

CHAPTER 286.

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CHAPTER 286.

EXCISE.

An Ordinance to Provide for the Levying and Collection of Excise Duties on Articles Manufactured in Sierra Leone and for Other Purposes connected therewith. 45 of 1959.

[1ST APRIL, 1960.]

PART I.—PRELIMINARY.

1. This Ordinance may be cited as the Excise Ordinance, and shall come into operation on such date as the Governor may by Order appoint. Short title and commencement. *

2. In this Ordinance and in any other Ordinance relating to Excise, unless the context otherwise requires— Interpretation.

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

“ approved ” means approved by the Comptroller;

“ 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;

“ Department of Customs and Excise ” means the department hitherto known as the Customs Department;

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

“ excisable goods ” means goods of a description liable to excise duty if delivered for consumption in Sierra Leone and all goods specified in the First Schedule;

“ excise duty ” includes any duty other than an export duty of customs imposed on any goods manufactured in Sierra Leone;

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

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

“flying machine” includes all aeroplanes, seaplanes, flying boats, or other aircraft heavier than air and having means of propulsion;

“manufacturer” means any person who shall by any means make or produce or cause to be made or produced any excisable goods; and “manufacture” shall have a corresponding meaning;

“materials” includes any goods from which excisable goods are capable of being manufactured and any residue from any process of manufacture;

“Minister” means the member of Executive Council charged for the time being with responsibility for the subject of Finance;

“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 the aid of any such person; 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;

“presumptive charge” means an assessment of the product before it reaches the dutiable stage;

“ship” means floating craft of every description;

“warehouse” means any place appointed by the Comptroller to be a warehouse for the security of any excisable goods and of the duty due thereon;

“warehouse keeper” means the owner or occupier of a warehouse.

What shall be
deemed acts
of
Comptroller.

3. Every act, matter or thing required by the excise 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 excise revenue by the orders 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, if done at any place appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

4. For the purpose of carrying out the provisions of the excise 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.

5. (1) Whenever any person shall make application to any officer to transact any business relating to excise 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 excise 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.

(2) Where any document or declaration is required by the excise 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.

6. (1) The removal and shipment of excisable 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 shipped shall be performed by or at the expense of the owner of such goods in such manner as the officer shall require to enable him to examine or take account of the same.

Goods to be handled by owner.

(2) The Comptroller may direct what excisable goods may be bulked, sorted, lotted, packed and repacked in a factory or

Samples for owner.

warehouse and the manner thereof, and direct in what manner, and subject to what conditions the owner of any such goods may take samples thereof.

Rewards.

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

**Remission or
refund of
excise duties.**

8. (1) The Governor in Council may remit or authorise the refund in whole or in part of any excise duty payable or paid by any person 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 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 excise duty.

**Governor
may restore
seizures.**

9. 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 excise laws, the Governor may direct restoration of such seizure (whether condemnation shall have taken place or not) or wave 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.

**All bonds and
securities
entered into
valid.**

10. All bonds and other securities entered into by any person or persons for the performance of any condition, order or matter relative to excise or incident thereto shall be valid in law and upon breach of any of the conditions thereof may be sued and proceeded upon; and all bonds relating to excise or for the performance of any condition or matter incident thereto shall be taken to or for the use of Her Majesty; and all such bonds 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; and all bonds given under the provisions of the excise laws by persons under twenty-one years of age shall be valid; and it shall not be necessary for the validity of any of such

bonds or securities that they shall be sealed or that they shall be signed or delivered in the presence of a witness.

11. (1) Without prejudice to any rights of a surety under any bond required by the excise laws against the person for whom he is surety, a surety shall under the bond 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 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.

Surety to be deemed a principal debtor.

(2) Whenever any person bound under a bond required by the excise 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 if called upon,

the Comptroller may if he thinks fit require a new bond to be executed.

PART II.—DUTIES AND DRAWBACKS.

12. (1) As from a date to be notified by the Governor by notice in the *Gazette*, there shall be imposed levied and paid the excise duties specified in the First Schedule to this Ordinance.

Imposition and variation of duties. First Schedule.

(2) The Governor in Council may by order add to, vary or revoke the whole or part of the First Schedule and impose new excise duties and from the date of publication of such order and until the expiry of such order as hereinafter provided the duties specified in any such order shall be payable in lieu of any duties payable prior thereto:

Provided that, where any duty is reduced by any such order, 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 and the duty payable under the order until it expires as aforesaid.

(3) Every order 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, and upon publication of such resolution in the *Gazette* the resolution shall have effect and the said order shall then expire. If the order be not submitted within the said period of twenty-one days to the House of Representatives for confirmation it shall *ipso facto* expire.

(4) So much of the duties, as shall have been paid under an order made under sub-section (2) of this section as may be in excess of the duties payable immediately after the expiry of such order, shall be repaid to the persons who paid the same.

(5) So much of any sums, which have been deposited in accordance with the proviso to sub-section (2) of this section as, together with the duty paid, shall be equal to the duties payable after the expiry of the order, shall be brought to account by the Comptroller, and the balance, if any, shall be refunded to the depositor.

Presumptive
charge.

13. It shall be lawful for the Governor in Council to prescribe the basis for raising a presumptive charge and the circumstances under which the presumptive charge shall become the basis for assessing the excise duty payable.

Effect of
obligation to
pay duty.

