



**STANDARD OPERATING PROCEDURES (SOPs)**  
**FOR RECEIVING INTERNATIONAL**  
**EMERGENCY RELIEF CONSIGNMENTS AND EQUIPMENT IMPORTED FOR**  
**HUMANITARIAN PURPOSES**

**SIERRA LEONE**

**Leading agency: National Revenue Authority**  
**With the participation of WCO and UN-OCHA**

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### **I. INTRODUCTION**

The republic of Sierra Leone is situated on the West Coast of Africa, bordering the North Atlantic Ocean, between Guinea and Liberia. The land area covers approximately 71,740 sq. km. administratively; the country is divided into five regions, namely North -western Province, Northern Province, Southern Province, Eastern Province and the Western Area where the capital Freetown is located. The provinces are further divided into fourteen districts, while the districts in turn are subdivided into chiefdoms, governed by traditional paramount chiefs. Sierra Leone has a population of 7,396,000 inhabitants<sup>1</sup>.

The occurrence and severity of disasters have been on the increase. Some portion of the population is affected by high vulnerabilities especially those in informal settlements at the sea front and hills in urban centres.

The devastation of three national disasters between 2015–2017 has been the worst recorded in recent time. The impact of floods, Ebola and landslide had catastrophic effects on both infrastructure and human development index of the country. Sierra Leone was among the West African countries worst affected by the Ebola virus disease. The disease was detected in rural Guinea in February 2014 and spread to Sierra Leone through Kailahun district in May 2014. In August 2014, WHO declared Ebola outbreak an international public health emergency. In Sierra Leone, more than 8,000 people were infected, and more than 3,000 died of the disease. At the initial stage of the disaster the country was not prepared to deal with such emergencies due to bureaucracies and inadequate knowledge and infrastructures. WHO declared Sierra Leone Ebola-free in November 2015.

### **II. MISSION OF THE NATIONAL REVENUE AUTHORITY**

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The National Revenue Authority (NRA) was established on the 13th September 2002 through an Act of Parliament called the National Revenue Authority Act, 2002 (Act No-11).

Mandate: The NRA is charged with the responsibility of assessing and collecting domestic taxes, customs duties and other revenues specified by law, as well as administering and enforcing laws relating to these revenues.

Vision: To have an equitable, effective, simple and transparent tax system.

Mission: To maximize revenue collection for national development and to buttress sustainable economic growth through:

- Formulating and implementing policies and procedures which promote effective, efficient, transparent, and accountable tax systems
- Designing simple and effective business processes

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<sup>1</sup>Source: SSL Census 2014 population and housing

- Developing and enhancing human capacity for improved service delivery
- Understanding and enhancing the business environment by liaising and collaborating with relevant MDAs, local and international institutions, taxpayers and other relevant stakeholders

Core Values:

Our activities will be guided by the following core values:

- Integrity  
We are committed to the highest standards of trust and honesty
- Transparency  
We will act in accordance with the letter and spirit of law at all times and ensure full disclosure of information as and when legally required
- Accountability  
We will ensure that appropriate mechanisms exist for staff to be held accountable for their decisions and actions
- Equity:  
We value individual differences and treat customers with dignity and respect

Information available at: <http://nra.gov.sl/>

### III. COORDINATION MECHANISMS IN SIERRA LEONE

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#### **NATIONAL PLATFORM FOR DISASTER RISK REDUCTION:**

The National Platform for Emergency and Disaster Risk Reduction (NPDRR) is the highest body to coordinate Disaster Management activities in Sierra Leone. It is chaired by the Vice President. This platform meets quarterly in periods of non-emergency. It can be activated to meet daily in times of emergencies.

The membership is drawn from different stakeholders who have humanitarian and or disaster management mandates. It is attended by representatives from Ministries, Departments, Agencies, International Non-governmental Organisation, Non-governmental Organisation and United Nations Agencies with humanitarian mandates.

