not be liable to any prosecution, action or suit for so doing; and if any goods be found concealed on board they shall be forfeited.

Officer may open if access not free.

**159.** If the officer shall place any lock, mark or seal upon any goods or stores on board an aircraft or ship, or upon any place or package in which the same may be, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods or stores, or within Sierra Leone, except with the authority of the proper officer, or if any such goods or stores be secretly conveyed away or if any goods or stores, place or package, after having been secured by the officer, be opened within Sierra Leone, except with the authority of the proper officer, or if the officer shall require any goods or stores to be unloaded and removed for examination or for the security

Penalty for interfering with seals.

thereof, and such goods or stores shall not be unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall incur a penalty of one hundred pounds.

Goods  
unlawfully  
discharged.

**160.** If any officer shall board any aircraft or ship and find any goods thereon, and, after leaving such aircraft or ship, such officer, or any other officer, shall board such aircraft or ship, and such or any part of such goods shall no longer be on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of treble the value of such goods or one hundred pounds whichever shall be the greater.

Power to  
search  
persons.  
8 of 1953.

**161.** (1) If any officer shall be informed or have reasonable grounds to suspect that any person to whom this section applies is carrying any goods—

(a) which are chargeable with any duty which has not been paid or secured; or

(b) which are prohibited, restricted, or regulated goods, any officer or other person acting under the direction of an officer may search him and any article he has with him, and if any such suspected person shall, upon being questioned by any officer whether he has any such goods upon his person, or in his possession or in his baggage, fail to answer or shall deny having the same, and any such goods shall be discovered to be or have been upon his person, or in his possession or in his baggage, such goods shall be forfeited. No officer or other person acting under the directions of an officer shall be liable to any prosecution or action at law on account of any search made in accordance with the provisions of this section.

(2) This section applies to the following persons, namely—

(a) any person who is on board or has landed from any ship or aircraft;

(b) any person entering or about to leave Sierra Leone;

(c) any person within the port area;

(d) any person at a customs aerodrome;

(e) any person travelling from or to any place which is on or beyond the land frontier of Sierra Leone.

Certain  
officers may  
not search  
without  
special  
authority.

**162.** Before any person shall be searched he may require to be taken with all reasonable despatch before a Magistrate, or the Comptroller, or other superior officer, who shall, if he sees no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

163. A female shall not be searched except by a female.

Search of  
female.

164. If upon boarding any ship not exceeding one hundred tons burden any officer shall find any goods of which the master shall not be able to give a satisfactory account, and if such officer shall suspect that such goods are being or have been or are intended to be dealt with in any way contrary to the Customs laws, he may arrest and detain such master, and take him before a Magistrate, and if such master shall fail to satisfy the Magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the Customs laws, such goods shall be forfeited, and the master shall incur a penalty of one hundred pounds.

Control of  
small craft.

165. The Governor in Council may from time to time make general regulations in respect of ships not exceeding one hundred tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Governor in Council may think fit.

General  
regulations  
for small  
craft.

166. Every ship which shall be used or employed contrary to any regulations made under section 165 shall be forfeited together with everything contained therein unless the same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.

Penalty for  
infringement  
of regulations  
re small craft.

167. The Comptroller may, if he thinks fit, grant licences in respect of any ships not exceeding one hundred tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any general regulations made as aforesaid, whether the said regulations shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence, or if such ship shall be found without having such licence on board, such ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.

Licences for  
small craft.

Offences by  
smugglers  
and others  
against  
officers.

168. (1) If any person shall maliciously shoot at any aircraft or ship in the service of the Customs, or shall maliciously shoot at, maim or wound any officer in the execution of his office or duty, or with violence commit any of the offences mentioned in sub-section (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of an offence, and, on conviction thereof, shall be liable to imprisonment for twenty years.

(2) If any person engaged, or who shall have been engaged, in the commission of any offence against the Customs laws, be armed with firearms or other offensive weapons, or, whether so armed or not, be disguised in any way, or being so armed or disguised shall be found with any goods liable to forfeiture under the Customs laws, such person shall be guilty of an offence, and, on conviction thereof, shall be liable to imprisonment for three years or, if so armed, for ten years.

(3) If any person shall by any means procure or hire, or shall depute or authorise any other person to procure or hire any person to assist in any evasion of the Customs laws, such person shall be guilty of an offence, and, on conviction thereof, he shall be liable to imprisonment for twelve months.