14. Where any obligation has been incurred for the payment of any excise duty, such obligation shall be deemed to be an obligation to pay all duties which may become legally payable or which are made payable or recoverable under the excise laws and to pay the same as the same become payable.

Duty to be
paid at rate
in force on
delivery.

15. All goods made or deposited in any factory or warehouse without payment of duty shall upon being delivered therefrom for consumption in Sierra Leone or upon being used in such factory or warehouse be subject to the rate of duty in force at the time when the same are delivered or used as aforesaid save in any case where special provision shall otherwise be made by law.

Restriction
on deliveries
from
warehouse
and factory.

16. 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 the delivery of goods for home use from factory, 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. 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 is due to the reason aforesaid.

17. If any dispute shall arise as to the proper rate or amount of any excise duty or drawback payable or allowable on any goods, the owner of such goods shall deposit in the hands of the Comptroller the duty demanded of him or receive from the Comptroller 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 the Court upon application by the owner of such goods within three months after such deposit or receipt shall otherwise decide.

Disputes as to duty payable.

18. All duties, rates, charges and drawbacks imposed or allowed by the excise laws according to any specified weight, measure or strength or any specified value or any particular description of package shall be deemed to apply in the same proportion to any greater or less weight, measure, strength or value or any other description of package 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.

Duty to be proportionate to quantity strength and value.

Cap. 226.

19. (1) If any goods which are ordinarily liable to duty at a given rate are allowed by law to be delivered 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 delivery thereof used for any other than the specified purpose or, being delivered 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 shall be forfeited and the person obtaining delivery of the same 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 for each such offence each incur a penalty equal to

Goods used contrary to purpose for which delivered.

treble the value of such goods or one hundred pounds, whichever shall be the greater, unless full duties on such goods shall have been paid with the prior consent of the Comptroller.

(2) The person to whom any such goods shall have been delivered 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 equal to treble the value of such goods or one hundred pounds, whichever shall be the greater.

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

20. (1) Where any new excise duty is imposed or where any excise duty 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 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 excise duty 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 the 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.

Governor in Council may direct granting of drawbacks.

21. It shall be lawful for the Governor in Council from time to time to direct on what goods a drawback of the whole or any part of any excise duties paid may be granted and the conditions under which such drawback shall be allowed.

22. (1) Every sum of money which shall be due upon any debenture, certificate or other instrument for the payment of money out of the duties of excise shall be paid by the Accountant General on the proper document certified by the proper officer.

Certification of document for payment of drawback and refund of duties paid in error.

(2) The owner of any goods entitled to drawback shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled and that such owner at the time of delivery or using of such goods was and continues to be entitled to the drawback thereon, and in the case of goods exported or shipped as stores, that such goods have been actually exported or shipped as stores, as the case may be, and have not been returned and are not intended to be returned to Sierra Leone.

(3) The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any such goods exported before certifying any such debenture.

(4) No debenture for any drawback shall be paid after the expiration of one year from the date of entry or use of any goods for drawback or, in the case of goods exported or shipped as stores, from the date of shipment thereof.

(5) The Accountant General shall return any money which shall have been overpaid as duties of excise at any time within one year after such overpayment on the proper document for such overpayment being certified by the proper officer.

23. No excise duty shall be payable on any goods manufactured in Sierra Leone and—

No duty payable on goods exported, shipped as stores and the like.

(a) shipped as stores for consumption outside Sierra Leone on a ship proceeding to a place outside Sierra Leone; or

(b) exported by the manufacturer thereof,

on due application to the Comptroller and subject to such conditions as he shall see fit to impose:

Provided that no goods shall be deemed to have been shipped as stores or exported unless the same shall have been shipped as stores or exported in accordance with the provisions of the Customs laws and within seven days or such further period as the proper officer may by notice in writing allow of the date of delivery thereof from a factory or warehouse.

24. If any goods liable to excise duty shall be lost or destroyed before the same shall have been delivered from a factory or warehouse or in removing the same from such factory

Duty on goods lost may be remitted.

or warehouse or in shipping the same for exportation or for use as stores or in the course of delivery from or receiving into any factory or warehouse, the Comptroller, if satisfied that the same have not been and will not be used or consumed in Sierra Leone, may remit any duties due thereon; and if any manufacturer shall desire to destroy any goods liable to excise duty before the same shall have been delivered from his factory or from a warehouse, the same may be destroyed subject to any directions in that respect which may be given by the Comptroller and upon their destruction in accordance with such directions the duty thereon shall be remitted.

When duty
payable.

25. (1) Save and except in the case of goods delivered for shipment as stores for use outside Sierra Leone on board a ship or aircraft proceeding to a place outside Sierra Leone or for exportation and duly shipped and of goods permitted to be used free of duty and duly so used in accordance with the provisions of the excise laws, the excise duty on any goods shall become due and payable to the Comptroller by the manufacturer of such goods before the same are delivered from the factory of the manufacturer or from a warehouse, if the same are goods permitted by the Comptroller to be warehoused without payment of duties thereon, or before any such goods are used by the manufacturer in his factory or in a warehouse for any purpose, or otherwise as specially provided by law:

Provided that the Comptroller may upon the manufacturer giving such security by bond or otherwise as he may require defer the payment of duty upon such terms as he may allow:

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

(2) Save and except in cases where other provision is made by law for periodical returns by manufacturers, every manufacturer shall within ten days of the close of each month or any other period that may be approved deliver to the Comptroller in the approved form an account of all materials in or received into his factory, of all excisable goods manufactured, delivered, used, removed to or from another factory or to or from a warehouse, lost by evaporation, leakage or other cause or otherwise disposed of and of any duties which shall have become due or shall have been paid during that month or other prescribed period on any goods manufactured by him and shall subscribe a declaration at the foot of such account that all the particulars contained therein are true.