The MoHS deals with health emergencies and ONS deals with natural disasters.

#### **CONCEPT OF OPERATION**

1 The concept of operations for this plan is focused primarily on the delivery of a capable national response to disaster.

2 Mitigation and prevention must be a constant ongoing national piece of work under the Office of National security. Ministries, Departments and Agencies (MDAs) are required to conduct detailed planning of the required mitigation and prevention measures.

3 MDAs are expected to put in place the requisite preparations to ensure that they can fulfill their disaster responsibilities. Planning must seek to deliver lasting effects, which shape national behavior; builds broad capability across all MDAs; and ensures national readiness.

4 As soon as a disaster event has been identified, all MDAs must be capable of delivering a rapid coordinated response at both the national and district levels. The success of this will rely on detailed understanding of responsibilities; empowered action across all levels; and a clear rapid flow of information ensuring a common understanding of what has occurred.

5 The National threat level will depend upon the severity of the disaster. Disaster could be supported in a steady state, Level 1 or Level 2 Emergency. At a Level 1 National Emergency, the relevant District Disaster Management Committee(s) (DDMCs) will lead the response. At a Level 2 National Emergency the NSSG is activated through which the coordination of the multi-agency response is completed. The responsibilities outlined in this plan can be used for all threat levels with the National level excluded for a Level 1 National Emergency

6 At the district level this means the activation of the District Disaster Management Committee into response mode and the establishment of a District Emergency Response Centre at the site of the event.

7 The desired end state is to have a rapid response in support of those impacted and affected by disaster, efficient deployment of resources, rapid decision making and a clear and comprehensive medium term and long term plan for those affected.

## **DETAILED TASKS**

**National Strategic Situation Group (NSSG):** The NSSG will be the national GOLD (Strategic) level of response. It is to:

- Coordinate all national preparations to mitigate the impact of a disaster
- Oversee national test exercises, including a program at district level
- Provide national support to the lead MDA's in the conduct of its response operation
- Coordinate the support of the international community
- Ensure that the NPDRR understand and can provide direction on the national response

8 **Office of National Security:** ONS is the district SILVER (operational) level of the response. It is to:

- Ensure that all MDAs are fully aware of, have planned for and been regularly exercised in their responsibilities to a disaster

- Ensure that all national resource preparations, including funding, are in place
- Ensure that the NPDRR has full oversight of national preparations and understands the nature of any ongoing national risk to disasters
- Ensure the international community understands national planning and knows about any major capability gaps
- Coordinate strategic communications in support of the MIC
- Ensure DDMCs are ready to fulfill their role in the event of a disaster

9 **Ministry of Health and Sanitation:** The MOHS is to:

- Facilitate the clearance of medical items by approving requests to import medicines as per the WHO list of essential medicines
- Provide adequate supervisory role in the clearance and distribution of medicines during emergency
- Monitor the quality of medicines that are imported during emergencies
- Coordinate all actions with the NSSG, ensuring a full flow of information across all levels of operation;

10 **Sierra Leone Police:** The SLP is to:

- Ensure it is ready, in all aspects, to support a rapid response to a disaster event
- Maintain public order during the response
- Support the DDMC and DEOC in the security needs of the response

11 **Republic of Sierra Leone Armed Forces:** RSLAF is to:

- Ensure it is ready, in all aspects, to support a rapid response to a disaster within any district in line with a MACC tasking;
- **Ministry of Finance :**
- In cases of emergency, the Minister of Finance approves the requests for clearance on permit and send them straight to Customs for clearance
- Support the Office of National Security and other line Ministries in funding the Disaster Response & Preparation activities
- Ensure that immediate financial support is provided in the event of a disaster and emergency
- Review request consistent with relevant laws and policies

**12 Ministry of Planning and Economic Development (MoPED):** MoPED is to be engaged on the SOP, since they have just been separated from the Ministry of Finance.