(4) If any person shall stave, break, or destroy any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or shall rescue, or stave, break or destroy to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescue any person apprehended for any offence punishable by a pecuniary penalty or imprisonment under the Customs laws, or prevent the apprehension of any such person, or obstruct any officer going, remaining or returning from on board an aircraft or ship within Sierra Leone, or in searching an aircraft or ship, or in searching a person liable to be searched under the Customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempt or endeavour to commit, or aid, abet or assist in the commission of any of the offences mentioned in this sub-section, he shall for each such offence incur a penalty of one hundred pounds.

(5) If any person, not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be

liable for the offence, be liable, on summary conviction, to be imprisoned for two years.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such manner as that terror is likely to be caused to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

169. All persons to the number of three or more who shall assemble for the purpose of evading any of the provisions of the Customs laws, or who having so assembled shall evade any such provisions, shall each be guilty of an offence, and shall each be liable to imprisonment for twelve months.

Penalty for assembling to run goods.

170. (1) No person with intent to frustrate any officer in the execution of his duty shall warn, or attempt to warn, any person engaged in the commission of an offence against the Customs laws, or attempting to commit any such offence, whether any person be, or not, within distance to take advantage of any warning; and, if any person shall give, or cause to be given, or aid or assist in giving, any such warning as aforesaid, he shall be liable, on summary conviction, to be imprisoned for two years.

Penalty for signalling to offender.

(2) If any person be charged with having warned, or attempted to warn, any such person as aforesaid, the burden of proof that anything done by him was not done with the intent as aforesaid shall be upon the defendant against whom such charge is made.

(3) Any person whatsoever may prevent any warning being given as aforesaid, and may go upon any lands for that purpose, without being liable to any prosecution or action at law for the same.

171. Every person who shall cut away, cast adrift, remove, alter, deface, sink or destroy, or in any other way injure or conceal any aircraft, ship, buoy, anchor, chain, rope, or mark in the charge of, or used by any person for the prevention of smuggling, or in or for the use or the service of the Customs, shall incur a penalty of fifty pounds.

Penalty for interfering with Customs gear.

Inter-meddling with goods found floating.

**172.** If any person, not being an officer, shall inter-meddle with or take up any uncustomed goods or any goods the importation or exportation of which is prohibited, restricted or regulated, being in packages found floating upon or sunk into the sea, such goods shall be forfeited, and every such person shall incur a penalty of twenty-five pounds.

Power to search premises.

**173.** If any officer shall have reasonable cause to suspect that any uncustomed, prohibited, restricted or regulated goods or any books or documents relating to uncustomed, prohibited, restricted or regulated goods, are harboured, kept or concealed in any house or other place in Sierra Leone, such officer may, without a warrant, enter and search such house or other place by day or by night, and seize and carry away any such uncustomed, prohibited, restricted or regulated goods, or any books or documents relating to uncustomed, prohibited, restricted or regulated goods, as may be found therein; and such officer may, and in case of resistance it shall be lawful for such officer to, break open any door and to force and remove any other impediment or obstruction to such entry, search or seizure as aforesaid.

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Officer may stop ship, aircraft or carriage.

**174.** Any officer may upon reasonable suspicion stop and examine any ship, aircraft or carriage, to ascertain whether any uncustomed, prohibited or restricted goods are contained therein; and if none shall be found the officer shall not on account of such stoppage and examination be liable to any prosecution or action at law on account thereof; and the person in charge of any such ship or aircraft, and any person driving or conducting such carriage, refusing to stop or allow such examination when required by any officer, shall incur a penalty of one hundred pounds.

Officer may patrol freely.

**175.** Any officer, when on duty, may patrol upon and pass freely along and over and enter any part of Sierra Leone other than a dwelling house or other building, and any such officer so patrolling shall not be liable to any prosecution or action at law for so doing.

Officer may moor or park patrol craft or carriage.

**176.** The officer in charge of any aircraft, ship or carriage, employed for the prevention of smuggling, may take such aircraft, ship or carriage to such place as he shall deem most convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time, as he shall deem necessary and proper; and such officer shall not be liable to any prosecution or action at law for so doing.

177. Any officer, if he shall consider the exigencies of the case so to require, may arrest and detain any person whom he reasonably suspects to be committing, or to have committed, or to be or to have been concerned in the commission of, any evasion of or offence against the provisions of the Customs laws.

Power of arrest.

178. If any person liable to arrest under the Customs laws shall escape from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in Sierra Leone within seven years from the time such offence was committed, and dealt with as if he had been arrested at the time of committing such offence.

Arrest after escape.