26. (1) Where any excise duty remains unpaid after the time within which the same is payable, the Comptroller may authorise the levying of a distress—

Comptroller
may distrain
for duties.

(a) upon the goods, chattels and effects of the manufacturer of the goods in respect of which the duty remains unpaid; and

(b) upon all machinery, plant, tools, ships, vehicles, animals, goods and effects used within Sierra Leone in the manufacture, sale or distribution of excisable goods found in any premises or on any lands in the use or possession of such manufacturer or of any person on his behalf or in trust for him.

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

Second
Schedule.

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

(4) The distress so taken may at the cost of the owner thereof be kept for fourteen days, at the end of which time, if the amount due in respect of duty and the cost and charges of and incident to the distress are not paid, the same may be sold.

(5) Out of the proceeds of the sale there shall in the first place be paid the cost or charges of and incident to the sale and keeping of the distress and in the next place the amount due in respect of duties and the residue (if any) shall be payable to the owner of things distrained upon on demand being made within one year of the date of sale.

(6) In exercise of the powers of distress herein conferred it is hereby declared that it shall be lawful for the person to whom authority as aforesaid is given to distrain upon all goods, chattels and effects belonging to the manufacturer wherever the same may be found and although the same may be elsewhere and not upon any premises in his occupation or use.

Comptroller
may revoke
licence of
permission
to
manufacture.

27. Notwithstanding the provisions of the last preceding section, if any excise duty payable by a manufacturer shall remain unpaid after the time within which it is payable, the Comptroller may by notice in writing addressed to the manufacturer and delivered at his licensed premises revoke any licence or other permission to manufacture given by law to such manufacturer and thereupon if such manufacturer shall continue to manufacture any excisable goods he and every person aiding and assisting him in manufacturing the same shall be guilty of an offence and be liable on summary conviction to imprisonment with or without hard labour for any period not exceeding twelve months.

Deficiency
and excess
in stock.

28. (1) If any manufacturer or warehouse keeper shall not produce to any officer on his request any excisable goods manufactured or warehoused by him and not delivered or used in accordance with the provisions of the excise laws he shall immediately pay to the Comptroller the duties due on such goods not so produced, save and except in respect of any deficiency thereof which is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause; and in addition to paying the duties on such goods not produced as aforesaid the manufacturer or warehouse keeper, as the case may be, shall incur a penalty of treble the value of such goods or one hundred pounds, whichever shall be the greater.

(2) If at any time the quantity of excisable goods found in any factory or warehouse shall be greater than the quantity which ought according to the books of the manufacturer or warehouse keeper to be therein, all such quantity in excess shall be forfeited and the manufacturer or warehouse keeper, as the case may be, shall incur a penalty equal to the value of the goods found in excess, unless he shall explain the same to the satisfaction of the Comptroller.

PART III.—WAREHOUSES.

Bond may be
required of
warehouse
keeper.

29. The Comptroller may require any warehouse keeper to enter into a bond for the security of the duties on any goods that may at any time be warehoused in his warehouse.

Duty not
payable on
goods
warehoused.

30. Subject to the provisions of the excise laws, it shall be lawful for the Comptroller to permit any manufacturer to remove excisable goods from his factory to a warehouse and no duty shall be payable on any such goods while in any such

warehouse, save in such cases where a contrary provision shall be made by law.

31. All excisable goods while in any warehouse shall be subject to such regulations and to the payment by the warehouse keeper to the Comptroller at the prescribed times of such fees and charges for the supervision thereof and taking account of the same as may be prescribed.

Further conditions.

32. If any excisable goods shall be removed to a warehouse otherwise than in accordance with any such regulations as aforesaid or save by such ways, means and persons or at such times and within such hours as the Comptroller shall direct, the same shall be forfeited.

Restrictions on removal.

33. No action shall be brought against the Government or any of its officers for any loss or damage sustained by any excisable goods while in any warehouse or in course of being received into or delivered therefrom, or by any warehouse or any of its contents save when loss or damage occurs as the direct result of the wilful act or negligence of Government or of an officer.

Government not liable for loss in warehouse.

34. Any goods warehoused under this Ordinance may be removed to any other warehouse or, with the written permission of the Comptroller, returned to the factory of the manufacturer thereof subject to the same regulations and provisions as govern the removal of excisable goods from a factory to a warehouse, so far as the same are or can be made applicable; and any excisable goods with the like permission may be removed in like manner and subject to the same conditions from one factory to another:

Removal to and from warehouse.

Provided always that notwithstanding any such removal to a warehouse or factory, the manufacturer of any excisable goods so removed shall be and continue liable to pay the duty thereon when the same shall become due unless express provision is made by law to the contrary.

35. (1) The Comptroller may revoke the appointment of any warehouse on giving to the warehouse keeper notice in writing of such revocation and any such notice addressed to the warehouse keeper at such warehouse shall be deemed to be notice to all persons interested in any excisable goods therein or any other contents of such warehouse.

Revocation of appointment of warehouse.

