

Revenue stamps to replace postage stamps on official documents.

5. (1) Notwithstanding anything in any law to the contrary, with effect from ninety days after the coming into operation of this Act, the use of postage stamps for the authentication of any official document is hereby prohibited.

(2) With effect from the ninety days referred to in subsection (1), only revenue stamps issued by the National Revenue Authority shall be used for the authentication of official documents.

(3) Any person who contravenes this section commits an offence and shall be liable on conviction to a fine not exceeding Le100,000 or ten times the value of the stamps used in the contravention of this section.

Automated customs procedures.

6. As from the commencement of this Act-

(a) the following customs procedures shall apply-

- (i) compulsory submission by all shipping companies or agents of electronic manifests within a stipulated time;
- (ii) electronic completion and lodgment of declarations by all declarants;
- (iii) payment of customs duties and other customs related taxes at designated banks;
- (iv) the Port Authority to receive and discharge goods electronically;

(v) the imposition of a processing fee for declarations processed through the electronic system for the maintenance of the system; and

(vi) the use of World Trade Organization Agreement on customs valuation instead of the Brussels definition of value; and

(b) the National Revenue Authority shall ensure that all penalties imposed by law for offences and discrepancies found on declarations completed and registered with the Authority for processing are enforced or applied, as the case may be.

7. Fees, revenues or other moneys collected by the Civil Distribution Aviation Authority, Sierra Leone Maritime Administration, Pharmacy of fees, etc. Board and the National Telecommunications Commission under the following enactments:-

- Act No. 2 of 2008. (a) the Civil Aviation Act, 2008;
- Act No. 11 of 2000. (b) the Sierra Leone Maritime Administration Act, 2000;
- Act No. 12 of 2001. (c) the Pharmacy and Drugs Act, 2001; and
- Act No. 9 of 2006. (d) the Telecommunications Act, 2006

shall be distributed as follows:-

SECRET