179. Any person brought before a court for any offence against the Customs laws in respect of which such court is not empowered to proceed summarily may, by order of such court, be detained in prison or in the custody of the police or Customs preventive service for a reasonable time to enable the instructions of the Comptroller to be obtained and for the preparation of the necessary process and warrant of commitment, and at the expiration of such time he shall be brought before the court for the hearing and determination of the matter; or, if any charge shall have been preferred before any court against any person for any such offence, and it shall be made to appear to such court that such person is likely to abscond, such court may, in lieu of issuing a summons for his appearance, grant a warrant to bring such offender before the court at a time and place to be named in such warrant for the hearing of the case:

Court may order offender to be detained or admitted to bail.

Provided that such person may be liberated on giving security to the satisfaction of the court, in such sum as such court may see fit, to appear at any time and place appointed by such court for hearing the case.

## PART XII.—GENERAL.

180. Any person who does any act or makes any omission which constitutes a contravention of any provision of the Customs laws for which no specific punishment or penalty is provided, or is concerned in the doing or making of any such act or omission, or who does any act or makes any omission with intent to facilitate the evasion by himself, or by any other

General penalty.



person, of any provision of the Customs laws, shall be guilty of an offence, and shall forfeit the sum of one hundred pounds.

Penalty in  
cases of  
forfeiture.

181. Where any aircraft, ship, carriage or goods become liable to forfeiture under the Customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture, shall be guilty of an offence, and shall incur a penalty of treble the value of any goods seized or one hundred pounds whichever shall be the greater.

Penalty for  
false  
declaration,  
certificate or  
instrument.

182. If any person shall, in any matter relating to the Customs, or under the control or management of the Comptroller—

(a) make and subscribe, or cause to be made and subscribed, any false declaration; or

(b) make or sign, or cause to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

(c) make or sign any declaration made for the consideration of any officer on any application presented to him, the same being untrue in any particular; or

(d) when required by the Customs laws to answer questions put to him by any officer, refuse to answer such questions, or answer any such questions evasively or untruly; or

(e) counterfeit, falsify or wilfully use when counterfeited or falsified, any document required by the Customs laws, or by or under the directions of any officer, or any instrument used in the transaction of any business or matter relating to Customs; or

(f) alter any document or instrument relating to Customs after the same has been officially issued; or

(g) counterfeit the seal, signature, initials or other mark of or used by any officer for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the Customs, or under the control or management of the Comptroller; or

(h) on any document or instrument required for the purpose of the Customs laws counterfeit or imitate the seal, signature, initials or other mark of or made use of by any

other person whatsoever, whether with or without the consent of such person,  
such person shall incur a penalty of five hundred pounds.

**183.** Every person who shall—

(a) import or bring or be concerned in importing or bringing into Sierra Leone any goods the importation of which is prohibited, restricted or regulated contrary to such prohibition, restriction or regulation whether the same be unloaded or not; or

(b) unload, or assist or be otherwise concerned in unloading any goods the importation of which is prohibited, restricted or regulated and which have been imported contrary to such prohibition, restriction or regulation; or

(c) knowingly permit or suffer or cause or procure to be harboured, kept or concealed any uncustomed, prohibited, restricted or regulated goods; or

(d) knowingly acquire possession of or be in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud Her Majesty of any duties due thereon, or to evade any prohibition, restriction or regulation of or applicable to such goods; or

(e) be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of Customs, or of any prohibition, restriction or regulation of or applicable to the importation, exportation or carriage coastwise of any goods, or of any of the provisions of the Customs laws relating to the importation, unloading, warehousing, delivery, removal, loading, exportation or carriage coastwise of goods;

shall for each such offence incur a penalty of treble the value of the goods or one hundred pounds whichever shall be the greater; and all goods in respect of which any such offence shall be committed shall be forfeited.

**184.** If any person shall import or export, or cause to be imported or exported, or attempt to import or export any goods concealed in any way, or packed in any package or parcel (whether there be any other goods in such package or parcel or not) in a manner calculated to deceive the officers of Customs, or any package containing goods not corresponding with the entry thereof, such package and the goods therein shall be forfeited, and such person shall incur a penalty of treble the

Penalty for evading Customs laws regarding imported or exported goods.  
18 of 1952.

Penalty in relation to concealed goods.

value of the goods contained in such package or one hundred pounds, whichever shall be the greater.

Power of  
Comptroller  
to purchase  
goods in  
certain cases.

**185.** (1) Notwithstanding the provisions of section 184, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, the Comptroller may detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business, as stated in his entry.