(2) If within three months from the date of any such notice any excisable goods in such warehouse shall not have been removed to another warehouse or returned to the factory of the manufacturer thereof or shipped as stores or exported or delivered for use within Sierra Leone in the manner provided by law, the warehouse keeper shall forthwith pay to the Comptroller the duties thereon.

PART IV.—REMOVAL.

Goods
loaded
deemed
delivered.

36. For the purposes of this Part of this Ordinance any goods which shall have been put on to any animal or carriage shall be deemed to have been delivered and taken out from any factory or warehouse unless the manufacturer shall satisfy the Comptroller or unless in any prosecution under this Ordinance the defendant shall prove that such goods were not put on to such animal or carriage with intent to deliver the same from such factory or warehouse.

Certificates.

37. (1) Except in accordance with any regulations made under the excise laws or except with the written permission of the Comptroller no excisable goods may be delivered from any factory or warehouse for any purpose whatsoever unless accompanied by a certificate in the prescribed form signed by the manufacturer or warehouse keeper and stating the quantity of goods delivered, the time and date of removal, the person to whom, the place where sent, the purpose for which delivered and such other particulars as may be prescribed nor unless a duplicate of such certificate is made on the counterfoil thereof; and every such duplicate shall be kept on the premises from which the goods shall have been delivered and shall be produced by the manufacturer or warehouse keeper, as the case may be, to any officer on demand made at any time within one year of the date thereof.

(2) Where any excisable goods are by law permitted to be used in any factory or warehouse for any purpose whatsoever, the manufacturer or warehouse keeper, as the case may be, shall upon any such goods being taken at any time from stock to be so used make out a certificate for the same in duplicate in like manner as if such excisable goods had been delivered from the factory or warehouse; and the originals of such certificates shall be filed by the manufacturer or warehouse keeper and produced to any officer on demand made within one year of the date thereof, and the duplicates dealt with as hereinbefore provided.

38. If any manufacturer or warehouse keeper shall deliver any excisable goods contrary to the preceding section or accompanied by an inaccurate certificate or without filling in particulars on the counterfoil or shall not deliver the certificate along with the goods unto the person and at the place named therein or shall not keep on his premises and produce the duplicate of any certificate to an officer as aforesaid or shall contravene any of the provisions of sub-section (2) of the preceding section, he shall incur a penalty equal to treble the value of any goods in respect of which the offence is committed or one hundred pounds, whichever shall be the greater; and all goods delivered or used in contravention of this or the preceding section shall be forfeited.

Offences in regard to certificates.

39. Any person who shall take out any excisable goods required to be accompanied by a certificate from any factory or warehouse unless accompanied by a certificate as aforesaid or shall aid, assist or be concerned therein shall incur a penalty of one hundred pounds; and any person who shall take out any excisable goods from any factory or warehouse without the knowledge and consent of the manufacturer or warehouse keeper, as the case may be, shall incur a penalty of treble the value of such goods, or two hundred pounds, whichever shall be the greater.

Illegal removal.

40. (1) If any person shall receive any excisable goods required to be accompanied by a certificate without such certificate or shall not produce any certificate in respect of any such goods received by him and required to be accompanied by a certificate upon demand of any officer at any time within fourteen days of the date of receipt thereof or shall produce or cause or suffer to be produced to any person any certificate as having been received with any excisable goods other than the goods therein described or if any person whatsoever shall fraudulently make any entry, obliteration, alteration, cancellation or erasure in any certificate or shall knowingly use any certificate on which any entry, obliteration, alteration, cancellation or erasure has been so made, he shall incur a penalty of one hundred pounds.

Receiving without certificate.

(2) If any person shall knowingly buy or receive or have in his possession or under his control in any manner or in any place any excisable goods which shall have been unlawfully removed or abstracted from a factory or warehouse without the knowledge and consent of the manufacturer or of the warehouse

keeper, as the case may be, he shall incur a penalty of treble the value of the goods or two hundred pounds whichever shall be the greater.

PART V.—OBLIGATIONS OF MANUFACTURERS AND
WAREHOUSE KEEPERS.

Manufac-
turer to
obtain
permission of
Comptroller
to
manufacture.

41. (1) No person shall manufacture or commence to manufacture any excisable goods unless he shall first have obtained a licence to do so.

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

(3) Every such licence shall expire at the end of one calendar year from the date of issue.

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

Licence to
apply to one
set of
premises
only.

42. A licence shall only authorise the person to whom it is granted to manufacture excisable goods in one set of premises to be specified in the licence, and the whole of the premises must be adjoining and held together for the same purpose:

Provided that no licence shall be deemed to extend to any part of such premises not described in the written description and plans required by section 50.

Publication
of licences
granted.

43. (1) The Comptroller shall cause to be published in the *Gazette* quarterly returns of all licences granted, issued and transferred under the excise laws.

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

Disqualifica-
tion for
licence.

44. No licence shall be granted or transferred—

(a) save with approval of the Minister to any person who has been convicted in Sierra Leone of any offence under the excise laws; or

(b) to any person apparently under the age of twenty-one years, unless such person proves himself to have attained such age; or

(c) to any person whose licence has been cancelled under the provisions of the excise laws, or, during his life to his wife or any member of his family resident with him.

45. (1) On the death of any licensed person, the licence may, save as otherwise provided by the excise laws, be transferred by endorsement by the Comptroller to the licensed person's personal representative or to the person beneficially entitled to the business, or to the Official Administrator, or the appointee of the Official Administrator.

