

CHAPTER 272.**CUSTOMS TARIFF.****ARRANGEMENT OF SECTIONS.****SECTION.**

1. Short title.
2. Interpretation.
3. Import duties of Customs to be levied.
4. Duty free goods.
5. Value.
6. (1) Duty chargeable on reputed quantity.
(3) Governor may fix standard contents for packages containing liquids.
(4) Duty chargeable on gross weight in certain cases.
7. (1) Duty payable on classification at highest rate.
(2) In ascertaining higher rate of duty additional duty and surtax to be included.
8. Duty on parts.
9. (1) Duty on composite goods.
10. Drawbacks allowed.
11. Certification of debenture for payment of drawback and refund of duties paid in error.
12. Duty on goods reimported.
13. Sale of goods imported free by Naval, Military or Air Force Authorities.
14. Export duties of Customs to be levied.
15. (1) Power of Governor in Council to vary Schedules 1, 2 and 3 and the rates of duties imposed by the general tariff in special cases.
(2) Interim Order to be confirmed, amended or revoked by House of Representatives.
(3) Excess duty to be refunded when Order expires.
(4) Refund of deposit.
16. Rule making powers of Governor in Council.

FIRST SCHEDULE.**IMPORT DUTIES.**

SECOND SCHEDULE.**TABLE OF EXEMPTIONS FROM IMPORT DUTY.**

THIRD SCHEDULE.**EXPORT DUTIES.**

FOURTH SCHEDULE.**CUSTOMS TARIFF RULES.***

FIFTH SCHEDULE.**TERRITORIES TO WHICH THE PREFERENTIAL TARIFF APPLIES.**

* These rules are printed in the appropriate volume of subsidiary legislation.

CHAPTER 272.

CUSTOMS TARIFF.

1 of 1932.
 27 of 1933.
 1 of 1934.
 7 of 1938.
 18 of 1938.
 23 of 1939.
 27 of 1939.
 43 of 1939.
 25 of 1940.
 10 of 1944.
 2 of 1948.
 2 of 1951.

**An Ordinance to provide for the imposition of Customs duties,
 and for purposes connected therewith.**

[30TH APRIL, 1932.]

Short title.

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

Interpretation.

2. In this Ordinance, unless the context otherwise requires—
 “Comptroller of Customs” includes any public officer appointed to collect customs duties at any port or place in Sierra Leone;

2 of 1951.

“Foreign Country” means any territory not listed in the Fifth Schedule to this Ordinance;

“Goods” includes wares and merchandise of every description, and all other kinds of moveable personal property.

Import duties
 of Customs to
 be levied.

3. There shall be raised, levied, collected, and paid into the general revenue of Sierra Leone upon all goods specified in the First Schedule which shall be imported into Sierra Leone or taken out of bond for consumption in Sierra Leone, the several duties appearing in that Schedule and set opposite to each item respectively in the column of the tariff applicable to such goods, subject to the following conditions—

(a) The rates of duties set forth in the column headed “Preferential Tariff” of the First Schedule shall apply to goods the growth, produce or manufacture of the territories listed in the Fifth Schedule:

Provided that such goods are shown to the satisfaction of the Comptroller to have been—

(1) consigned from, and

(2) grown, produced or manufactured in the territories listed in the Fifth Schedule.

(b) The rates of duties set forth in the column headed “General Tariff” of the First Schedule shall apply to all

goods not entitled to admission under the column headed " Preferential Tariff " of that Schedule.

Provided that the rates of duties prescribed by an Order in Council made under paragraph (b) or paragraph (c) of section 15 (1) and approved by the House of Representatives under section 15 (2) shall, on the coming into force of such Order and during its operation, be substituted for the rates of duties set out in the column headed " General Tariff " in respect of the goods specified in such Order being the growth, produce or manufacture of the foreign country mentioned therein.

4. All goods, wares and merchandise, enumerated in the Second Schedule to this Ordinance, which shall be imported into the Colony or Protectorate, shall be exempted from the payment of duty. Duty free goods.

5. Where a duty of Customs is chargeable on goods by reference to their value— Value.
2 of 1948.

(1) (a) In the case of imported goods the value for the purpose of assessing duty *ad valorem* shall be taken to be the price which they would fetch on sale in the open market in Sierra Leone at the time of importation.

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

(i) that the goods to be valued are to be delivered to the buyer at the port or place of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the making of the contract of sale and the delivery of the goods at that port or place (except any duties of Customs payable in Sierra Leone and buying or Head Office commission at a rate not exceeding five *per centum* of that part of the value on which commission is customarily calculated which is shown to the satisfaction of the Comptroller to be an expense incurred by the supplier or exporter in the country whence the goods were imported) having been paid by the seller; and

(ii) that in converting the selling price of the said goods from foreign currency to sterling the rate of exchange is the selling rate first quoted for sight drafts at Freetown on or after the date of importation; and

(iii) that any portion of any charge for primage which is refundable on the performance by the owner of any specified conditions is not paid by the owner, whether the owner intends to fulfil such conditions or not; and

(iv) that the price is the sole consideration for the sale of the said goods; and

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

(vi) that there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale of the said goods.

(2) For the purpose of sub-section (1) (b) (v) two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has any interest in the business or property of both of them.

(3) In the case of exported goods the value for the purpose of assessing duty *ad valorem* shall be determined in the manner from time to time prescribed.

Duty
chargeable
on reputed
quantity.
2 of 1948.

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

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

Governor
may fix
standard
contents for
packages
containing
liquids.

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

the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case.

(4) If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and if such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods, and if the importer is not able to satisfy the Comptroller as to the correct net weight, the duty thereon shall be calculated according to the gross weight of such package and its contents.

Duty chargeable on gross weight in certain cases.

7. (1) If any goods are enumerated in the tariff, or can reasonably be classified under two or more names, headings, or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon.

Duty payable on classification at highest rate. 2 of 1948.

(2) Where goods are liable to whichever of two rates of duty is the higher, there shall be taken into account for the purpose of determining which is the higher rate any additional duty or surtax as well as the basic rate of duty for the time being payable.

In ascertaining higher rate of duty additional duty and surtax to be included.

8. Whenever any goods liable to import duty are composed of two or more separate parts, the Comptroller may, in his absolute discretion direct that any part though imported by itself shall be chargeable with duty at the rate applicable to the complete goods.