(2) The Comptroller shall, within two months after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or retain the same for the public use of Sierra Leone, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of ten *per centum*, and any duties already paid, to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of Sierra Leone, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid and all charges incurred by the Government, such surplus shall be disposed of as the Governor may direct.

Officer taking  
unauthorised  
fees or  
reward.

**186.** If any officer shall demand or accept any fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the Governor or the Comptroller, such officer so offending shall, on proof thereof to the satisfaction of the Governor in Council, be dismissed from his office; and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall for every such offence incur a penalty of one hundred pounds.

187. If any officer shall make any collusive seizure or deliver up, or make any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or shall demand or take any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspire or connive with any person to commit an offence against the Customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, every such officer shall incur a penalty of five hundred pounds, and be rendered incapable of holding any office under the Government, and every person who shall give or offer, or promise to give or procure to be given any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the Customs laws may be evaded, shall incur a penalty of five hundred pounds.

Collusive seizure and bribery.

188. If any person shall offer for sale any goods under pretence that the same are prohibited, restricted or regulated, have been unloaded and removed without payment of duties, all such goods (although not prohibited, restricted, regulated or liable to any duties) shall be forfeited.

Offering goods for sale under pretence that they are smuggled.

189. Save as provided in section 156 and subject to the provisions of section 155, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited, restricted or regulated goods, or any goods liable to forfeiture under the Customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all persons liable to be detained for any offence under the Customs laws or under any written law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place, either upon land or water, by any person duly employed for the prevention of smuggling, or by any person having authority from the Comptroller to seize or detain the same, and all aircraft, ships, carriages and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

General provisions as to forfeiture.

Procedure on  
seizure.

**190.** (1) Whenever anything is seized, under the Customs laws or under any Ordinance by which officers are empowered to make seizures, unless in the possession of or in the presence of the offender, master or owner, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the master or owner of the aircraft, ship, carriage, goods, animals or things seized, if known, either by delivering the same to him personally, or by letter addressed to him and transmitted by post to, or delivered at, his usual place of abode or business, if known; and all seizures made under the Customs laws or under any Ordinance by which officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorised by him shall within one month from the day of seizure give notice in writing to the Comptroller that he claims the same, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that if animals or perishable goods are seized they may by direction of the Comptroller be sold forthwith by public auction, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

(2) Where proceedings for forfeiture and condemnation are taken as aforesaid, the court may order delivery to the claimant of the aircraft, ship, carriage, goods, animals or things seized, on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

Disposal of  
seizure.

**191.** All seizures whatsoever that shall have been made and condemned under the Customs laws, or any other Ordinance by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Comptroller may direct.

Governor  
may restore  
seizure.

**192.** When any seizure shall have been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence against the Customs laws, the Governor may direct restoration of such seizure, whether condemnation shall have taken place or not, or waive proceedings, or mitigate or remit such fine or penalty, or release such person from confinement, either before or after conviction, on any terms and conditions as he shall see fit.

Rewards.

**193.** The Comptroller may reward any person who informs him of any offence against the Customs laws or assists in the recovery of any fine or penalty.

**194.** Where under the Customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Sierra Leone, it shall be the duty of the master or owner of such steamship to appoint an agent in Sierra Leone for the purpose of performing any act which may under the Customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed, or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the Customs laws, then such steamship shall be subject to the requirement of the Customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the Customs laws if such ship were not a steamship.

Steamship  
agents.

**195.** Every document submitted to the Comptroller or his officers for the purposes of the Customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Form of  
documents.

**196. (1)** The importer, exporter or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within three years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce, for the inspection of such officer, the invoices, books of account and any other documents of whatever nature relating to such goods which the officer shall require, and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall neglect or refuse to carry out any of the provisions of this section, he shall incur a penalty of one hundred pounds, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment of the goods, or may allow entry, delivery or shipment of the goods upon such terms and conditions, and

Production of  
documents.

upon deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.

(2) The deposit made in accordance with sub-section (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.

Copies of  
documents  
to be  
submitted.

197. Where any person is required to submit any report, entry, declaration or other form for the purpose of the Customs laws, the Comptroller may require such person to submit as many copies thereof as he may deem necessary; and where the Comptroller shall require invoices or certificates of origin, or both, to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate, and may retain the duplicates, or, if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Translation  
into English.

198. Where any document required for the purposes of the Customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Samples.

199. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

Goods to  
be handled  
by owner.