Transfer on death of licensee or on assignment or transfer.

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

(3) In respect of every transfer under this section there shall be paid a fee of one pound.

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

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

46. Any holder of a licence may apply to the Comptroller for a transfer thereof to other premises, and the Comptroller may in his discretion grant such transfer by endorsement on payment of a fee of one pound, and the licence shall thereupon be deemed to authorise manufacture on the premises substituted, and no longer authorise manufacture on the premises originally licensed.

Transfer to other premises.

47. (1) Every manufacturer and warehouse keeper shall keep at his factory and warehouse respectively in the approved form and manner such books and forms relating to the manufacture, storing and delivery of excisable goods as the Comptroller may direct, in which he shall make the approved entries at the approved times. Every such entry shall be made legibly in blue

Books to be kept by manufacturer or warehouse keeper and offences in regard thereto.

or black ink and no entry shall be altered in any manner; but any entry may be cancelled by drawing a single line in red ink through the incorrect entry so as to allow the same to remain legible and a correcting entry may be made immediately above the entry so cancelled or in any other approved place.

(2) Such books shall be opened at all times for the inspection of all officers and the manufacturer or warehouse keeper shall allow any officer to take an abstract therefrom at any time.

(3) If any manufacturer or warehouse keeper—

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

(b) fails to make in such books legibly in ink in the approved manner any entry required to be made therein; or

(c) fraudulently or in any manner contrary to the requirements of this Ordinance make any entry, obliteration, alteration or erasure in any such book,

he shall for every such offence incur a penalty of two hundred pounds.

Manufac-
turer to
produce
books and
invoices.

48. In addition to complying with the requirements of sub-sections (1) and (2) of section 47, every manufacturer shall on the request of the Comptroller produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Comptroller shall require and shall answer such questions regarding the description, manufacture, quantity, selling price, consignee, destination and any other matter relating to such goods as shall be put to him by the Comptroller and shall produce such evidence as the Comptroller may consider necessary in support of any information so furnished; and if such manufacturer shall neglect or refuse to carry out any of the provisions of this section or shall untruly or evasively answer any question put to him as aforesaid he shall incur a penalty of one hundred pounds.

Power to
require
certificate
of audit.

49. (1) The Comptroller may require any manufacturer to submit annually, or at any other times specified by the Comptroller, a certificate of audit by an accountant approved by the Comptroller and not being an employee of the manufacturer.

(2) Every such certificate of audit shall certify the correctness of all the books and records required by or under this Ordinance to be kept by the manufacturer, and in addition shall be in

respect of any such matter referred to in section 48 as the Comptroller may require.

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

50. Every manufacturer shall before commencing to manufacture and also at any later time on request therefor being made by the Comptroller deliver to the Comptroller in the approved form and manner such written description and plans of his factory and of every machine, apparatus, utensil or vessel contained therein as the Comptroller may require and no manufacturer shall use any new or substantially alter any existing machine, apparatus, utensil or vessel without delivering to the Comptroller at least two weeks' previous notice thereof in writing; and if any manufacturer shall not deliver such written description and plans to the Comptroller before commencing to manufacture or within one month of the date of any request made therefor by the Comptroller in writing and addressed to him at his factory or shall not give any such notice as aforesaid, he shall for every such neglect incur a penalty of twenty pounds together with a further penalty of one pound for every day during which such neglect continues after incurring the original penalty.

Description of premises to be delivered to Comptroller.

51. It shall be lawful for the Comptroller to prescribe standards and methods of manufacture of excisable goods and of marking and storing excisable goods and implements and materials used in the manufacture of excisable goods.

Standards, marking, storing.

52. Every manufacturer or warehouse keeper shall keep in his factory or warehouse such reasonable and necessary apparatus and instruments for measuring, weighing and testing any excisable goods and materials therefor and any packages, vats or utensils therein as the Comptroller shall require and shall permit any officer to use the same for the purpose of measuring, weighing or taking an account of any excisable goods and materials therefor or of any package, vat or utensil in such factory or warehouse; and if any manufacturer or warehouse keeper shall contravene the provisions of this section or shall use or cause or procure or suffer to be used any false, unjust or insufficient apparatus or instrument or shall practice or suffer to be practised any art, device or contrivance by which any officer may be hindered or prevented from taking a just and

Instruments to be kept by manufacturer.

true measure or account, he shall for every such offence incur a penalty of two hundred pounds and all such false and unjust apparatus and instruments shall be forfeited.

Comptroller
may station
officer on
licensed
premises.

53. It shall be lawful for the Comptroller to station any officer in or upon any factory for the purpose of watching the process of manufacture therein and of enforcing compliance with the provisions of the excise laws; and every manufacturer shall provide accommodation at or adjacent to his factory to the satisfaction of the Comptroller for such officer and in default of so doing he shall incur a penalty of twenty pounds for every week or part of a week during which the default continues.

Assistance
to be afforded
to officers.