## COORDINATION MECHANISM

The President declares the emergency. ONS has the sole responsibility of coordinating national emergencies and, based on its mandate, ONS summons the Emergency Coordination Committee composed of all relevant agencies. The Terms of Reference of the coordination committee are included at Annex...

“**The Ministry of Health and Sanitation (MOHS)**” develops and implements the Public Health SOPs for Health emergencies; and “**the Office of National Security (ONS)**” develops SOPs for Natural Disasters.

- a) Who is responsible for declaring the disease outbreak?

The President of the Republic of Sierra Leone declares a major disease outbreak by the advice of Chief Medical Officer in consultation with the National Security Coordinator (NSCoord).

- b) Who is responsible for declaring the natural disaster?

The President of the Republic of Sierra Leone declares the natural disaster by the advice of the National Security Coordinator.

- c) Who is responsible for requesting international assistance?

The President of the Republic of Sierra Leone requests international assistance by the advice of the National Security Coordinator (NSCoord) in major disasters. For level 2&3 emergencies NSCoord requests international assistance to UN Resident Coordinator.

**12.a The Integration of International Support:** If a significant amount of international support is deployed to support the operation then the following guidelines should be followed:

- International organizations already in country should inform the NSSG of their intention to deploy and then link up to the DDMC and ONS District Security Coordinator, as well as their partner MDA
- International organizations deploying resources to Sierra Leone should inform the NSSG of their intention, at which time they will be formally handed over to the ONS, District Security Coordinator (SILVER Level of command), to ensure full coordination in their operation
- International organizations that are registered with the MPED as per chapter xx should send a representative to NSSG meetings throughout the outbreak

- On arrival in the district the Team Leader must report to the DDMC and ONS District Security Coordinator. They should ensure that the district understands their capabilities and in turn is briefed on:
  - The developing situation
  - Critical needs
  - Reporting arrangements
  - Daily meetings
  - Key personnel.

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**14 Monitoring Operations and Critical Information Requirements:** As a key part of its role, the NSSG must closely monitor the events during any disaster so that it can better direct national operations and assess progress or the need for the commitment of additional resources. This will take two primary forms:

**14.a NSSG Coordination Meetings:** The NSSG convenes the first coordination meeting for emergency/disaster response. Meetings will occur as often as required. A meeting rhythm will be published by ONS in its role as the NSSG secretariat.

**14.b Critical Information Requirements:** Critical Information Requirements (CIR) is particularly relevant during any preparation and ongoing monitoring. It is the means by which the NSSG formally identifies the information needed on a regular basis so that it can assess the true extent of preparedness or operational delivery. This will, in turn, be used to support weekly briefings to the President by the NSCoord and CMO.

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#### **IV. OBJECTIVES OF THE STANDARD OPERATING PROCEDURES**

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The objectives of these standard operating procedures for receiving international emergency relief consignments and equipment imported for humanitarian purposes are to:

- Provide an operational guide for humanitarian actors that are importing international emergency consignments into Sierra Leone or transiting international humanitarian relief aid through the affected country
- Provide information on customs facilitation measures for the importation of emergency relief items to all the customs officers and other related stakeholders.



- Implement customs facilitation measures for the importation and/or transit of international emergency relief consignments and facilitate the process

## V. GOVERNMENT ENTITIES INVOLVED IN THE IMPORTATION OF RELIEF CONSIGNMENTS

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d) List the government entities

- **The National Revenue Authority:** It provides effective clearance of goods crossing the borders and applies anti-smuggling measures in ways that maximize revenue collection and promote trade competitiveness
- **Ministry of Foreign Affairs and International Cooperation:** Process duty free concession for authentic relief items
- **Ministry of Health and Sanitation:** Facilitate duty free concession for medical supplies through Ministry of Planning and Economic Development
- **Sierra Leone Police:** It provides effective border security
- **Office of National Security (ONS):**The Government's primary coordinator for the management of national emergencies such as disasters be it natural or man-made
- **Ministry of Finance (MoF):**Approve duty free concession for relief items
- **Immigration Department:** Issuance of landing visas and permit for relief workers
- **Sierra Leone Airport Authority (SLAA):** Facilitate storage and delivery of relief items
- **Sierra Leone Ports Authority (SLPA):** Facilitate storage and delivery of relief items
- **Ministry of Transport and Aviation (MTA):**Facilitate effective delivery of relief items

