



## Guidelines for Importers

### Introduction

The Government of Sierra Leone appointed Intertek to inspect imports to the Republic of Sierra Leone in March 2004. In line with requirements of the National Revenue Authority, two different inspection processes came into effect on 1<sup>st</sup> June 2006, namely **destination inspection** (DI) and **pre-shipment inspection** (PSI).

With effect from 1<sup>st</sup> July 2009 all imports will be subject to destination inspection, thus the requirement to have goods inspected prior to shipment has ended. However Intertek is still required to carry out assessment of price, customs classification and import duties payable. Importers are required to complete an Inspection Application Form (IDF) for all imports subject to inspection. Upon satisfactory findings, Intertek will issue an Import Duty Report (IDR) to the Importer.

### Frequently Asked Questions

#### How do I start the process?

Please fully complete the attached IDF application form, (*Appendix A*) with care. The bank will issue a stamped receipt after payment of fees. You should then send all documentation to our Liaison Office in Freetown. If you have any problems calculating the fee, kindly contact our office in Freetown for assistance.

#### What happens if Intertek find an error in my documents?

Should Intertek find an error that prevents them from completing inspection services, they will contact you within 2 working days and return your documents for correction.

#### Are any goods exempt from inspection?

Yes, these are shown overleaf.

#### Are Partial Shipments allowed?

No. An IDF has to be completed by the importer for every shipment to Sierra Leone and only one inspection will be performed per IDF. An IDR will be subsequently issued if the requirements are successfully met.

#### How is Destination Inspection Arranged?

A copy of the IDF must be provided when you lodge your Customs entry. If this is not performed or the IDF has not been opened prior to the goods arriving in Sierra Leone, no DI can be arranged until the IDF is subsequently opened.

In order to facilitate the process, you should submit the following documentation to the Intertek Liaison Office at least five days before the goods arrive in Sierra Leone:

- A copy of the Exporter's final invoice
- A copy of the Bill of Lading/Airway Bill
- A packing list
- A copy of the IDF

Upon receipt of all required documents, satisfactory assessment and an acceptable inspection, Intertek will issue an Import Duty Report (IDR) to the Importer.

#### What happens if the goods inspected at destination do not meet the specifications of the pro-forma invoice?

Any discrepancy identified during destination inspection between the quality, quantity or range of goods detailed on the proforma used to open the IDF with the actual goods presented may cause delays in IDR issuance for which Intertek accepts no responsibility. Importers are therefore urged to amend their IDF at the Intertek LO if they are aware of any changes to the goods being shipped. Any goods which are incorrect, sub-standard or totally unacceptable to the importer is purely a matter between the exporter/supplier and importer. In these instances, an IDR will still be issued containing all applicable taxes and duties.

#### How do I calculate my inspection fee?

The fee structure is as follows:

0.99% of the FOB value with a minimum fee of USD 225. This signifies that if your FOB value is lower than **USD 22,727**, you will pay the minimum fee. If it exceeds this amount, you simply multiply your FOB value by 0.99% to calculate the fee.

Eg: FOB USD 22,727= Minimum fee of USD 225 applies  
 FOB USD 70,000 x 0.99% = fee of USD 693 payable to Intertek.

Rice shipments are subject to fee of **0.25%** of the FOB value. The scope of the service is limited to documentation review and pricing and customs coding verification.

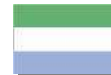
As the fee structure is based on the final assessed FOB value, you will be required to meet the additional amount payable if the Declared FOB and Assessed FOB differ in value.

A 15% Goods Sales Tax (GST) is applicable on the inspection fee and thus will be added to the invoice showing total amount payable. Fees will be calculated in US Dollars but are payable in Leones at the applicable exchange rate on the day the IDF is opened.

Any additional fees payable to Intertek where the dutiable value of a consignment increases for any reason under destination inspection must be paid before the IDR can be issued.

#### How do I obtain my IDR?

The IDR shall be collected from our office in Freetown at the address below. You or your representative will be required to



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show valid identification when collecting the certificate and sign for it upon receipt.

### Fee Structure

- 0.99% of FOB Value with a minimum fee of USD 225  
USD 2,000-USD 22,726= Minimum Fee applies  
USD 22,727 and above= 0.99% x FOB value  
E.g. USD FOB Value is \$70,000.  
Inspection Fee=FOB x0.99%%= USD 693
- For rice shipments only, there is a specific fee structure in place of 0.25% of FOB value
- 15% Goods Sales Tax (GST) will be added to inspection fees payable

### Timescales for IDR Issuance

From arrival of IDF at Intertek Freetown to receipt of IDF at Intertek overseas office	Within 1 working day
Availability of IDR to importer following DI.	Within 3 working days