54. If on demand of any officers safe and convenient ladders shall not be provided and conveniently and firmly placed and of length sufficient to enable such officer to ascend to and examine any vessel or utensil in any factory or warehouse or to gauge or ascertain the contents or capacity of any vessel or utensil therein or if any such ladder shall not be fixed at or in any part of such vessel or utensil where such officer shall require or if sufficient lights and sufficient aid and assistance shall not be supplied on demand of any officer for the purpose of his gauging or ascertaining the contents or capacity of any vessel or utensil or of searching for or gauging and taking an account of all excisable goods and materials therefor in any such factory or warehouse, as well by night as by day, the manufacturer or warehouse keeper in whose factory or warehouse such officer shall not be assisted as aforesaid shall for each and every such offence incur a penalty of fifty pounds.

PART VI.—POWERS OF OFFICERS.

Officer may
patrol freely.

55. (1) Any officer when on duty may patrol upon and pass freely along and over any part of Sierra Leone and any such officer so patrolling shall not be liable to any prosecution, action or suit for so doing.

(2) The officer in charge of any ship employed for the protection of the excise revenue may take such ship to such place as shall be deemed most convenient for that purpose and keep it there for such time as he shall deem necessary and proper; and such officer shall not be liable to any prosecution, action or suit for so doing.

Officer may
enter factory.

56. Any officer may at all times, by night or by day, enter into any part of any factory or warehouse and gauge, measure

and take an account of every still or other vessel or utensil of any kind and of any excisable goods or materials therefor in such factory or warehouse and take such samples of such goods or materials as he shall require; and if any officer after having demanded admittance into any such factory or warehouse shall not be immediately admitted the manufacturer or warehouse keeper, as the case may be, shall for every such offence incur a penalty of two hundred pounds; and if such officer shall not be immediately and without delay admitted as aforesaid, it shall be lawful for him or any person acting in his aid or assistance at all times, as well by night as by day, to break open by force any of the doors or windows or break through any of the walls of any part of such factory or warehouse as shall in his opinion be necessary to enter such factory or warehouse.

57. Any officer may during the daytime enter into any premises made use of by any person selling or offering for sale any excisable goods upon such premises and take an account of any excisable goods which shall be in the custody or possession of such person and take at any time samples of any such excisable goods, paying for the same the usual price thereof, if demanded; and if any person selling or offering for sale any excisable goods on any premises shall not with a sufficient number of his servants aid and assist to the utmost of his power such officer in measuring and taking an account of all excisable goods in or upon such premises, he shall for every such offence incur a penalty of twenty pounds.

Officer may
examine
stock of
vendor.

58. If any officer shall have reasonable cause to suspect that any goods on which the excise duties have not been paid or secured by certificate or otherwise as required by law are harboured, kept or concealed in any house, building, yard or other place in Sierra Leone, it shall be lawful for such officer without a warrant to enter and search such house, building, yard or other place, by day or by night, and to seize and carry away any such goods on which the excise duties have not been paid or secured by certificate or otherwise as required by law as may be found therein; and such officer may arrest and detain any person in whose possession or under whose control any such goods shall be found and convey him before a magistrate; and it shall be lawful for such officer and he is hereby authorised, in case of resistance, to break open any door and to force and remove any other impediment or obstruction to such entry, search or seizure as aforesaid.

Officer may
search house
and other
places and
seize goods.

Officer may stop ship, aircraft or carriage.

59. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or carriage to ascertain whether any goods on which excise duties have not been paid or secured by certificate or otherwise as required by law 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; and if such officer shall find any such goods or any goods which he shall reasonably suppose ought to be accompanied by a certificate and the person in charge of such ship, aircraft or carriage shall not produce the same on demand, such officer may seize such ship, aircraft or carriage and its contents and may arrest and detain any person found in or upon or accompanying such ship, aircraft or carriage at the time of such stoppage and convey him before a magistrate; and if such person shall fail to satisfy the magistrate that such goods were legally in his custody or possession for removal he shall incur a penalty of treble the value of such goods or one hundred pounds, whichever shall be the greater, and such goods shall be forfeited.

Power to search person.

60. (1) If any officer shall be informed or have reason to suppose that any person is carrying or has about his person any excisable goods the duties on which have not been paid, such officer may search such person; and if such officer shall thereupon find any goods upon which he shall have reason to suppose the duties have not been paid or goods corresponding with the information given to him as aforesaid such officer may seize such goods and may arrest and detain such person and convey him before a magistrate; and if such person shall fail to satisfy the magistrate that the full duties have been paid on such goods he shall incur a penalty of treble the value of such goods or one hundred pounds, whichever shall be the greater, and such goods shall be forfeited.

(2) 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 see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

(3) A female shall not be searched except by a female.

61. If any person liable to arrest under the excise 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.

Power to
arrest.

PART VII.—OFFENCES.

62. Save as otherwise provided in section 64 of this Ordinance, any person who shall be convicted of any offence against the excise laws for which no specific penalty is provided shall incur a penalty of one hundred pounds.

General
penalty.

63. If any person shall manufacture or commence to manufacture any excisable goods without having a valid licence under section 41 he shall incur a penalty of five hundred pounds and all goods in respect of which any such offence shall be committed and also all vessels, utensils, machinery, apparatus, equipment and materials in his possession which in the opinion of the Comptroller are capable of being used in the manufacture of any excisable goods shall be forfeited.

Penalty for
manufacture
without a
licence.

64. Where any goods become liable to forfeiture under the excise laws, any person who shall be knowingly concerned in the act or omission which renders such goods liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by law in respect of such offence or, where no such penalty is provided, shall incur a penalty equal to treble the value of such goods or one hundred pounds, whichever shall be the greater.

Penalty
where goods
forfeited.