Duty on parts. 2 of 1948.

9. Goods containing any article liable to duty as a part or ingredient thereof shall be liable to duty at the rate payable on such part or ingredient, and any goods composed of more than one article liable to duty shall be liable to duty at the rate payable on the article charged with the highest rate of duty:

Duty on composite goods. 2 of 1948.

Provided that the highest rate shall not be exacted in cases where the Comptroller in his discretion decides that the goods contain only a negligible proportion of the article liable to the highest rate:

Provided further that in no case shall any less duty be charged on any such goods than the duty due thereon when considered as a whole without regard to their contents.

10. A drawback of the duties paid on imported goods shall be refunded on the exportation thereof, with such exceptions and subject to such conditions as may be prescribed by rules made under section 16.

Drawbacks allowed. 2 of 1951.

Certification
of debenture
for payment
of drawback
and refund of
duties paid in
error.
2 of 1948.

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

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

(a) in the case of drawbacks, from the date of the exportation of the relative goods or the performance of the conditions on which drawback is allowed, as the case may require;

(b) in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship; and

(c) in the case of overpayment and other refunds of import or export duty, from date of the payment of duty.

Duty on
goods re-
imported.
2 of 1948.
2 of 1951.

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

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

(b) if the goods at the time when the same are entered for use within Sierra Leone after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed, such goods shall be chargeable with duty as if the amount of the

increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the Customs laws as to the ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*.

(2) The provisions of sub-section (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Comptroller in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship. 2 of 1948.

13. Where any Naval, Military or Air Force Authority desires to sell any goods which have been imported free of duty under item 8 of the Second Schedule hereto or on which a drawback of the full duty has been allowed under rule 30 of the Customs Tariff Rules, such sale shall be subject to the consent of the Comptroller of Customs being first obtained and shall also be subject to such terms as to payment of duty, not exceeding the amount which would have been payable if the goods were then imported for the first time, and other conditions, as the Comptroller of Customs may determine. Sale of goods imported free by Naval, Military or Air Force Authorities. 2 of 1948.

14. There shall be raised, levied, collected and paid into the general revenue of Sierra Leone, upon all goods specified in the Third Schedule which shall be exported from Sierra Leone, the several duties appearing in that Schedule and set opposite to each item respectively. Export duties of Customs to be levied.

15. (1) The Governor in Council may, by Order—

(a) add to, vary or revoke the whole or any part of the First, Second and Third Schedules and impose new import or export duties of Customs, and from the date of publication of such Order in Council and until the expiry of such Order in Council as hereinafter in sub-section (2) of this section provided the duties specified in any such Order in Council shall be payable in lieu of any duties payable prior thereto: Power of Governor in Council to vary Schedules 1, 2 and 3 and the rates of duties imposed by the General Tariff in special cases. 2 of 1948.

Provided that, where any duty is reduced by any such Order in Council, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper officer the difference

between the duty payable prior to the date of the Order in Council and the duty payable under the Order in Council until it expires as aforesaid;

(b) direct that all goods specified in the Order, which are shown to the satisfaction of the Comptroller of Customs to have been consigned from, and grown, produced or manufactured in the foreign country mentioned therein, shall be admitted at such lesser rates of duties than those chargeable under the General Tariff as shall be specified in the Order;

(c) direct that special duties shall be levied on the goods (to be specified therein) of any foreign country (to be mentioned therein) which, in the opinion of the Governor in Council, discriminates against any goods produced or manufactured in Sierra Leone, whether by way of the imposition of duties, or the prohibition or restriction of importation, or otherwise.

Interim
Order to be
confirmed,
amended or
revoked by
House of
Representa-
tives.
2 of 1948.

(2) Every Order in Council made under this section shall after four days and within twenty-one days from the date of its first publication be submitted to the House of Representatives, and the House of Representatives may, by resolution, confirm, amend, or revoke such Order in Council, and upon publication of such resolution in the *Gazette* the resolution shall have effect and the said Order in Council shall then expire. If the Order in Council be not submitted within the said period of twenty-one days to the House of Representatives for confirmation it shall *ipso facto* expire.

Excess duty
to be
refunded
when Order
expires.
2 of 1948.

(3) So much of the duties as shall have been paid under an Order in Council made under paragraph (a) of sub-section (1) of this section as may be in excess of the duties payable immediately after the expiry of such Order in Council shall be repaid to the persons who paid the same.

Refund of
deposit.
2 of 1948.

(4) So much of any sums which have been deposited in accordance with the proviso to paragraph (a) of sub-section (1) of this section as, together with the duty paid, shall be equal to the duties payable after the expiry of the Order in Council, shall be brought to account by the Comptroller as duties of Customs, and the balance, if any, shall be refunded to the depositor.

Rule making
powers of
Governor in
Council.

16. (1) The Governor in Council may make rules carrying into effect any of the provisions or purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, the Governor in Council may make rules with respect to the following matters—

(a) the proportion of value which must be the result of labour within the territories listed in the Fifth Schedule to entitle goods to admission as having been produced or manufactured in the territories listed in the Fifth Schedule;

(b) the evidence which may be required by the Comptroller of Customs and the conditions which must be fulfilled before he admits goods as having been (1) consigned from, and (2) grown, produced or manufactured in the territories listed in the Fifth Schedule;

(c) the evidence which may be required by the Comptroller of Customs and the conditions which must be fulfilled before he admits goods as having been (1) consigned from, and (2) grown, produced or manufactured in a foreign country to which an Order in Council made under section 15 (1) (b) and approved by the House of Representatives applies;

(d) the evidence which may be required by the Comptroller of Customs to satisfy him that goods are not the growth, produce or manufacture of a foreign country to which an Order in Council made under section 15 (1) (c) and approved by the House of Representatives applies;

(e) goods on which drawback shall be allowed;

(f) the conditions under which drawback shall be allowed, and the amount thereof;

(g) the exportation of goods for repair or alteration;

(h) the conditions under which goods imported for temporary use only may be exempted from duty;

(i) the prescription of forms to be used for any purpose under this Ordinance.

(3) Unless and until amended, varied or revoked by the Governor in Council under this section, the rules set out in the Fourth Schedule shall have effect as if they had been duly made under this section and shall come into force simultaneously with this Ordinance:

Provided that the Governor in Council may also, in exercise of his powers under this section, add to the rules in the said Schedule and may, for any rules therein, substitute some other rules.