### Goods Exempt from Inspection

- Arms and ammunition: parts and accessories imported by Government and intended for military or paramilitary use (Tariff Chapter Heading 93)
- Explosives and pyrotechnical products;
- Live animals, fruit, vegetables, eggs and fresh, chilled or frozen fish and meat (Tariff Chapter Headings 1, 2, 3, 04.07, 7 and 8);
- Goods with a FOB value not exceeding US\$2000 or equivalent (two thousand United States Dollars or equivalent)
- Precious metals, precious and semi-precious stones (Tariff Chapter Headings 71.01, 71.02, 71.03, 71.04, 71.05, 71.06, 71.07, 71.08, 71.09, 71.10, 71.11 and 71.12);
- Newspapers and periodicals (Tariff Chapter Heading 49.02);
- Works of art, collectors' pieces and antiques (Tariff Chapter Heading 97);
- Goods by courier and parcel post;
- Personal and household effects;
- UN, diplomatic and consular goods imported specifically for their own use;
- Electricity
- Goods belonging to Non Governmental Organizations;
- Radioactive and Nuclear Substances

## Final Notes for Importers

1. If the information in these Guidelines does not provide an answer to questions that arise in relation to a specific order, please contact your nearest Intertek Office where trained Intertek personnel will be happy to assist.
2. Intertek is a founder member of the International Federation of Inspection Agencies (IFIA) and the Intertek programme for Sierra Leone is carried out in conformity with the IFIA code of practice.
3. Intertek also carries out its work in accordance with the WTO agreement on Pre-Shipment Inspection.
4. Despite every effort being made by Intertek to facilitate the progress of all orders, which require an inspection, an Exporter may occasionally experience a problem. Intertek has an Internal Appeals Procedure as required by Article 2.21 of the Agreement on Pre-Shipment Inspection of the Uruguay round of WTO/ GATT.
5. Exporters / Importers wishing to communicate with Intertek by electronic mail should take note of the following important message: *Email is subject to the possibility of delays and of transmission failure. Systems designed to inform senders of transmission failure are themselves subject to the possibility of delay and may fail altogether. It follows that you should not assume that email transmissions have been received in good order unless Intertek advises you that this is the case.*
6. All work is performed in accordance with Intertek's Terms and Conditions, a copy of which is available from your nearest office or at our website given below.

## Other Programmes Operated by Intertek

Intertek operates inspection programmes for numerous other countries, including Bangladesh, Mozambique, Uzbekistan, Mozambique, Iran and Mexico. Intertek also manages the Nigeria Conformity Assessment Programme (SONCAP) and Kenya Pre-Export Verification of Conformity Programme (PVoC).



### INSPECTION APPLICATION FORM (IDF)

Intertek Government Services  
 Freetown Liaison Office  
 10 Wallace Johnson Street, 2<sup>nd</sup> Floor  
 P.O. Box No. 802, Freetown  
**SIERRA LEONE**  
 TEL: +232 (0) 22 227198 FAX: +232 (0) 22 228620  
[www.intertek.com](http://www.intertek.com)

PLEASE FILL IN ALL BOXES ON THIS FORM. WHERE A BOX DOES NOT APPLY TO YOU PLEASE ENTER N/A (NOT APPLICABLE).

**SIERRA LEONE IMPORTER NAME:**  
 .....

**CONTACT NAME:**  
 .....

**ADDRESS:**  
 .....  
 .....  
 .....

**TEL No.:** .....

**FAX No.:** .....

**Email:** .....

**TAXPAYER IDENTIFICATION NO (TIN):**  
 .....

**OVERSEAS EXPORTER NAME:**  
 .....

**CONTACT NAME:**  
 .....

**ADDRESS:**  
 .....  
 .....  
 .....

**TEL No.**

COUNTRY CODE	AREA CODE	TEL NUMBER

**FAX No.**

COUNTRY CODE	AREA CODE	FAX NUMBER

**Email:** .....

<b>PROFORMA No.</b>	<b>FOB:</b>	<b>INTERTEK FEE (US\$):</b>
<b>DATE:</b>	<b>FREIGHT:</b>	<b>PORT OF LOADING:</b>
<b>CURRENCY:</b>	<b>INSURANCE:</b>	<b>PORT OF ENTRY:</b>
<b>EXCHANGE RATE:</b>	<b>TOTAL CIF:</b>	<b>SEA / AIR / ROAD:</b>

PLEASE MAKE ALL FEES PAYABLE TO INTERTEK INTERNATIONAL LIMITED USING THE ACCOUNT DETAILS BELOW

Standard Chartered Bank Sierra Leone Ltd 9-11 Lightfoot Boston Street P.O. Box 1155 Freetown Sierra Leone	Bank Account Details:  A/C Holder: Intertek International Limited A/C No. 8700101068600 A/C No. 0100101068601 (FOR PAYMENT IN LEONES)
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**GENERAL DESCRIPTION:**  
 ..... NEW  USED  REFURBISHED

**PLS INDICATE:**  
 APPROXIMATE NUMBER OF 20 FOOT CONTAINERS..... OR 40 FOOT CONTAINERS.....

<b>INTERTEK FEES:</b>
GST 15%
<b>TOTAL:</b>