65. If any person shall in any matter relating to excise make and subscribe or cause to be made and subscribed any false declaration or 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, if any person shall make or sign any declaration made for the consideration of the Comptroller on any application presented to him, the same being untrue in any particular, or if any person shall answer untruly any questions put to him by any officer acting in the execution of his duty or if any person shall counterfeit, falsify or wilfully use when counterfeited or falsified any document required by the excise laws or by or under the directions of the Comptroller or any instrument used in the transaction of any business or matter relating to excise or shall

Penalty for
false
declaration.

alter any document or instrument relating to excise after the same has been officially issued, or 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 excise or shall on any document or instrument required for the purpose of the excise 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, every person so offending shall incur a penalty of five hundred pounds.

Penalty for evading excise laws generally.

66. If any person with intent to defraud Her Majesty of any duties due on any excisable goods shall knowingly harbour, keep or conceal or knowingly permit or suffer or cause or procure to be harboured, kept or concealed any such goods or with like intent shall knowingly acquire possession of or be in any way knowingly concerned in carrying, removing, depositing, concealing or in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any excise duties or of the provisions of the excise laws, he shall for each such offence incur a penalty equal to 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.

Obstructing officer.

67. 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 under the excise laws or prevent the apprehension of any such person or obstruct any officer 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 such offence, he shall for each such offence incur a penalty of one hundred pounds.

Personation of officer.

68. If any person, not being an officer, shall take or assume the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any 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 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.

69. (1) No person with intent to frustrate the execution of his duty by any officer shall by any means warn or attempt to warn any person engaged in the commission of an offence against the excise laws or attempting to commit any such offence, whether any person be or not within distance to take advantage of any such 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 intent as aforesaid shall be upon the defendant against whom such charge is made.

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

70. If any person shall offer for sale any excisable goods under pretence that the duties due thereon have not been paid or that the same have not been legally made, all such goods (although not liable to any duties or although legally made) shall be forfeited.

Offering goods for sale under pretence that the duties are not paid.

71. (1) 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 receive with the approval of the Governor or the Comptroller, such officer so offending shall on proof thereof to the satisfaction of the Governor 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.

Officer taking unauthorised fee.

(2) If any officer shall make any collusive seizure or deliver up or make any agreement to deliver up or not to seize anything 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 for the purpose of seizing anything and obtaining any reward for such seizure or otherwise, every such officer or other person 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

Collusive seizure and bribery.

agreement with any such officer to induce him in any way to neglect his duty or to conceal or connive at any act whereby any provision of the excise laws may be evaded, shall incur a penalty of five hundred pounds.

PART VIII.—SEIZURES.

General
provisions
as to
forfeiture.

72. All ships, aircraft and carriages together with all animals and things made use of in the removal or conveyance of any goods liable to forfeiture under the excise laws shall be forfeited; and all ships, aircraft, goods and carriages together with all animals and things liable to forfeiture and all persons liable to be detained for any offence under the excise laws shall or may be seized or detained in any place, either upon land or water, by any officer; and all ships, aircraft, goods and carriages together with all animals and things so seized shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any ship, aircraft, 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.

Procedure
on seizure.

73. (1) Whenever any seizure shall be made, unless in the possession of or in the presence of the offender or owner, as forfeited under the excise laws, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the owner of the 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 excise laws 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 owner thereof or some person authorised by him shall within one calendar 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; but if any things so seized shall be of a perishable nature or consist of animals the same may by direction of the Comptroller be sold 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 of the things seized on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

74. All seizures whatsoever that shall have been made and condemned under the excise laws shall be disposed of in such manner as the Comptroller may direct.

Disposal of seizure.

75. (1) No claim or appearance shall be heard or permitted for the restoration of any animal, carriage, ship, aircraft 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, describing 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, ship, aircraft 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, ship, aircraft or goods shall be condemned as if no claim or appearance had been made; and if such animal, carriage, ship, aircraft or goods shall at the time of the seizure thereof be the *bona fide* property of any number of proprietors exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-proprietors or to make such oath as aforesaid; and if any such animal, carriage, ship, aircraft 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 secretary or a director of such company.

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

(2) For the purposes of this section a company means a company registered in Sierra Leone under the provisions of the Companies Ordinance but does not include any company or association or persons calling themselves a company not so registered.

Cap. 249.

PART IX.—LEGAL PROCEEDINGS.

76. All pecuniary penalties not specifically designated fines, and all forfeitures incurred under or imposed by the excise laws, and the liability to forfeiture of any article seized under the authority thereof, and all charges, expenses and duties, and all other sums of money whatsoever payable under the excise laws, may be sued for, determined, enforced and recovered by suit or other appropriate civil proceedings in a Magistrate's Court,

Civil proceedings.

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 excise have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any such proceedings.

Power of
court to
commit to
prison.

77. Whenever any person is adjudged to pay a civil pecuniary penalty or costs in respect of any offence against the excise laws, the court may order him in default of payment to be committed to prison for any term not exceeding one year (or where the judgment debt, together with costs, does not exceed 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.

Criminal
proceedings.

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

Costs.

79. In civil actions and proceedings at the suit of the Comptroller under the excise laws the same rule as to costs shall be observed as in suits or proceedings between private persons.

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

80. Notwithstanding any provision contained in the excise 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—

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

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

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

81. No proceedings civil or criminal shall be instituted under the excise 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.