- **Ministry of Trade and Industry (MTI):** during emergencies, MTI issues a blanket letter to the destination inspection company not to issue CVC (Classification and Valuation Certificate) and thus expedite the clearance process-
- **Republic of Sierra Leone Armed Forces:** It provides effective border security
- **Sierra Leone Standards Bureau (SLSB):** Provide quality assurance of relief items

## VI. TRIGGER TO ACTIVATE THE STANDARD OPERATING PROCEDURES

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The Emergency can be triggered by the President of the Republic of Sierra Leone.

In line with the Constitution of Sierra Leone Act No.6 of 1991(SOP can be activated by the pronouncement or declaration of Emergencies). Once the emergency is declared the SOPs come into effect.

This trigger is applicable to all customs entry points listed in Chapter VII.

## VII. POINTS OF ENTRY

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The points of entry to receive international emergency relief items are listed below

Drug imports and exports shall be restricted to designated ports which shall be equipped with adequate storage facilities and on-the-spot test facilities to ensure quality

### Airports

Freetown International Airport, Lungi	24 hours 7/7 International Airport	Contact: Customs Manager Outstations Sahr Philip Lahai, <a href="mailto:lahaisahr@gmail.com">lahaisahr@gmail.com</a>
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### Sea Ports

<b>Port of Freetown</b>	Queen Elizabeth II Quay. It is the sea port for import of international relief. It is as well the sole sea port for export of transshipment.	<b>Physical Examination Manager-</b> Abu Kanneh <a href="mailto:akanneh@nra.gov.sl">akanneh@nra.gov.sl</a>
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## VIII. DESCRIPTION OF THE CUSTOMS FACILITATION MEASURES

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This chapter provides a list of customs facilitation measures for the importation of international emergency relief consignments.

#### A- Registration of NGOs

##### NGOs registration process in SL:

- 1) Register with SLANGO
- 2) Register with the Ministry in charge of NGOs activities (NGO's choice)
- 3) Register with the Ministry of Finance and Economic Development (MoFED)
- 4) Purchase a registration form at the NGO Unit within the MoFED and submit the following documents to MoFED:
  - Letter including the background of the organisation/Type of activities planned to be implemented/Area (location) of operations in Sierra Leone
  - Copy of NGO's registration certificate from HQ
  - Letter from HQ authorizing (name person) to register the NGO in Sierra Leone
- 5) Submit the registration form completed and the following documents:
  - Copy of Constitution/Bye-Laws/Memorandum and Articles of Association
  - Mission Statement (if not in Constitution)
  - Sample or Description of Logo
  - Copy of organogram- stating any vacant positions
  - List of personnel

#### **A-EMERGENCY RELIEF ITEMS**

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Sierra Leone has ratified the Revised Kyoto Convention on the 12th of July 2015, therefore, the definition for "relief consignments" is:<sup>2</sup>

- goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster; and
- all equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission.

#### **B -TAX EXEMPTION**

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During emergency situation permit clearance is approved for emergency relief. The Procedure for this is:

- Submit a letter to the Ministry of Finance to request approval for the clearance of relief consignments on duty-free permit. Attach the shipping documents.
- Go to Customs for clearance.

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<sup>2</sup>WCO. The Revised Kyoto Convention. Available at: [http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf\\_revised\\_kyoto\\_conv.aspx](http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf_revised_kyoto_conv.aspx)

However, after clearance this procedure needs to be regularised by going through the normal duty-free process (perfection of the documents in ASYCUDA).