200. The unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods.

Owner to  
unpack and  
sort goods.

201. The owner of any goods shall unpack, sort, pile, or otherwise prepare them, either before or after entry thereof, in such manner as the proper officer shall require to enable him to examine or take account of the same.

**202.** Whenever any person shall make application to any officer to transact any business relating to Customs on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any document required by the Customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Authority to be produced by person acting for another.

Provided that the Comptroller may in his discretion refuse to allow any such application as aforesaid.

**203.** Where any document or declaration is required by the Customs laws to be signed in the presence of the Comptroller, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the officer who receives the same, then in such case such document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the officer in whose presence it is required to be signed.

Witnessing of signature.

**204.** Where under the Customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Comptroller or any officer, and such aircraft or ship shall be within Sierra Leone, and shall not have left her final position, anchorage or berth preparatory to leaving Sierra Leone the Comptroller or such officer may require the master to attend before him at the office of the Comptroller or such officer, and in such case the requirements of the Customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Master to attend before Comptroller if so required.

Provided that the master, with the consent of the Comptroller or such officer, may depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case any reply made to any question put to such senior officer by the Comptroller or such officer as aforesaid shall for the purposes of the Customs laws be deemed to have been made by the person required to answer such questions.

**205.** All packages and covering in which goods are imported or exported and which in the opinion of the Comptroller—

(a) are not the usual or proper packages or coverings for such goods; or

Special packages deemed separate articles.



(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be, shall for all purposes of the Customs laws be deemed to be separate articles, except in cases where a contrary provision shall be made.

Government  
not liable  
for loss in  
warehouses  
or Customs  
areas.

**206.** No action shall be brought against the Government or any of its officers—

(a) for any loss or damage sustained by any goods while in any warehouse or any Customs area or in the course of being received into or delivered therefrom;

(b) for any loss or damage sustained by any warehouse or Customs area or any of their contents; or

(c) for any wrong or improper delivery from any warehouse or any Customs area, save where such loss or damage or wrong or improper delivery occurs as a direct result of the wilful act or negligence of Government or of an officer.

Accommoda-  
tion of  
officer.

**207.** If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food, and suitable bedding accommodation under the deck, he shall incur a penalty of twenty pounds:

Provided that with the approval of the Comptroller and subject to such conditions as he shall see fit to impose, a master may, in lieu of providing such food as aforesaid, compound by a money payment at the rate of five shillings a day.

### PART XIII.—LEGAL PROCEEDINGS.

Civil  
proceedings.

**208.** All pecuniary penalties not specifically designated fines, and all forfeitures incurred under or imposed by the Customs laws, and the liability to forfeiture of any article seized under the authority thereof, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the Customs laws, may be sued for, determined, enforced and recovered by suit or other appropriate civil proceedings in a Magistrate's Court, which court is hereby invested with the necessary jurisdiction for the purpose, in the name of the Comptroller as nominal plaintiff; and all such proceedings shall be deemed to be civil proceedings, and, except as otherwise herein or hereunder provided, the ordinary civil procedure of

Sierra Leone shall apply thereto. And the fact that the duties of Customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any such proceedings.

**209.** Notwithstanding any provision contained in the Customs laws for the forfeiture of specified pecuniary penalties, or of specified goods, or collections of goods, the Comptroller, if in the exercise of his discretion he shall in any case see fit so to do, may—

Power of  
Comptroller  
to sue for  
lesser  
forfeiture or  
mitigate  
penalty.

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

(b) consent to judgment for some lesser forfeiture than that actually sued for, whether of pecuniary penalties or of goods or of both; or

(c) mitigate or remit any penalty or restore anything seized under the Customs laws, at any time prior to the commencement of proceedings in any court against any person for an offence against the Customs laws or for the condemnation of any seizure.

**210.** When any person shall be brought before a court in the exercise of its civil jurisdiction for any offence against the Customs laws in respect of which the duty paid value of the goods liable to forfeiture and sought to be forfeited does not exceed, in the case of potable spirits or tobacco in any form fifty pounds, or in the case of any other articles twenty-five pounds, the court, at the request of the Comptroller, may proceed to hear and determined the cause or matter summarily without formal process, but otherwise in accordance with the provisions of the Customs laws ordinarily applicable to such offence, as well with respect to forfeiture as otherwise:

Modification  
of procedure  
in certain  
cases.

Provided that in such case the pecuniary penalty sued for shall not exceed in the case of potable spirits or tobacco in any form fifty pounds, or in the case of any other goods twenty-five pounds.