* These rules are printed in the appropriate volume of subsidiary legislation.

FIRST SCHEDULE*

(As replaced by P.N. 111 of 1954 and amended by P.Ns. 61 of 1955; 1 of 1956; 18, 84 and 132 of 1958; and 55, 122 and 188 of 1959.)

IMPORT DUTIES.

Item No.	Goods.	Unit.	Preferential Tariff.	General Tariff.
1.	Aerated and mineral waters	Imp. gall.	£ s. d. 0 1 0	£ s. d. 0 2 0
2.	Aircraft, etc. (a) Aircraft and accessories and parts thereof	—	Free	2½% <i>ad valorem</i>
	(b) Instruments, lighting apparatus and equipment and ground signs imported solely for use on landing places for aircraft for assistance in air navigation	—	Free	2½% <i>ad valorem</i>
3.	Apparel— (a) Cardigans, jerseys, pullovers and shirts	each	0 1 0 or 20% <i>ad valorem</i> whichever is the higher	0 1 6 or 27½% <i>ad valorem</i> whichever is the higher
	(b) Singlets, chemises, undervests and similar garments	each	0 0 4 or 20% <i>ad valorem</i> whichever is the higher	0 0 6 or 27½% <i>ad valorem</i> whichever is the higher
4.	Asphalt— (a) Pitch	lb.	0 0 0½	0 0 0½
	(b) Tar	Imp. gall.	0 0 1½	0 0 3
5.	Bags for use in the exportation of West African produce... ..	100 lb. net	0 3 6	0 7 0
6.	Beer, ale, stout and porter	Imp. gall.	0 4 9	0 6 6
7.	Bicycles and tricycles	—	5% <i>ad valorem</i>	7½% <i>ad valorem</i>
8.	Broadcast receivers excluding batteries	—	5% <i>ad valorem</i>	7½% <i>ad valorem</i>
9.	Candles, night lights and Tapers ...	100 lb.	0 10 0	0 15 0
10.	Carriages, carts and wagons— (a) Motor cars (including dual purpose vehicles such as station wagons and kit-cars), motor cycles and trailers for use with motor cycles, including accessories, tools and implements (but not spare parts) imported with such motor cars, motor cycles and trailers and included in the purchase price of the same	—	5% <i>ad valorem</i>	15% <i>ad valorem</i>

* For the convenience of importers, Customs Officers and others the items in this Schedule have been left with their original numbers, and have not been renumbered serially.

FIRST SCHEDULE—continued

Item No.	Goods.	Unit.	Preferential Tariff.	General Tariff.
			£ s. d.	£ s. d.
	(b) Motor vehicles (except motor cars and motor cycles) and trailers (except trailers for use with motor cycles), including accessories, tools and implements (but not spare parts) imported with such motor vehicles and trailers and included in the purchase price of the same	—	Free	10% <i>ad valorem</i>
	(c) Parts and accessories for vehicles	—	15% <i>ad valorem</i>	20% <i>ad valorem</i>
11.	Cider and Perry	Imp. gall.	0 2 6	0 4 6
12.	Cinematograph films: Provided that no Customs duty shall be charged on the importation into Sierra Leone of— (a) any cinematograph film, slide or sound recording of an educational, cultural or scientific character which is certified by the Board of Control appointed under the Cinematograph Exhibitions Ordinance to be of such character, or (b) any cinematograph film (with or without sound track, and whether imported in negative form, exposed and developed, or in positive form, printed and developed) depicting recent events and imported by an educational, cultural or scientific organisation approved by the Board of Control appointed under the Cinematograph Exhibitions Ordinance.	100-foot	0 0 6	0 1 0
13.	Confectionery	—	25% <i>ad valorem</i>	33½% <i>ad valorem</i>
14.	Cordage and Twine	—	5% <i>ad valorem</i>	7½% <i>ad valorem</i>
14A.	Dynamite and cognate substances for mining purposes, but excluding gunpowder	lb.	0 0 2	0 0 2
15.	Grease	100 lb.	0 10 0	0 15 0
16.	Gunpowder... ..	lb.	0 2 0	0 2 6
17.	Hollow-ware, domestic, of base metals ...	—	7½% <i>ad valorem</i>	10% <i>ad valorem</i>
18.	Implements and Tools (excluding kitchen utensils)— (a) Agricultural and Horticultural ... (b) Artisans' and labourers'	— —	Free Free	2½% <i>ad valorem</i> 2½% <i>ad valorem</i>
19.	Lamps and lanterns (excluding electric) and parts thereof	—	10% <i>ad valorem</i>	15% <i>ad valorem</i>

FIRST SCHEDULE—continued

Item No.	Goods	Unit.	Preferential Tariff.		General Tariff.	
			£	s. d.	£	s. d.
20.	Machinery and Plant and equipment as specified—					
	(a) Electric lighting and power for industrial purposes	—	Free		2½% <i>ad valorem</i>	
	(b) Marine	—	Free		2½% <i>ad valorem</i>	
	(c) Mining and gold dredging; special duty vehicles such as dumpers exclusively for mining and accepted as such by the Comptroller of Customs ...	—	Free		2½% <i>ad valorem</i>	
	(d) Other industrial and manufacturing	—	Free		2½% <i>ad valorem</i>	
	(e) Railway, tramway, and rolling-stock (as the last term is defined under section 2 of the Marampa Railway and Harbour Works Construction Ordinance (Cap. 136)) not particularly exempted in the Second Schedule	—	Free		2½% <i>ad valorem</i>	
	(f) Water boring and pumping ...	—	Free		2½% <i>ad valorem</i>	
	(g) Accessories, appliances and parts which the Comptroller of Customs is satisfied are for use exclusively with any machinery, plant and equipment detailed above	—	Free		8% <i>ad valorem</i>	
	Notes: (i) The term “machinery” means machines consisting of a combination of moving parts and mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Comptroller of Customs. (ii) The term “plant” means the pre-fabricated fixtures, but not including buildings, admitted as such by the Comptroller of Customs.					
21.	Manures of all kinds; insecticides, fungicides, vermin killers and disinfectants; and all other substances which the Comptroller of Customs is satisfied are imported exclusively for use as manures, or as remedies for diseases of, or preventatives of insect attacks on plants and animals	—	Free		2½% <i>ad valorem</i>	
22.	Matches in boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion) ... Note: For the purpose of this item four books of matches shall be regarded as a box provided each book contains not more than 20 matches.	Gross of boxes	0	7 6	0	8 6