This after-clearance process entails the following steps:

The importer<sup>3</sup>/C&F agent has to submit to the Commissioner of Customs the following documents for validation:

- Bill of Lading/Airway Bill
- Invoice
- Packing list
- Donation letter
- Any other relevant documents

The importer/C&F agent submits to the line Ministry to facilitate

### **C – PRE-ARRIVAL CLEARANCE PROCEDURE**

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The organisation needs to contact a C&F agent who will be in charge of obtaining the Taxes & Duties exemption and who will as well submit the Single Customs Declaration into ASYCUDA at Direct Traders Input (DTI) Bureau at Customs House in Cline Town or remotely. Doing so, the system will print out the Single Customs Declaration (SCD) and Assessment Notice with a unique reference number. The C&F agents need to submit the SCD to customs and print two copies before starting the clearance process.<sup>4</sup>

### **D–CUSTOMS DECLARACION**

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#### **a) Electronic Customs Declaration**

ASYCUDA ++ is now in operation at Sierra Leone's main seaport at Freetown (Queen Elizabeth II Quay), the Lungi International Airport and Gbalamuya Border Post, Kambia District. There is a processing fee to be paid by organisations associated to the use of ASYCUDA.

Procedure:<sup>5</sup>

- C&F submits the Single Customs Declaration + the appropriate documents according to the items (see table section C)
- The system will assign a lane to be followed by the consignment. It can be red, yellow, green and blue. Yellow and red lane might include customs valuation, additional documentary check and/or physical examination. Consignments channelled into the green and blue lane will get a release order and the importer will be able to pick the items immediately.

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<sup>3</sup>Not limited to NGOs

<sup>4</sup>National Revenue Authority. Pre-Clearance and Clearance process. Available at:

[http://nra.gov.sl/sites/default/files/Revised%20%20Customs%20Clearance%20Process\\_0.pdf](http://nra.gov.sl/sites/default/files/Revised%20%20Customs%20Clearance%20Process_0.pdf)

<sup>5</sup>National Revenue Authority. Import and Export Procedure. Available at: <http://nra.gov.sl/import-and-export/import-and-export-procedure>

**b) Manual Customs Declaration**

In case there is no power/electricity, humanitarian organisations can lodge a manual customs declaration. They complete the electronic declaration later on as soon as the system is operational again. If not, the customs agent will black-listed. A copy of the declaration is attached as an Annex.

**c) Documents to accompany the Customs Declaration**

Documents required to UN Agencies					
	Food	NFI	Medicines	Vehicles	Telecomsequipment
D&T exemption	Yes	Yes	Original	Yes	Yes
Invoice	Yes	Yes	Original	Yes	Yes
AWB/BoL	Yes	Yes	Original	Yes	Yes
Donation certificate	Yes	Yes	Original Yes	Yes	N/A
Packing list	Yes	Yes	Original	Yes	Yes
Phytosanitary certificate	Yes	N/A	N/A	N/A	N/A
Other documents	Certificate of origin, certificate of radiation, certificate of diplomatic mission (1 copy each)	N/A	Import certificate from the Pharmacy Board of SL	N/A	N/A

Documents required to NGOs					
	Food	NFI	Medicines	Vehicles	Telecoms equipment
D&T exemption	Original + copy	Original + copy	Original + copy	Original + copy	Original + copy
Invoice	Original + copy	Original + copy	Original + copy	Original + copy	Original + copy
AWB/BoL	Original + copy	Original + copy	Original + copy	Original + copy	Original + copy
Donation certificate	Original + copy	Original + copy	Yes	N/A	N/A
Packing list	Original + copy	Original + copy	Original + copy	Original + Copy	Original + Copy
Phytosanitary certificate	Original + copy	N/A	N/A	N/A	N/A
Other documents	Certificate of origin, certificate of radiation, certificate of diplomatic mission (1 copy each)	N/A	Import certificate from the Pharmacy Board of SL	N/A	N/A