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

Criminal  
proceedings.

**212.** In civil actions and proceedings at the suit of the Comptroller under the Customs laws the same rule as to costs

Costs.

shall be observed as in suits or proceedings between private persons.

Place of  
offence.

**213.** Every offence under the Customs laws shall be deemed to have been committed and every cause of action to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted or sued may be or be brought.

Officer may  
prosecute.

**214.** Any officer may prosecute and conduct any prosecution or other proceeding whether criminal or civil under the Customs laws in respect of any offence or penalty.

Power of  
court to  
commit to  
prison.

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

Where  
proceedings  
taken  
defendant  
may be  
arrested.

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

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

**217.** When by the Customs laws a civil penalty is jointly and severally incurred by a number of persons, such persons may be proceeded against jointly by one summons or severally by separate summonses. And in the case of a proceeding against such several persons by one summons for recovery of the penalty or penalties so severally incurred by each, the penalty or penalties shall be recoverable against each, notwithstanding that any one or other of such persons so jointly proceeded against may have allowed judgment to go by confession or default, or that the penalty adjudged to be paid by any one or other of the defendants so jointly sued may be for a different amount from that of the penalty which any one or other of such several persons may be adjudged to pay, or that any one or other of such several persons so jointly sued may obtain judgment in his favour. And no judgment in any such proceedings shall be reversed or avoided or error in law alleged therein on the ground of any such judgment being obtained by confession or default of any of the persons, or on account of any difference in the amount of the penalty or penalties which any one or more of such persons may be adjudged to pay, or by reason of any of such persons obtaining judgment in his favour; but every such judgment shall be valid and effectual against any or all of the said several persons so jointly proceeded against, and for the full amount of the penalty or penalties which such person or persons shall have been severally or respectively adjudged to pay.

Penalties  
joint and  
several.

**218.** When any summons has been issued for the forfeiture of any articles seized under the Customs laws a court may proceed to the examination of the matter, and on proof that the articles are liable to forfeiture under the Customs laws may condemn the same.

Court may  
condemn  
articles  
liable to  
forfeiture.

**219.** Every civil process issued by a court under the Customs laws, either to bring any person before it to answer any suit or complaint, or for any person to appear before it to testify what he knows concerning the matter of such suit or complaint, wherever in Sierra Leone such person may be or reside, shall be deemed to be sufficiently served by any officer of the court, proper officer or other duly authorised person delivering the same to the party summoned personally, or to his solicitor, or by leaving the same at his last known place of abode or business in Sierra Leone, or on board any ship to which he may belong or may have lately belonged.

Summons to  
be served  
personally or  
by leaving  
same at last  
known place  
of abode.

Civil proceedings under the Customs laws to have priority of hearing.

**220.** Civil proceedings instituted under the Customs laws (including appeal proceedings arising thereout) shall, in respect of the right to priority of hearing by the court, enjoy precedence over all other civil proceedings other than those which are part heard.

Penalties to be paid to general revenue.

**221.** All moneys and costs recovered by the Comptroller in proceedings under the Customs laws shall be paid to the credit of the general revenue.

Special case in which person contravening Customs laws are liable to imprisonment.

**222.** Any person against whom judgment has twice been given for a sum of one hundred pounds or upwards, exclusive of costs, in civil proceedings under the Customs laws in respect of a penalty or forfeiture thereunder shall be guilty of an offence, and, on summary conviction thereof, shall be liable to imprisonment for one year.

Construction of provisions in respect of the Customs laws.

**223.** (1) Whenever any provision or procedure in or under this Ordinance is expressed to operate, or by necessary implication does operate, in respect of or in relation to the Customs laws, and in virtue and in consequence of such operation applies to anything in or under any law other than this Ordinance, such provision or procedure shall in respect of or in relation to any such thing in any such other law as aforesaid be deemed to be independent of and additional to, and in no wise to be in derogation of, any particular provision or procedure which may in such other law as aforesaid be laid down in respect of or in relation to such said thing therein.

(2) In cases where civil procedure is provided for in this Ordinance for proceedings under the Customs laws the special provisions contained in this Ordinance with respect to such proceedings shall be deemed to be independent of, and additional to, and in no wise in derogation of, the ordinary civil procedure of Sierra Leone applicable to ordinary civil proceedings:

Provided that nothing in this section contained shall be deemed to authorise the penalisation of a person more than once in respect of the same act or omission.

Proceedings under the Customs laws to be instituted within seven years.

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

Abetment.