FIRST SCHEDULE—continued

Item No.	Goods.	Unit.	British Preferential Tariff.	General Tariff.
			£ s. d.	£ s. d.
23.	Mosquito netting, including mosquito nets, made up of mesh not larger than 12 by 12 to the square inch; and mosquito proof gauze, made up of mesh not larger than 18 by 18 to the square inch	—	Free	2½% <i>ad valorem</i>
24.	Musical instruments including radio-grams, pick-ups, gramophones and gramophone records but excluding broadcast receivers	—	30% <i>ad valorem</i>	40% <i>ad valorem</i>
25.	(Deleted.)			
25A.	Newsprint	Ton	Free	1 0 0
26.	Oil—			
	(a) Fuel	Imp. gall.	0 0 2½	0 0 5
	(b) Illuminating	Imp. gall. at 80°F.	0 0 10	0 0 10
	(c) Lubricating	Imp. gall.	0 0 10	0 0 10
	(d) Motor spirit	Imp. gall. at 80°F.	0 1 6	0 1 6
27.	Painters' colours and materials—			
	(a) Paints, colours, paint oils, polishes, lacquers, liquid driers and varnishes	—	5% <i>ad valorem</i>	7½% <i>ad valorem</i>
	(b) Creosote, solignum and other wood preservatives and preparations for waterproofing, turpentine, substitutes therefor and thinners	—	5% <i>ad valorem</i>	7½% <i>ad valorem</i>
28.	Perfumery, cosmetics and toilet preparations (not including dentrifices, mouth washes, toilet soaps or articles liable to duty as spirits)	—	50% <i>ad valorem</i>	60% <i>ad valorem</i>
29.	Piece goods—			
	(a) Of cotton—			
	(1) Bleached	sq. yd.	0 0 3	0 0 4
	(2) Coloured, Dyed or printed	sq. yd.	0 0 4	0 0 5½
	(3) Grey excluding American grey commonly known as tent cloth	sq. yd.	0 0 2	0 0 3
	(4) Velveteen and other pile fabrics	sq. yd.	20% <i>ad valorem</i>	27½% <i>ad valorem</i>
	(5) Interlock fabric... ..	lb.	0 0 4	0 0 5
	(6) Fents	lb.	0 1 0	0 1 4
	(7) American grey commonly known as tent cloth	sq. yd.	Free	0 0 1
	(b) Of artificial silk or natural silk—			
	(1) Excluding fents	—	25% <i>ad valorem</i> or 4d. per sq. yd. whichever is higher.	33½% <i>ad valorem</i> or 6d. per sq. yd. whichever is higher.
	Note: Artificial silk shall include rayon and other synthetic fibres.			

FIRST SCHEDULE—continued

Item No.	Goods.	Unit.	British Preferential Tariff.	General Tariff.
		£ s. d.		£ s. d.
	(2) Fents	—	25% <i>ad valorem</i> or 1s. per lb. whichever is higher.	33 $\frac{1}{3}$ % <i>ad valorem</i> or 1s. 4d. per lb. whichever is higher.
	(c) Of wool	—	20% <i>ad valorem</i>	27 $\frac{1}{2}$ % <i>ad valorem</i>
30.	Printing machines, parts and appliances, printing ink and printing materials (except printing paper) admitted as such by the Comptroller of Customs ...	—	Free	2 $\frac{1}{2}$ % <i>ad valorem</i>
31.	(Deleted)			
32.	Rubber tyres for vehicles, including inner tubes, and rubber and rubber compounds used in the retreading of tyres	—	7 $\frac{1}{2}$ % <i>ad valorem</i>	10% <i>ad valorem</i>
33.	Salt, common, excluding table	cwt.	0 1 0	0 1 6
34.	Self-contained air conditioning machines comprising elements for cooling, control of humidity, cleaning and circulating of air	—	Free	2 $\frac{1}{2}$ % <i>ad valorem</i>
35.	Sewing machines	—	10% <i>ad valorem</i>	15% <i>ad valorem</i>
36.	Soap—			
	(a) Toilet	—	20% <i>ad valorem</i>	27 $\frac{1}{2}$ % <i>ad valorem</i>
	(b) Other	—	10% <i>ad valorem</i>	15% <i>ad valorem</i>
37.	Spirits—			
	(a) Whisky, brandy, gin, rum and other potable spirits but not including medicinal preparations	Imp. gall.	4 12 0	4 14 6
	(b) Medicinal preparations containing more than 10% of pure alcohol and not specifically exempted under the Second Schedule	Imp. gall.	2 16 0	2 18 6
	(c) Methylated spirits when the Comptroller of Customs is satisfied that the spirit is intended solely for industrial, medical or scientific purposes and is not intended for sale	Imp. gall.	0 1 0	0 1 3
	(d) Methylated spirits, other	Imp. gall.	2 16 0	2 17 2
	(e) Perfumed toilet preparations, washes and dentifrices	Imp. gall.	3 10 0 or 50% <i>ad valorem</i> whichever is higher	4 6 9 or 60% <i>ad valorem</i> whichever is higher
	(f) Other non-potable spirits	Imp. gall.	0 1 0	0 1 3
	Note: Any liquor containing not more than 1% of pure alcohol shall be deemed to be non-alcoholic.			