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

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

Place of offence.

83. Any officer may conduct any prosecution or other proceeding whether criminal or civil under the excise laws in respect of any offence or penalty.

Officer may prosecute.

84. When in any proceeding relating to the seizure of any carriage, ship, aircraft or goods or pursuant to any act done by any officer in the execution or intended execution of his duty under the excise laws, 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; and 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; and in case any action, or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act as aforesaid (whether any proceedings shall have been taken in respect of the same or not or having been taken the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act, then the plaintiff shall recover any things seized or the value thereof without costs of suit but no conviction shall be recorded against the defendant.

Certificate of probable cause of seizure or act of officer.

85. Whenever the Comptroller shall in any case proceed by civil proceeding in any court against any person for any offence under the excise laws, and it shall appear to such court that such person is likely to abscond before the case can be heard, such court shall grant a warrant to apprehend and bring such person before the court; and, on his being so brought, shall

Where proceedings taken defendant may be arrested.

require him to give by recognisance, or by deposit of money or other valuable property, security to the satisfaction of such court to appear before the court at any time when called upon while the case is pending and until execution or satisfaction of the order or conviction that may be passed against him therein. And the surety or sureties shall undertake in default of such appearance to pay any sum that may be adjudged against such defendant in the case, and in default of such security the court shall commit such person to prison or to the custody of the police:

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.

Penalties to be paid to general revenue.

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

PART X.—PROOF IN PROCEEDINGS.

Onus of proof on defendant in certain cases.

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

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

Evidence of officers.

88. If in any proceedings under the excise 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.

Comptroller to certify value.

89. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is incurred under the excise 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 excise shall have been paid, were sold at or about the time of the offence, or according to the rate and price

for which the like goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond; and no goods shall be deemed to be of less value by reason of any damage or injury they may have sustained in the course of any attempt to destroy or make away with the same by any person offending or endeavouring to offend against the excise laws.

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

90. In any proceedings under the excise laws the production of a certificate purporting to be signed by a Government Analyst shall be sufficient evidence of all the matters therein stated unless the contrary be proved.

Government Analyst's certificate sufficient evidence.

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

Admissibility of copies of documents.

92. If in any proceedings under the excise laws it may be necessary to give proof of any order or letter of authority issued by the Governor, Minister, 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.

Proof of order of Governor and other persons.

93. Condemnation by any court under the excise 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 officer of such court.

Certificate of condemnation.

PART XI.—SUPPLEMENTARY.

94. The Governor in Council may make regulations for the better carrying out of the provisions of the excise laws and may in such regulations prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Regulations.

Forms.

95. The Comptroller may from time to time prescribe forms required to be used for the purposes of the excise laws.

Removal and
delivery in
special cir-
cumstances.

96. The Comptroller may in any special circumstances permit the removal and delivery of goods in such form and manner as he may direct to meet the exigencies of any case to which the excise laws may not be conveniently applicable.

Restriction
on use of
materials.

97. It shall be lawful for the Governor in Council to restrict the use of any materials used in the manufacture of excisable goods.

Change of
titles of
office and
department
in all
documents.

98. On and after the coming into force of this Ordinance there shall be substituted in all Ordinances, regulations, orders, orders in council, notices, announcements or other notification of any kind whatsoever for a reference to the Comptroller of Customs a reference to the Comptroller of Customs and Excise and where in any such document as aforesaid there is a reference to the Department of Customs or the Customs Department there shall be substituted respectively a reference to the Department of Customs and Excise or the Customs and Excise Department.

Sec. 12 (1).

FIRST SCHEDULE.

Excisable Goods.	Rate of Excise Duty (this shall come into effect on a date to be notified by the Governor by Notice in the <i>Gazette</i>).
1. Cigarettes manufactured in Sierra Leone—	
(a) where the weight of 1,000 cigarettes does not exceed 2 lbs.	30 per cent of the selling price.
(b) where the weight of 1,000 cigarettes exceeds 2 lbs. but does not exceed 2½ lbs.	40 per cent of the selling price.
(c) where the weight of 1,000 cigarettes exceeds 2½ lbs.	50 per cent of the selling price.
2. Cigars manufactured in Sierra Leone ...	10s. 0d. a lb.
3. Tobacco manufactured in Sierra Leone and not in this Schedule particularly enumerated, excluding tobacco prepared by the grower in the primitive fashion and not for sale	10s. 0d. a lb.
4. Snuff manufactured in Sierra Leone ...	6s. 8d. a lb.

SECOND SCHEDULE.

Section 26.

THE EXCISE ORDINANCE.

FORM OF WARRANT OF DISTRESS.

To

I.....Comptroller of Customs and Excise, by virtue of the powers vested in me by section 26 of the Excise Ordinance, do hereby authorise you to collect and recover the sum of.....due for excise duty from.....manufacturer, having his factory at.....and for the recovery thereof I further authorise that you, with the aid (if necessary) of your assistants and calling to your assistance any member of the Police Force which assistance they are hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said manufacturer wherever the same may be found and on all machinery, plant, tools, ships, aircraft, vehicles, animals, goods and effects used within Sierra Leone in the manufacture, sale or distribution of excisable goods which you may find in any premises or on any lands in the use or possession of the said manufacturer or of any person on his behalf or in trust for him.

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

GIVEN under my hand at.....this.....day of
.....19.....

.....
Comptroller of Customs and Excise.