**225.** (1) Every person who abets a contravention of any provision of the Customs laws which is enforceable by civil

procedure shall be deemed civilly liable in respect of such contravention in the same manner and degree as the principal is civilly liable in respect of such contravention.

(2) In the case of abetment of the contravention of any provision of the Customs laws which is enforceable by criminal procedure, the liability of the abettor shall be governed by the provisions of the criminal law relating to accessories and abettors.

**226.** The penal provisions of the Customs laws, and that whether the penalties provided are civil or criminal, shall not apply to acts or omissions done or made by any public officer of the Government acting in good faith in the performance or intended performance of his official functions.

Saving as  
to public  
officer.

**227.** (1) No claim or appearance shall be entered, heard or permitted for the restoration of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner or proprietor thereof, and describes his place of residence and occupation; and if such claimant shall reside in Sierra Leone, oath shall be made by him before the court that the said animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if such person shall reside outside Sierra Leone, then oath shall be made by his agent by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same, and that to the best of his knowledge and belief the same were at the time of seizure the *bona fide* property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship or goods shall be condemned as if no claim or appearance had been made; and if such animal, carriage, aircraft, ship or goods shall at the time of the seizure thereof be the *bona fide* property of any number of owners or proprietors exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners or co-proprietors, or to make such oath as aforesaid; and if any such animal, carriage, aircraft, ship or goods shall at the time of seizure be the property of a company, such claim and appearance may be entered and oath made by the manager or accredited representative of such company.

Claims to  
seized goods  
to be in name  
of owner.

(2) For the purpose of this section a company means a limited company registered in Sierra Leone under the provisions of the Companies Ordinance but does not include any company

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or association of persons calling themselves a company not so registered.

Certificate of probable cause of seizure or act of officer.

**228.** (1) If any proceedings for the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by any officer in the execution or intended execution of his duty under the Customs laws shall be dismissed, and it shall appear to the court before whom the same is heard that there was probable cause for such seizure or act, the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action or other suit or prosecution on account of such seizure or act.

(2) A copy of such certificate, verified by the signature of the officer of the court, shall, at the request of the officer concerned, be given to him, and the same shall for all purposes be sufficient evidence of such certificate.

(3) In case any action or other suit or prosecution shall be commenced and brought to trial against any officer on account of any seizure or acts as aforesaid (whether any proceedings shall have been taken in respect of the same or not, or, having been taken, the court shall not have certified that there was probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act, then the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

#### PART XIV.—PROOFS IN PROCEEDINGS.

Onus of proof on defendant in certain cases.

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**229.** In any proceedings under the Customs laws, the proof concerning the place from whence any goods shall have been brought, or that the proper duties have been paid in respect thereof, or that the same have been lawfully imported, removed, delivered or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship, shall lie on the defendant or the person claiming anything seized, as the case may be.

Guilty knowledge.

**230.** On the hearing or trial of any cause or matter under the Customs laws, it shall not be necessary to prove guilty knowledge unless otherwise expressly enacted; but the onus of disproving the same shall be on the defendant.

**231.** The averment that the Comptroller has directed or requested that any proceedings under the Customs laws shall be instituted, or that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved, or destroyed, were so thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed, or that any act was done within the limits of any port, or in or over Sierra Leone, or, where the offence is committed in any port or place in Sierra Leone, the naming of such port or place in any proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Averment  
in any  
proceedings  
under the  
Customs  
laws.

**232.** If in any proceedings under the Customs laws a question arises whether any person is an officer, his own evidence thereof shall be deemed sufficient, and every such officer shall be deemed a competent witness in any such proceedings notwithstanding that such officer may be entitled to any reward.

Evidence of  
officers.

**233.** In any proceedings under the Customs laws the production of a certificate purporting to be signed by the Government Chemist shall be sufficient evidence of all the matters therein stated without proof of signature or appointment unless the contrary be proved.

Government  
Chemist's  
certificate  
sufficient  
evidence.

**234.** (1) In all cases where any penalty, the amount of which is to be determined by the value of any goods, is sued for under the Customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of Customs shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond; and no goods shall be deemed to be of less value by reason of any damage or injury they may have sustained in the course of any attempt to destroy or make away with the same by any person offending or endeavouring to offend against the Customs laws.

Valuation of  
goods for  
penalty.

(2) A certificate as to the value of such goods under the hand of an officer shall be conclusive, and shall not be questioned in any court.



Admissibility  
of copies of  
documents.