FIRST SCHEDULE—continued

Item No.	Goods.	Unit.	British Preferential Tariff.	General Tariff.
			£ s. d.	£ s. d.
38.	Sugar—			
	(a) Grown and manufactured in the territories listed in the Fifth Schedule...	lb.	0 0 0½	—
	(b) Grown in foreign countries but manufactured in the territories listed in the Fifth Schedule	lb.	0 0 0½	—
	(c) Grown and/or manufactured in foreign countries	lb.	—	0 0 0½
39.	Tobacco—			
	(a) Unmanufactured	lb.	0 8 9	0 9 0
	(b) Manufactured—			
	(1) Cigars	lb.	0 15 6	0 17 8
	(2) Cigarettes—			
	(i) not exceeding a weight of 3 lb. per 1,000—			
	(1) Manufactured in the territories listed in the Fifth Schedule from Listed Territories grown tobacco	per 100	0 7 4	—
	(2) Manufactured in the Territories listed in the Fifth Schedule from foreign tobacco...	per 100	0 7 10	—
	(3) Manufactured in foreign countries	per 100	—	0 8 4
	(ii) Exceeding a weight of 3 lb. per 1,000—			
	(1) Manufactured in the Territories listed in the Fifth Schedule from Listed Territories grown tobacco	lb.	1 5 6	—
	(2) Manufactured in the Territories listed in the Fifth Schedule from foreign tobacco...	lb.	1 7 6	—
	(3) Manufactured in foreign countries	lb.	—	1 9 6
	Provided that with respect to cigarettes manufactured in the Territories listed in the Fifth Schedule which contain a blend of Listed Territories and foreign tobacco, the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Listed Territories and foreign tobacco being charged respectively at the rates under (i) (1) and (2) and (ii) (1) and (2)—			
	(3) Snuff	lb.	0 9 11	0 10 11
	(4) Other manufactured tobacco—			
	(i) Manufactured in the Territories listed in the Fifth Schedule from Listed Territories grown tobacco	lb.	0 15 0	—
	(ii) Manufactured in the Territories Listed in the Fifth Schedule from foreign tobacco ...	lb.	0 16 0	—

FIRST SCHEDULE—continued

Item No.	Goods.	Unit.	British Preferential Tariff.	General Tariff.
			£ s. d.	£ s. d.
	(iii) Manufactured in foreign countries Provided that with respect to tobacco manufactured in the Territories listed in the Fifth Schedule which contains a blend of Listed Territories and foreign tobacco, the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Listed Territories and foreign grown tobacco being charged respectively at the rates under (i) and (ii).	lb.	—	0 17 0
40.	Umbrellas and parasols	—	15% <i>ad valorem</i>	20% <i>ad valorem</i>
41.	Vessels, including lighters, boats, canoes and steam and other launches, with their necessary fittings and tackle such as masts, oars, sails, anchors and chains. Materials for use in the construction or repair of all such vessels when admitted as such by the Comptroller of Customs	—	Free	2½% <i>ad valorem</i>
42.	Water tanks and vats and ready-made spare parts	—	Free	2½% <i>ad valorem</i>
43.	Wines— (a) Sparkling (b) Still	Imp. gall. Imp. gall.	1 0 6 0 12 0	1 14 6 0 16 0
44.	(Deleted.)			
45.	Yarn— (a) Of artificial silk or natural silk ... (b) Of cotton (c) Of wool Note: for the purpose of this item the term "yarn" shall not include yarns and threads for sewing, crocheting and embroidery.	lb. lb. lb.	0 0 4 0 0 4 0 1 0	0 0 6 0 0 6 0 1 6
46.	All edibles, groceries, provisions, condiments and other articles ordinarily used as food for human consumption not in this schedule particularly enumerated or in the Second Schedule particularly exempted	—	7½% <i>ad valorem</i>	10% <i>ad valorem</i>
47.	All other articles not in this schedule particularly enumerated or in the Second Schedule particularly exempted ...	—	20% <i>ad valorem</i>	27½% <i>ad valorem</i>

SECOND SCHEDULE*

As replaced by P.N. 112 of 1954 and amended by P.Ns. 103 of 1955; 1 and 75 of 1956; 100 of 1957; 84 and 132 of 1958; and 55, 122, 123 and 188 of 1959.)

TABLE OF EXEMPTIONS FROM IMPORT DUTY.

1. All appliances, such as artificial limbs, crutches, spectacles containing optical lenses (including the cases in which they are imported), and spare parts thereof which, in the opinion of the Comptroller of Customs, are for the relief of bodily disablements.

2. All goods imported in special circumstances with the approval of the Governor in Council but subject to such terms and conditions, if any, as he may think fit to impose.

3. All goods imported by—

(a) The Governor or the Officer for the time being Administering the Government.

(b) Boundary and other Special Commissioners and their assistants, and officers specially appointed for service generally in British West Africa whose duties require them to travel between the various British West African Possessions, for their private use when on duty within Sierra Leone.

4. All goods imported for the sole use of any mess or officer or member of the crew of any ships of Her Majesty's Navy on the Coast of Africa upon proof being made to the satisfaction of the Comptroller of Customs that the same are *bona fide* imported for the sole use of any such mess, officer or member:

Provided that no article of food or drink and no tobacco, cigarettes or matches shall be exempted from the payment of import duty unless it shall be shown to the satisfaction of the Comptroller of Customs that such articles of food or drink, tobacco, cigarettes or matches have been imported for consumption or use either in one of Her Majesty's ships or in premises ashore approved by the Governor in Council.

5. Articles imported by the British Council which the Comptroller of Customs is satisfied are for the use of the British Council, or for the benefit of the community or for presentation to local societies, but not including articles for resale or for the personal use of members of the said Council.

6. Paper, imported by the Protectorate Literacy Bureau, which the Comptroller of Customs is satisfied is for use by the Bureau solely for literacy campaigns and the production of books.

7. All goods (including household effects, furniture, and vehicles) imported for the official use of a Consulate of any foreign state, the personal use of a Consular Officer or employee of any foreign state or a member of his family forming part of his household:

Provided that—

(a) similar privileges of exemption are accorded to British Consular officers and employees in that state; and

* For the convenience of importers, Customs Officers and others the items in this Schedule have been left with their original numbers, and have not been renumbered serially.

(b) the goods are not imported as an accommodation to any other person or for sale, hire or any other commercial purpose:

And provided further that where the goods are imported for the personal use of a foreign Consular Officer or employee or a member of his family forming part of his household, that foreign Consular Representative Officer or employee—

(i) is not a British subject or a British protected person;

(ii) is not engaged in private occupation for gain in Sierra Leone; and

(iii) is in the permanent service of the Government of the foreign state or, if not in the permanent service thereof, was not resident in Sierra Leone at the commencement of his employment as a Consular Officer or employee of that state.

