

SIERRA LEONE

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026

Personal effects

Documents Required

- Non-diplomats and returning citizens:
- Copy of passport
- Detailed inventory in English, dated, valued, and signed by the shipper
- Non-resale certificate
- Washington Convention
- Personal Tax Identification Number (TIN). Not the company TIN number
- Form confirming client's contact details.

Customs Prescriptions

- All non-diplomats, including returning citizens, will have to pay customs duties and taxes on their imported personal effects.

Remarks

- No tax on air shipments if all are used personal effects. Brand new Items may be subjected for duty.
- The TIN number shows that the employer or the shipper is registered with the National Revenue Authority (NRA). The TIN is requested at NRA's office. Customers must be present for the TIN to be issued.

Diplomats

Documents Required

- Copy of diplomatic passport
- Detailed inventory in English, dated, valued, and signed by the shipper
- Non-resale certificate
- Washington Convention.
- Sea shipments: The CTN/ECTN must be provided by the agent from origin country.

Customs Prescriptions

- If the agent at the origin cannot provide the CTN/ECTN, contact your local agent at destination.

Remarks

- No tax on air shipments
- Duty Exemption must be obtained from the Ministry of Foreign Affairs, the Ministry of Finance and NRA by the shipper's diplomatic mission in collaboration with your local mover.
- Diplomatic sea shipments attract an additional charge of 250 USD per shipment to process the diplomatic duty-free documentation.
- The exemption process for diplomats can take between 30 to 60 days. Additional port

storage and demurrage charges must be expected.

- Added to the Document Exemption process, there is the ASYCUDA Online process that starts only after the container has arrived in the port.
- If the CTN/ECTN not provided before the shipment arrival, there will be a fine of USD1000

Prohibited items

Customs Prescriptions

- Illegal drugs
- Special authorization required for:
 - Arms and ammunitions: Ministry of Interior, Intelligence Division
 - Plants: Ministry of Agriculture and Forestry
 - Pharmaceuticals: Ministry of Health and Pharmacy Board.

Customs clearance duration

Remarks

- Non-diplomat solo container: 15 working days
- Diplomatic solo container: 7 to 10 working days when all duty-free process has been completed
- Groupage (consolidated shipments): delay duration varies – contact your local agent Air: 1 to 3 working days (both for diplomats and non-diplomats).