

Sierra Leone

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Copy of passport
- Contact information for the owner of the goods
- Copy of Taxpayer Identification Number (TIN) -- if available; if not, the owner must apply at the National Revenue Authority (NRA) office
- Packing list in English (must include details of all electrical appliances)
- Commercial invoices for electrical appliances (if applicable)
- Detailed and valued inventory in English, dated and signed by the owner of the goods
- Original bill of lading (OBL), telex release, or air waybill (AWB) -- 3 copies required
- Exemption form obtained from the Ministry of Foreign Affairs (all importers)

For Diplomats, additionally

- Diplomatic passport
- Diplomatic exemption form (obtained through the diplomatic organization in collaboration with the destination agent -- allow 35 to 45 days for processing)

Specific Information

All imports are administered by the National Revenue Authority (NRA) Customs and Excise Department. Customs duties are assessed on the CIF (cost, insurance, freight) value of goods.

A port and infrastructure levy of 1.25% of CIF value applies to all imports. This charge cannot be avoided and should be budgeted for in addition to any applicable duties.

Electrical appliances are subject to import taxes at 41% of their assessed value, regardless of whether they are used or new. This is a significant cost factor for household goods shipments containing televisions, computers, audio equipment, and other electronics. Purchase receipts for all electrical appliances should be included; if unavailable, customs will assess based on estimated current value.

The exemption form from the Ministry of Foreign Affairs is required for all importers -- not solely diplomats. This form must be obtained in advance and should be coordinated by the destination agent with the owner of the goods before shipment departs origin.

For telex release or express bills of lading, an additional USD 100 processing fee applies at customs clearance.

Diplomatic sea shipments carry an additional USD 250 processing fee for the preparation of duty-free diplomatic documentation. The diplomatic exemption form takes approximately 35 to 45 days to obtain; diplomatic moves must be planned accordingly.

The bill of lading and cargo manifest must clearly state the number of pieces in the shipment. GST (Goods and Services Tax) at 15% applies to most imported goods in Sierra Leone. Personal

household effects may benefit from exemptions under the GST Act, but the applicable treatment depends on the specific circumstances and the NRA assessment at the time of clearance. Confirm with the destination agent.

All solid wood packing materials must comply with ISPM 15 phytosanitary treatment standards.

Prohibited & Restricted Items

Prohibited Items

The following items are prohibited from import into Sierra Leone:

- Illegal drugs and narcotics
- Pornographic materials
- Counterfeit goods
- Products from endangered species protected under CITES [CITES]

Restricted / Dutiable Items

Accompanied baggage allowances (duty-free):

Cigarettes: 200; tobacco: 250 g (no age restriction stated in regulations). Alcohol: 1 litre of spirits.

Arms and ammunition: Require authorization from the Ministry of Interior, Intelligence Section, before import. [PERMIT REQUIRED]

Plants and plant materials: Require authorization from the Ministry of Agriculture and Forestry. [PERMIT REQUIRED]

Pharmaceuticals and medicines: Require authorization from the Ministry of Health before import. [PERMIT REQUIRED]

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air and sea shipments.

The Ministry of Foreign Affairs exemption form is a prerequisite for customs clearance and must be obtained before the shipment arrives. Coordinate this process through the destination agent well in advance of shipment departure.

The bill of lading must show the correct number of pieces and, for vehicles, the registration number. Any discrepancy between the bill of lading, cargo manifest, and actual shipment contents will cause delays and potentially trigger a full customs examination with additional charges.

Electrical appliances are taxed at 41% -- clients should be clearly advised of this before packing electronics into household goods shipments. For high-value electronics, it may be worth considering carrying them as accompanied baggage or shipping separately under different terms.

The 1.25% CIF port levy is unavoidable on all shipments. For diplomatic shipments by sea, budget the additional USD 250 diplomatic documentation processing fee.

Sierra Leone has limited port infrastructure at Freetown's Queen Elizabeth II Quay. Shipping options to Sierra Leone are less frequent than larger African ports; the destination agent should be consulted early about available shipping lines and schedules.