

# Sierra Leone Country Guide - IAM

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## Country Guide: Sierra Leone

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***Due to the current coronavirus/COVID-19 situation and restrictions in various countries, the below information may not be accurate. This pandemic is a fluid situation. Check with authorities for local laws and restrictions concerning movements.***

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Updated: August 25, 2016

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## **Used Household Goods and Personal Effects**

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### **Documents Required**

- Copy of passport
- Contact information
- Copy of tax identification number (if available)
- Packing list in English (must include details of all electrical appliances)
- Commercial invoices of the electrical appliances (if applicable)
- Detailed / valued inventory in English, dated, and signed by the owner of the goods
- Original bill of lading (OBL) / telex release / air waybill (AWB) (3 copies)
- Diplomatic passport, exemption form (diplomats)
- TIN number (owner of the goods has to apply for it at National Revenue Authority office)
- Exemption form (obtained from Ministry of Foreign Affairs)

### **Specific Information**

- The bill of lading and cargo manifest must state the number of pieces.
- Import taxes are computed at 41% on all personal electrical appliances.
- Owner of the goods must pay a tax of 1.25% cost, insurance and freight (CIF) value on imports.
- For the telex release or express bill of lading, an additional 100 USD fee applies.

- The exemption form must be obtained from the Ministry of Foreign Affairs by the owners of the goods diplomatic organization in collaboration with the owner of the goods' agent (diplomats).
- The exemption form for diplomats is required for Customs clearance and takes approximately 35 to 45 days to obtain.
- Diplomatic sea shipments are an additional 250 USD per shipment for the processing of the diplomatic duty-free documentation.

## **Motor Vehicles**

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### **Documents Required**

- Copy of passport
- Original bill of lading / air waybill
- Original registration card
- Original purchase invoice
- Residence permit

### **Specific Information**

The registration number must be shown on the original bill of lading or air waybill.

## **Pets**

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### **Documents Required**

- Vaccination record
- Veterinary health certificate
- Import permit / import authorization

### **Specific Information**

Dogs and cats must be accompanied by the documents required.

## **Restricted/Dutiable Items**

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- Arms and ammunition (Authorization from the Ministry of Interior, Intelligence Section is required)
- Plants (Authorization from the Ministry of Agriculture and Forestry is required)
- Pharmaceuticals (Authorization from the Ministry of Health is required)
- The following items may qualify for free import within the limits indicated:
  - Cigarettes (200) and tobacco (250 g) - no age restrictions
  - Alcohol (1 q)

## Prohibited Items

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- Unlawful drugs
- Pornography

## Consignment Instructions

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

## Cultural and Other Information

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[CIA World Factbook](#)

[Wikipedia Entry for Sierra Leone](#)

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***IAM Note:*** Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.