

THE CUSTOMS ACT, 2011

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SIGNED this *11th day of August, 2011.*

DR. ERNEST BAI KOROMA,
President.



No. 9



2011

Sierra Leone

THE CUSTOMS ACT, 2011.

Short title.

Being an Act to modernise and simplify the laws relating to customs and the prohibition and control of the importation and exportation of certain goods; and to provide for related matters.

[] Date of commencement.

ENACTED by the President and Members of Parliament in this present Parliament assembled.

any time and search for, seize and remove such goods found to be in contravention of this Act or the regulations, provided that in the event of any search, such search shall take place *mutatis mutandis* in accordance with the provisions of the Criminal Procedure Act, 1965 as if any such officer were a police official contemplated in that Act.

(3) Any officer referred to in subsection (2) shall on demand produce the written authority issued to him by the Commissioner-General.

(4) An officer may exercise any of the powers referred to in subsection (2) without a written authorization if by reason of exigent circumstances it would not be practical to obtain the authorization; such exigent circumstances being understood to include situations in which the delay necessary to obtain a written authorization under subsection (2) would result in danger to human life or safety, or the loss or destruction of anything liable to seizure.

(5) For the purposes of exercising authority under this section, an officer may, with such assistance as he deems necessary, break open any door, window, lock, fastener, floor, wall, ceiling, compartment, plumbing fixture, box, container or any other thing.

Limitation on seizures.

71. No seizure may be made under this Act more than five years after the date of a contravention in respect of which a seizure is made.

Notification of contravention.

72. After discovering a customs contravention, an officer shall, unless a decision is made that no further action shall be taken, inform the person concerned as soon as possible of the nature of the alleged contravention, the legal provisions that have been contravened and, as appropriate, the possible penalties.

Time limit for commencing proceeding.

73. (1) No action or judicial proceeding shall be commenced against an officer for anything done in the performance of his/her duties under this Act or any other enactment, or on a person called on to assist an officer in the performance of such duties more than three months after the time when the cause of action or the subject-matter of the proceeding arose.

(2) No action or judicial proceeding shall be commenced against the State, an officer or any person in possession of goods under the authority of an officer for the recovery of anything seized, detained or held in custody or safekeeping under this Act more than three months after the later of—

- (a) the time when the cause of action or the subject-matter of the proceeding arose, and
- (b) the final determination of the outcome of any action or proceeding taken under this Act in respect of the goods seized, detained or held in custody for safe-keeping.

74. (1) Smuggled goods for which the importation into Sierra Leone is otherwise prohibited, or other imported goods which are smuggled into Sierra Leone, and conveyances used in such smuggling, shall be seized by an officer and forfeited to the State. Smuggling and other intentional violations.

(2) Imported goods which are intentionally mis-described or under-valued by an importer, or other person with an interest in their importation, in order to avoid payment of duties and taxes that are lawfully leviable on such goods, shall be seized by an officer and forfeited to the State.

(3) No terms of release shall be offered for imported goods, which have been seized under this section, whose importation into Sierra Leone is otherwise prohibited.

(4) Terms of release in accordance with section 78 shall be offered to the importer or other person with an interest in the importation of seized goods which were smuggled, mis-described or under-valued, and whose importation into Sierra Leone is not otherwise prohibited.

75. If a customs offence arises from only part of a consignment, only that part shall be seized or detained provided that the remainder of the consignment did not serve, directly or indirectly, in the commission of the offence. Goods not related to offence.