**235.** In case any book or document required by the Customs laws is required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by the proper officer shall be admissible for that purpose, without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in the United Kingdom, or of any Comptroller of colonial revenue in any British possession, or of any British Consul or Vice-Consul in a foreign country, shall be received as *prima facie* evidence.

Proof of order  
of Governor  
and other  
persons.

**236.** If in any proceedings under the Customs laws it may be necessary to give proof of any order or letter of authority issued by the Governor, Comptroller or any person in the employment of the Government, the order or letter of authority or any letter or instructions referring thereto shall be admitted and taken as sufficient evidence of such order or letter of authority, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

Certificate of  
condemna-  
tion.

**237.** Condemnation by any court under the Customs laws may be proved in any court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the presiding officer of such court, or by an examined copy of the record of such condemnation purporting to be signed by the Registrar of such court, and, in either case, without proof of signature.

#### PART XV.—SUPPLEMENTARY.

Receipts for  
duties and  
other  
payment  
made on bills  
of entry.

**238.** Any person requiring a receipt for duties payable under the Customs laws or for any other monies which are brought to account in accordance with the directions of the Comptroller on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry, typed or written in red ink to distinguish it from the warrant and such additional copy of the bill of entry after having been compared with the original warrant and signed by the proper officer shall be delivered as a receipt to the person requiring it.

Value of  
articles sold  
by auction.

**239.** When the duty on any goods sold at any Customs sale shall be chargeable *ad valorem*, the value for duty for such goods shall be the price realised at the sale, or the value appraised by the proper officer, whichever is the greater.

**240.** The Auctioneers Ordinance shall not apply to sales under the Customs laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

Sales under the Customs laws, Chapter 224.

**241.** Whenever a contravention of the Customs laws has occurred in respect of which the master of any aircraft or ship is liable to some fine, penalty or forfeiture, then, if it shall appear to the Comptroller that such master would be adequately penalised by a penalty not exceeding ten pounds, the Comptroller may, in lieu of taking any of such other proceedings as may by the Customs laws be provided in respect of the penalisation of such contravention, summarily and in virtue of his own authority impose a penalty on such master of a sum not exceeding ten pounds; and if the penalty so imposed be not forthwith paid, resort shall be had to such other proceedings as aforesaid.

Summary power to Comptroller to impose a penalty in certain cases.

**242.** Subject to the provisions of this Ordinance and any regulations made hereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the Customs laws.

Forms.

**243.** The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships, in such form and manner as he may direct to meet the exigencies of any case to which the Customs laws may not be conveniently applicable.

Discretionary power to Comptroller in special circumstances.

**244.** All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Ordinance, shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Ordinance.

Existing ports, warehouses and the like to continue.

**245.** All the provisions of the Customs laws shall apply in relation to the importation or exportation of goods and to the arrival, and departure of persons overland or by inland waters as they apply in relation to the importation or exportation of goods and to the arrival, landing and departure of persons by, from and on board aircraft or ships arriving from and proceeding overseas, and, for the purpose of facilitating such applications, such provisions may be construed with such verbal alterations, not affecting the substance, as may render the same applicable.

Application of provisions of Customs laws to land frontiers and inland waters.

Effect of Air  
Navigation  
Orders in  
Council.  
10 & 11 Geo. 5  
c. 80,  
26 Geo. 5 and  
1 Edw. 8,  
c. 44.

**246.** Where in any order in Council made applicable to Sierra Leone in accordance with the provisions of the Air Navigation Acts, 1920 and 1936, or any amending Act or in any regulations made under any such Order in Council, any provision shall be made contrary to the Customs laws, such provision shall have effect to the exclusion of the corresponding provision contained in the said Customs laws.

Rules by  
Comptroller.

**247.** The Comptroller may make rules with respect to any of the following matters—

(a) generally as to the management and working of the Department of Customs and Excise;

(b) the guidance, conduct and discipline of the officers and servants of the Department of Customs and Excise in the performance of their several duties and functions;

(c) matters with respect to which the Customs laws provide that rules may be made;

(d) the guidance and control of the public dealing with the Department of Customs and Excise; and

(e) any matter or thing which may be prescribed by the Comptroller.

Regulations.  
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**248. (1)** The Governor in Council may make regulations for the further, better or more convenient effectuation of any of the provisions or purposes of the Customs laws, and may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

(2) Without detracting from the generality of the powers given in sub-section (1) such regulations may include the establishment of a Preventive Service and the terms and conditions of service therein.

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\* See also sections 131, 141, and 165.