According to the Guidelines for the Donation of Medicines, Medical Supplies and Equipment to Sierra Leone (2004), medicines for donations should be based on the National List for Essential Medicines in Sierra Leone. Regarding medical supplies and equipment, they should meet international standards and/or the requirements of the Standards Bureau (Ministry of Trade and Industry). Also, all medicines and medical supplies must be registered by the Pharmacy Board of Sierra Leone. The Process to register is available in the Guidelines for the Donation of Medicines, Medical Supplies and Equipment to Sierra Leone (2004). In exceptional cases, approval may be sought for clearance from the Ministry of Health and Sanitation. Medicines and medical supplies must be labelled in English.

#### How to get the certificate from the Pharmacy Board of SL?

Organisations need to purchase the registration form at the Pharmacy Board of SL (Head Quarter-Central Medical Stores, New England Ville, Freetown, Sierra Leone. Regional Offices- Bo, Kenema, Makeni and Kono). At the Pharmacy Board Office, there is a list with all the registered products. Product registration takes a maximum of three months after the date of submission of a complete application.<sup>6</sup>

### **E - PRIORITIZATION**

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The Customs administration prioritises the clearance of relief consignments once they receive the return authorisation from the relevant ministries.

### **F-INSPECTION OF INTERNATIONAL HUMANITARIAN CONSIGNMENTS**

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Sierra Leone has no expedited inspection and documentation procedures in place to facilitate the rapid entry of goods and equipment intended for international disaster response operations. All goods imported into Sierra Leone are subjected to destination inspections, which are, in turn, subject to a fee.<sup>7</sup>

### **G-SEARCH AND RESCUE DOGS**

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The Ministry of Agriculture, Forestry and Food Security is responsible for allowing search and rescue dogs to enter the country.

As per the national legislation, an international vaccination certificate is required .

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<sup>6</sup>Pharmacy Board of Sierra Leone. Available at: <http://www.pharmacyboard.gov.sl/site/Resources/FAQs.aspx>

<sup>7</sup>Logistics Cluster (2015) Logistics Cluster Assessment Sierra Leone

Contacts	Details

## H-MEDICINES

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To import medicines in the country, all importers should:

Write a letter to the Permanent Secretary of the Ministry of Health and Sanitation requesting for approval to import medicines for the current emergency. As an annex, add the list of medicines that are intended to be imported.

Within 24 hours the Permanent Secretary of the MOHS gives an authorisation to dispatch the items.

At the port of entry (airport and port) the Pharmacy Board authorises immediate release and the required documents (tax exemption certificate) are presented subsequently.

### a) National list of essential medicines vs WHO Model List of Essential Medicines (20th List – March 2017)

Annex 1 - National list of essential medicines:

- In the “Basic Package of Essential Health Services for Sierra Leone (2004), there is a list of essential drugs and medical consumables in Sierra Leone.

Link: <http://apps.who.int/medicinedocs/en/d/Js19423en/>

- There is also a list from the Pharmacy and Drugs ACT N°58 (2001)/Section First Schedule

Link: <https://www.sierralii.org/sl/legislation/act/2001/12>

- Link to the WHO Model List of Essential

Medicines: [http://www.who.int/medicines/publications/essentialmedicines/20th\\_EML2017.pdf?ua=1](http://www.who.int/medicines/publications/essentialmedicines/20th_EML2017.pdf?ua=1)

### b) List of banned, restricted or controlled food, drugs, cosmetics and chemicals

The Board of Pharmacy has a list (official name of the list to be added + a “url” or a copy in Annex)

Annex 2 - List of banned, restricted or controlled food, drugs, cosmetics and chemicals

Only the Pharmacy Board has the authority to allow the importation of medicines on the list of banned, restricted or controlled food, drugs, cosmetics and chemicals. The Pharmacy Board operates at the major airports and ports and joint inspections with NRA are performed. At the seaport, scanning is mandatory for security purposes. The responsibility lies with the destination inspection company.