8. All goods officially imported by, or for the use of—

(a) Her Majesty's troops;

(b) Her Majesty's ships, or for any officer or member of the crew serving on one of Her Majesty's ships;

(c) Any department of the Sierra Leone Government;

(d) Her Majesty's Air Force;

(e) The armed forces of any country the Government of which is allied to Her Majesty in any war in which Her Majesty may be engaged;

(f) Any department of Her Majesty's Government, provided that they are not for sale and the Comptroller of Customs is satisfied that such goods are or will be a charge against the United Kingdom Treasury;

(g) An individual or firm under contract to the Government, where such exemption from Customs duty forms part of the terms of the contract. Such goods shall include machinery, materials, plant, vehicles and rolling stock as approved in the contract by the Government and imported and purchased prior to clearing through the Customs:

Provided that the said individual or firm shall pay Customs duty on all fuel and consumable stores imported by him, and also on all goods imported for use in connection with the contract but disposed of in Sierra Leone by him;

(h) The West African Institute for Oil Palm Research and the West African Institute for Cocoa Research;

(i) The West African Examinations Council.

9. All goods imported by, or on behalf of the Fourah Bay College Council, which the Comptroller of Customs is satisfied are for the use of Fourah Bay College, but not including—

(a) goods for re-sale;

(b) foods, beverages, tobacco goods, toilet requisites, and any other goods which the Comptroller of Customs considers to be of a purely luxury nature, for the use of the staff and students;

(c) petrol and kerosene;

(d) fuels and lubricants for use in vehicles;

(e) animal feeding stuffs;

(f) clothing.

10. All goods directly imported for public purposes by any of the following local authorities—

- (a) any Tribal Authority;
- (b) any District Council;
- (c) the Freetown City Council;
- (d) the Rural Area Council;
- (e) the Sherbro Urban District Council.

11. All goods for the proper maintenance and treatment of patients in public hospitals, dispensaries and leper settlements operated and maintained by any Medical Mission or other institution, organisation or undertaking approved by the Governor in Council.

12. All materials and goods of every description imported into Sierra Leone by the Lords Commissioners of the Admiralty or any contractor employed either by them or by the Air Ministry which the Comptroller of Customs is satisfied are to be used solely in connection with the construction of any Admiralty or Air Ministry works.

13. (*Deleted.*)

14. All non-consumable goods such as furniture, plate, glass or cutlery, and any other goods whatsoever approved by the Governor in Council, when such non-consumable goods or such other goods are imported for the sole use of any mess or canteen, or garrison or regimental institute, belonging to officers or warrant officers, sergeants or rank and file of Her Majesty's Army, or the Sierra Leone Battalion Military Forces, and when it is certified by the officer commanding the corps having such mess or canteen, or garrison or regimental institute, that the same are imported solely for the use of any such mess or canteen, or garrison or regimental institute, and that they or any of them shall not be sold or applied for any purpose save as hereinbefore mentioned.

15. (*Deleted.*)

16. All non-consumable goods such as crockery, cutlery, kitchen utensils and any other goods whatsoever approved by the Governor in Council, when such non-consumable or other goods are imported for the sole use of the Canteen of the Young Men's Christian Association and which the Comptroller of Customs is satisfied will not be sold or applied for any purpose save as hereinbefore mentioned.

17. Animals and birds, living.

18. Anti-malarial oil mixtures.

19. Antiques, proved to the satisfaction of the Comptroller to be over one hundred years old and not intended for sale or exchange.

20. Arms, accoutrements, equipment and uniform, the property of officers of Her Majesty's Army, Navy or Air Force, the Sierra Leone Military Forces or the Civil Service, or of any Colonial Force of constabulary, volunteers, or police, imported by such officers for their personal use as required by the regulations of their respective services. The professional robes of all officers of Her Majesty's Overseas Service who are barristers-at-law or advocates of the Scottish Bar.

21. Articles of equipment and uniform imported solely for the use of persons who are Boy Scouts or Girl Guides (including their respective officers), within the meaning of the Boy Scouts and Girl Guides Associations Ordinance, (Cap. 110), or members of other similar associations, the constitution and objects of which have been approved by the Governor in Council.

22. Artificial poppies for sale in connection with Earl Haig's Fund for disabled soldiers.

23. *Bona fide* gifts sent by post to Sierra Leone by members of the Sierra Leone armed forces serving overseas subject to such conditions as the Comptroller of Customs may specify in the *Gazette*.

24. Scholastic manufactures of the following types, accepted as such by the Comptroller of Customs, imported by or for the use of educational establishments which have been approved by the Director of Education—

- (i) stationery, printing and duplicating equipment;
- (ii) materials and equipment for handicrafts;
- (iii) furniture;
- (iv) chemicals and equipment for laboratories;
- (v) equipment for sport and games;
- (vi) musical instruments and accessories;
- (vii) visual and auditory teaching equipment e.g. models, projectures, screens, gramophones, recorders, disc, tape and wire recordings;
- (viii) equipment for domestic science and commercial subjects;
- (ix) equipment such as beds, mattresses, household linen, cutlery, crockery and kitchen utensils necessary for the maintenance of pupils who are boarders.

25. Buoy, chains, anchors and sinkers for mooring vessels.

26. Building manufactures of the following types, accepted as such by the Comptroller of Customs, imported by—

(a) Educational establishments for the construction of schools, including staff residences forming an integral part of the grounds, offices or premises required for the running and efficient management of the school, the design and objects of which have been approved by the Director of Education; or

(b) Medical Missions or other institutions, organisations or undertakings approved by the Governor in Council under item 11, for the construction of hospitals, dispensaries or leper settlements, including staff residences forming an integral part of the grounds, offices or premises required for the running and efficient management of the institution, the design and objects of which have been approved by the Director of Medical Services—

- (i) prefabricated structural work, including door and window frames of wood, steel, or other base metals;
- (ii) mild steel rods;
- (iii) wall and ceiling panels of asbestos-cement, beaver board and other fibres commonly known as "hardboard";
- (iv) sanitary ware with the requisite prefabricated fittings and fixtures;

(v) machinery and parts, plant, accessories (including cable) for the generation and distribution of electricity for consumption solely in the establishments described in paragraphs (a) and (b), and excluding shades, bulbs, cookers, fans, kettles, irons and other electrical appliances;

(vi) tiles and blocks for roofs, walls and floors.

It shall be lawful for the Comptroller of Customs to demand the production of plans, specifications and quantity surveys in support of claims for exemption under this item.