Contacts	Details

Director of the Board of Pharmacy	+232 22) 228497, 225983, 229346 <a href="mailto:info@pharmacyboard.gov.sl">info@pharmacyboard.gov.sl</a>
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### I-TELECOMMUNICATION EQUIPMENT

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The Ministry of Information and Communications is responsible for the temporary admission of telecommunication equipment and for delivering permits for band width.

Contacts	Details
NATCOM	Larry Fangawa, Manager

### G – VEHICLES

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The Ministry of Transport and Aviation is responsible for the temporary admission of vehicles and NTA.

Contacts	Details
SLRSA (SL Road Safety Authority)	Mohamed Lamrana, Assistant Public Relations & Outreach Officer

According to the national legislation, procedures are as follows:

### IX. ONE – STOP - SHOP / SINGLE WINDOW

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#### a) Single Window

Single window is not available now, but proposed to be activated during the implementation of the ASYCUDA World.

#### b) One-stop-shop at the airport

Airport Security Committee comprising various stakeholders is already stationed there and works during emergencies. They are responsible for consolidating and expediting the legal requirements concerning entry of incoming International Personnel, Goods, Equipment and Transport.

### X. TRANSIT OF INTERNATIONAL EMERGENCY RELIEF CONSIGNMENTS

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Transit from Sierra Leone is guided by the ECOWAS supplementary convention A/SP.1/5/90 establishing a community guarantee mechanism for inter-stat road transit of goods.<sup>8</sup>

The following are the requirements that make transit of international emergency relief possible:

**Authorised Clearance Permit from the Commissioner General of National Revenue Authority (NRA), Authorised Permit from the Inspector General of Police (for vehicles conveying relief commodities to safely pass through checkpoints undisturbed).**

All consignments in transit are accompanied by an ASU (Anti-smuggling Unit) officer from Customs.

## XI. TEMPORARY ADMISSION

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According to the Customs Act for Sierra Leone (2011), temporary admission is granted for imported goods, subject to their re-exportation in the same state, with conditional relief from duties and taxes for:<sup>9</sup>

- Professional equipment
- Scientific equipment
- Motor vehicles
- Welfare materials for seafarers
- Humanitarian goods e.g. mobile hospitals

### **Procedures for Temporary Admission applicable to NGOs only**

Goods are accepted under temporary admission on the condition that they will be re-exported. The importer writes to the Commissioner-General for approval so that all taxes and duties will be suspended. The letter should also mention the duration of temporary admission. A request for extension can be made if and when necessary. In the case of relief goods on which duty/taxes are exempted, only commissioner-General's approval is required to admit the goods. A deposit equivalent to the duty payable is being raised and reimbursed when the goods are re-exported.

In case the importer is entitled to duty-free, the deposit will be refunded, provided the importer does the duty-free procedure.

## XII. RE-EXPORT PROCEDURES

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Goods are re-exported out of Sierra Leone free of export duty/taxes provided:

The goods have not undergone any manufacturing, processing, or repairs while inside Sierra Leone;

The exporter produces documents of previous importation into the country. The re-exported goods can be identified by customs officer as the goods which were imported. Customs officer verifies the documents and ascertains that the goods were actually imported into the country.

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<sup>8</sup> Logistics Cluster (2015) Logistics Cluster Assessment Sierra Leone

<sup>9</sup>SL government (2011) The Customs Act. Sierra Leone Gazette Vol.CXLII N°66.

That any sums chargeable as a result of any repayment or remission of or conditional relief for duties and taxes or any subsidies or other amount granted on importation are exempted.

Re-exportation occurs no longer than one year subsequent to the time of importation.

In case of importation instead of temporary admission, the importer should write a letter to the Commissioner of Customs to request cancellation of the importation. The shipping documents and the initial Customs declaration should be attached.

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### **XIII. PROHIBITED ITEMS**

There is no comprehensive list of prohibited items in the Customs Act, 2011. However, some prohibited/restricted items are mentioned in the Act. Such as illegal drugs, arms and ammunitions, explosives, some dangerous chemicals, pornographic materials, etc.

Annex: Part IV Section 63 Customs Act, 2011

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### **XIV. UNCLAIMED RELIEF GOODS**

Unclaimed goods whether relief or non-relief items go to Depot 3 after ninety days from the date of arrival. Once the consignment gets Depot 3, the importer is restricted access. However, the importer is still liable to clear the goods after going through all the customs formalities (writing for Commissioner of customs' approval, complete customs declaration in the ASYCUDA<sup>++</sup> system, pay required duties/taxes for dutiable goods and ASYCUDA processing fee decided upon a law issued by the 2011 Finance Act; in the case of relief goods, duty waiver is sought).

If the goods are not still cleared after ninety days from the date of arrival of the goods, they are gazetted for auction.

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### **XV. REVISION OF THE STANDARD OPERATING PROCEDURES**

The Standard Operating Procedures for receiving international emergency relief consignments and equipment imported for humanitarian purposes will be revised once every three years.

The decision will be taken by NRA in collaboration with all relevant stakeholders.

### **XVI. GLOSSARY**

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Disease outbreak: A disease outbreak is the occurrence of cases of disease in excess of what would normally be expected in a defined community, geographical area or season. An outbreak may occur in a restricted geographical area, or may extend over several countries. It may last for a few days or weeks, or for several years. A single case of a communicable disease long absent from a population, or caused by an agent (e.g. bacterium or virus) not previously recognized in that community or area, or the emergence of a previously unknown disease, may also constitute an outbreak and should be reported and investigated.<sup>10</sup>

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## **XVII. TEXTS OF REFERENCE**

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### a) INTERNATIONAL INSTRUMENTS

- Revised Kyoto Convention – Specific Annex J-5
- Istanbul convention on temporary admission – Annex B.9
- SAFE Framework of Standards
- United Nations Resolution 46/182 dated 1991
- Recommendation of the Customs Co-operation Council to expedite the forwarding of relief consignments in the event of disasters (1970)

### b) NATIONAL TEXTS

- Customs Act 2011
- Finance Act n.7 2006
- Finance Act 2008
  
- Pharmacy and Drugs Act 2001
- Revenue Administration Act 2017
- NRA Act 2002
- Public Health Ordinance 1960, revised 2004
- National Security and Central Intelligence Act 2002

### c) INTERNATIONAL STUDIES

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<sup>10</sup> [http://www.who.int/topics/disease\\_outbreaks/en/](http://www.who.int/topics/disease_outbreaks/en/)

**XVIII. CONTACTS**

<b>CONTACT POINTS</b>	<b>CONTACTS DETAILS</b>
NATIONAL REVENUE AUTHORITY	Ibrahim Kambaima
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	Mohamed Amara Salisu
MINISTRY OF HEALTH AND SANITATION	Alusine Kamara
OFFICE OF NATIONAL SECURITY	Ronald Turay
MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION	
MINISTRY OF TRADE AND INDUSTRY	
SIERRA LEONE POLICE	
SIERRA LEONE ARMED FORCES	
ACFA	Arthur George Williams
WHO	
WFP	Head of logistics
UNICEF	
IRC	
SLANGO	
SL Red Cross	
WCO BRUSSELS	Eve Gerard, Vyara Filipova
OCHA GENEVA	Virginie Bohl
Other	

**XIX. ANNEXES**

**ANNEX 1**

National list of essential medicines

**ANNEX 2**

List of banned, restricted or controlled food, drugs, cosmetics and chemicals in Sierra Leone

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