27. Bullion and coins which are legal tender, and bank and currency notes.

28. Building materials of the following kinds:

(a) cement, Portland and similar cements for building purposes;

(b) corrugated sheets and ridgings, pipes, piping and tubes and fittings for water supply, drainage, etc., not including taps and cocks for domestic use;

(c) lumber, i.e. timber roughly sawn but not otherwise worked;

(d) nails and washers.

29. Church furniture, ornaments and plate of non-consumable nature, sacramental wine and wafers, altar frontals, altar linen, and vestments proved to the satisfaction of the Comptroller of Customs to be imported solely for use during religious services.

30. Clothing imported immediately before embarkation, which the Comptroller of Customs is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.

31. Cups, medals, shields and other trophies proved to the satisfaction of the Comptroller of Customs to be specially imported as prizes for competitions in racing, cricket, football, tennis, golf, shooting or any other form of sports or athletics, or at horticultural or agricultural exhibitions, or at musical festivals or contests:

Provided that no advertisement shall be inscribed on or attached to any such article, and that this exemption shall not be extended to such goods when imported for purposes of trade.

32. Cylinders, iron or steel, in which gas under pressure is ordinarily and actually imported, but not including such gas.

33. Foodstuffs:

(1) Butter and Butter substitutes;

(1a) Cabin bread;

(2) Eggs, fresh;

(3) Fish:

(a) Dried, salted, smoked or pickled, not in tins, jars or bottles;

(b) Fresh, not preserved in any way;

(4) Flour, wheaten;

(5) Fruits, fresh, not preserved in any way;

(5a) Garri;

(6) Infants', admitted as such by the Comptroller of Customs;

(7) Meat:

- (a) Fresh, including game or poultry;
- (b) Pickled or salted, not canned or bottled;

(8) Milk or cream, fresh, condensed or otherwise preserved;

(9) Raw, British West African;

(10) Rice;

(11) Vegetables, fresh.

34. Filters and parts thereof and all appliances for the filtration of water.

35. Fire engines, fire extinguishers and fire-fighting apparatus, including accessories and spare parts but excluding spare parts for vehicles.

36. Fishing trawlers, fishing nets and gear therefor.

37. Fuel, lubricants and other consumable technical supplies imported in the tanks of private foreign registered aircraft not engaged in an air service approved by the Governor in Council, and the supply to similar aircraft of fuel, lubricants and other consumable technical products.

37A. Gift parcels up to one hundred pounds in value imported for charitable purposes by Charitable Institutions passed as such by the Social Development Officer and to be distributed under arrangements approved by him.

38. Hackles, combs and carding for the dressing of piassava and textile fibres.

39. Ice.

40. Ice chests and refrigerators, and parts thereof.

41. Instruments and apparatus (scientific) which in the opinion of the Comptroller of Customs are imported exclusively for the purpose of surveying and prospecting.

42. Instruments, apparatus and appliances imported for educational purposes, scientific research or the professional use of medical practitioners or dentists, and not intended for sale or exchange.

43. (a) Aircraft and their component parts, all accessories and instruments necessary for the proper navigation of the aircraft and tools, machinery and equipment necessary for the repair and maintenance of such aircraft admitted as such by the Comptroller of Customs.

(b) Fuel, lubricants and other consumable technical products, proved to the satisfaction of the Comptroller of Customs to be imported solely for use in the operation of aircraft:

Provided that these exemptions shall apply only to air services approved by the Governor in Council.

44. Machinery and Plant—

(a) Agricultural.

(b) For use in connection with the preparation of, or prospecting for, any natural product of West Africa, or the development of any industry in connection with such product.

(c) Accessories, appliances and parts which the Comptroller of Customs is satisfied are for use exclusively with any machinery detailed above.

NOTES—

(1) The term “machinery” means machines consisting of a combination of moving parts and mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Comptroller of Customs.

(2) The term “plant” means the prefabricated fixtures, but not including buildings, admitted as such by the Comptroller of Customs.

45. (a) Medicines and drugs included in the current British Pharmacopoeia or the current British Pharmaceutical Codex, and any one of such medicines or drugs together with any one or more of the following substances:

an excipient, a vehicle, a base, or a preservative, where any of such substances are necessary for the administration of such medicine or drug.

(b) Such other medical preparations, drugs and surgical dressings as may be accepted by the Comptroller of Customs.

45A. (a) Medicines and drugs included in the current British Veterinary Codex.

(b) Such other animal food preparations and supplements as may be accepted as such by the Comptroller of Customs.

46. Memorial tablets, memorial windows and tombstones, together with the necessary accessories.

46A. (*Deleted.*)

47. Oil—

(a) Diesel gas, proved to the satisfaction of the Comptroller of Customs to be imported, or cleared from a bonded warehouse, for the sole purpose of working iron ore deposits under and by virtue of the Agreement set out in the Schedule to the Tonkolili Agreement Ordinance (Cap. 202) as amended by the Agreement set out in the Schedule to the Tonkolili (Supplementary) Agreement Ordinance (Cap. 203).

(b) Furnace, oil for use in oil-fired steam locomotives.

(c) Fuel, landed in bond and later transferred to vessels engaged in the coastal trade by routes other than inland navigable waterways for use solely as bunker oil.

48. Outer packages and packing in which goods, except goods subject to *ad valorem* import duties, are packed and imported, and such inner packages and packing as may in the opinion of the Comptroller of Customs be necessary for the preservation of the goods imported, unless duty is charged on gross weight.

49. Packing materials and containers, other than bags and sacks, which the Comptroller is satisfied are to be used exclusively for and are necessary for the packing and distribution of any product manufactured, processed or produced in Sierra Leone.

50. (*Deleted.*)

51. Packages or parts thereof or materials to be used exclusively in the manufacture of such packages which the Comptroller of Customs is satisfied

are to be filled with hydrocarbon oil which has been imported into Sierra Leone in bulk.

52. Palm kernels, palm oil, kola nuts, piassava fibre and undressed hides and skins.

53. (a) Passengers' baggage, the property of and accompanying a passenger, but not including goods for sale, barter or exchange.

For the purpose of this item, the term "baggage" shall not include such articles as arms, ammunition, beverages, cigars, cigarettes, tobacco, perfumed spirits, carriages, motor vehicles, bicycles, gramophones, wireless apparatus, musical instruments or provisions, but shall be deemed to include—

(i) a reasonable quantity of necessary and appropriate wearing apparel, glassware, linen, cutlery, crockery, plate and personal effects (as distinct from household and general effects of the kind included in (ii), whether new or used;

(ii) binoculars, portable typewriters, toys, sewing machines and articles for household use (including furniture, carpets and other goods not specifically mentioned in paragraph (i) of this definition, which are proved to the satisfaction of the Comptroller of Customs to have been *bona fide* in personal or household use by the passenger for a reasonable period.

(b) Arms, vehicles, broadcast receivers, gramophones, radiograms, tape recorders, musical instruments and projectors (but excluding gramophone records and recorder tapes) the property of and accompanying a passenger, proved to the satisfaction of the Comptroller of Customs to have been in the personal use of the passenger in any of the territories listed in the Fifth Schedule, for such period as the Comptroller of Customs shall consider reasonable.

(c) Passengers' baggage and property as defined in item 53 (a) and 53 (b) landed at any Customs port within two months of the arrival of the passenger, or within such period as the Comptroller of Customs may allow, may be exempted from duty at the discretion of the Comptroller.

54. Patterns, samples and advertising materials of no commercial value admitted as such by the Comptroller of Customs.

55. Personal effects, not being merchandise, of natives of Sierra Leone, dying in places outside the limits of the jurisdiction.

56. Printed matter (including matter which is reproduced by a duplicating process other than printing) and written (including typewritten) matter of the following kinds: literary works, text-books, books of reference, periodicals and newspapers (other than periodicals and newspapers imported for packing purposes), charts, maps, plans, guide-books, travel posters, time-tables, directories, pamphlets, catalogues and price lists, music, religious books and texts, code books, and postage and revenue stamps.

56A. Rolling stock for use on the Sierra Leone Government Railway, and parts therefor.

57. Seeds, plants, bulbs, roots, shrubs and trees, imported for agricultural or horticultural purposes.

58. Specimens of anatomy, zoology, botany, mineralogy, palaeontology archaeology and ethnography, not intended for sale or exchange.



59. Telegraph apparatus, equipment, machinery, materials and stationery (but excluding normal office equipment and stationery) imported by Cable and Wireless, Limited, solely for the operation and maintenance of their telecommunication system.

60. Works of art of the following kinds, not being intended for sale or exchange—

(a) Statuary and sculpture in the original, paintings and drawings (including copies) executed entirely by hand but excluding manufactured decorated objects; handprinted impressions produced from hand-engraved or hand-etched blocks or plates; and photographs;

(b) collectors' pieces and objects of art certified as such by the Director of Education and consigned to public galleries, museums and other public institutions.

61. All material imported into Sierra Leone by the Sierra Leone Chrome Mines Company, Limited, for use in the construction of a Wharf and Shipping installation at Cline Point and all other necessary and convenient works in connection with and incidental to the construction of the said Wharf and Shipping installation:

Provided—

(1) that a certificate signed by the duly authorised representative of the Company shall be produced to the Comptroller of Customs to the effect that all material in respect of which exemption is claimed is necessary for the actual construction of the said works; and

(2) that the duly authorised representative of the Company shall also sign a declaration that no such material will be sold or otherwise disposed of in Sierra Leone unless and until the Comptroller of Customs has been satisfied that duty has been paid in respect thereof; and

(3) that all such material shall be of Listed Territories manufacture or origin unless the duly authorised representative of the Company shall produce a certificate from the Crown Agents to the effect that material of foreign manufacture or origin is more suited for the construction of the said works.

62. All goods enumerated in the Third Schedule of the Agreement set out in the schedule to the Tonkolili Agreement Ordinance (Cap. 202), imported in accordance with the conditions prescribed in the said Agreement.

INTERPRETATION.

Wherever the words "imported by" appear in any of the items of this schedule they shall be construed as including "cleared from a bonded warehouse with the approval of the Comptroller of Customs."

THIRD SCHEDULE.

(As replaced by P.N. 127 of 1952 and amended by P.Ns. 35 and 111 of 1953; 1, 47 and 113 of 1956; and 124 and 189 of 1959.)

EXPORT DUTIES.

Item No.	Goods.	Duty.
1.	Palm kernels	12½ per centum <i>ad valorem</i> .
2.	Palm Oil	14 per centum <i>ad valorem</i> with an additional 1 per centum for every £5 by which the value exceeds £55 a ton subject to a maximum of 20 per centum.
3.	Groundnuts—undecorticated ...	14 per centum <i>ad valorem</i> with an additional 1 per centum for every £1 or part of £1 by which the value exceeds £53 a ton subject to a maximum of 20 per centum.
4.	Groundnuts—decorticated and Benniseed	14 per centum <i>ad valorem</i> with an additional 1 per centum for every £2 or part of £2 by which the value exceeds £63 a ton subject to a maximum of 20 per centum.
5.	Cocoa	10 per centum <i>ad valorem</i> with an additional 1 per centum for every £10 by which the value exceeds £200 per ton.
6.	Coffee	10 per centum <i>ad valorem</i> with an additional 1 per centum for every £10 by which the value exceeds £200 per ton.
7.	Ginger	5 per centum <i>ad valorem</i> .
8.	Piassava	£2 10s. 0d. per ton.
9.	Kola Nuts	£0 0s. 0½d. per lb.
10.	Diamonds—rough and uncut—mined under the Alluvial Diamond Mining Ordinance (Cap. 198)	1½ per centum <i>ad valorem</i> .

FOURTH SCHEDULE.

CUSTOMS TARIFF RULES.

(These rules are printed in the appropriate volume of subsidiary legislation.)

FIFTH SCHEDULE.

(Added by Ordinance No. 2 of 1951.)

TERRITORIES TO WHICH THE PREFERENTIAL TARIFF APPLIES.

United Kingdom of Great Britain and Northern Ireland.
Dependent territories of the United Kingdom of Great Britain and Northern Ireland.
Canada.
Commonwealth of Australia.
Dependent territories of the Commonwealth of Australia.
New Zealand.
Dependent territories of New Zealand.
Union of South Africa including South-west Africa.
Ceylon.
Southern Rhodesia.
Ghana.
Federation of Nigeria.
India.
Pakistan.
Republic of Ireland.
Burma.