

CONSOLIDATED ELEVENTH PROTOCOL TO THE
MANO RIVER DECLARATION:
PRINCIPLES AND POLICIES AFFECTING INTRA-UNION
TRADE AND TRADE BETWEEN MEMBER STATES
AND THIRD COUNTRIES

WE, THE HEADS OF STATE AND GOVERNMENT OF THE MEMBER STATES OF THE MANO RIVER UNION;

IN FURTHERANCE of the aims and objectives of the Mano River Union;

CONSEQUENT on the decision as recorded in the Eighth Article of the MANO RIVER DECLARATION;

HAVING REGARD to the Fourth and Fifth Articles of the MANO RIVER DECLARATION;

RECALLING Resolution XVI (2ND) adopted at the Second Session of the Union Ministerial Council;

RECOGNISING the fundamental importance to the Mano River Union on the free movement of Goods within the Union;

CONSIDERING the benefits to the Union of achieving common rates of Customs Duties on all Goods of the same class or kind imported from Third Countries;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, that no Customs Import Duties or equivalent charges shall be levied in Intra-Union Trade on any Goods Originating in any one of the Member States; provided that the term “Originating” shall have the meaning ascribed to it in Section 2 of the Annex to this Protocol and that such Goods shall have been included in accordance with Article FIFTEENTH of this Protocol in the List which for this purpose shall have been established by the Union Commission on Industry and Trade;

- SECOND,** that no Customs Duties or equivalent charges shall be levied in Intra-Union Trade on any Goods manufactured by a Union Industry; provided that the term “Union Industry” shall have the meaning ascribed to it in the PROTOCOL ON THE PRINCIPLES AND POLICY FOR THE PROMOTION OF UNION INDUSTRIES;
- THIRD,** that in Intra-Union Trade the Member States shall not introduce export or import prohibitions or other restrictions otherwise than in accordance with Article FIFTEENTH of this PROTOCOL;
- FOURTH,** that the classification of Goods for Customs purposes shall be in accordance with the Convention on the Nomenclature for the Classification of Goods in Customs Tariffs (Brussels, 15 December, 1950);
- FIFTH,** that the classification of Goods for statistical purposes shall be in accordance with the United Nations Standard International Trade Classification;
- SIXTH,** that the valuation of Goods for Customs purposes shall be in accordance with the Convention on the Valuation of Goods for Customs Purposes (Brussels, 15 December 1950);
- SEVENTH,** that the Member States shall introduce into their national legislations the principles of this Protocol and the provisions set out in the Annex hereof, which Annex shall form an integral part of this Protocol. The Member States undertake to introduce into their national legislation as their rates of the Common External Tariff, the rates of Customs Duties agreed by the Union Ministerial Council by Resolution, which Resolution shall be appended to the Annex to this Protocol as a Schedule to that Annex. The Member States shall ensure that the provisions of this Protocol, the Annex and such Schedules as may from time to time be added by Resolution of the Ministerial Council shall when introduced into their respective

national legislations not be altered, amended or repealed save in accordance with the procedures set out herein;

EIGHTH, that headings or sub-headings for which rates of Duties are not shown in the Common External Tariff referred to in the preceding Article, shall be subject to such national rates of Duties as are in effect in the respective Member States at the date of the coming to force of this Protocol;

NINTH, that the Member States shall undertake to introduce into their national legislations common rates of Duties for all Goods not included in the Common External Tariff referred to in Article SEVENTH hereof, in such a manner and within such time as the Commission shall determine;

TENTH, that the Member States shall introduce, when necessary and in keeping with their national procedures, such common regulations, relating to the application of the Common External Tariff referred to in Article SEVENTH hereof, as the Commission shall have established;

ELEVENTH, that the Member States shall where necessary harmonize their Customs and Excise laws and the procedural rules relating to them and that for this purpose the Commission shall make appropriate recommendations with a view to achieving harmonization at an early date;

TWELFTH, that the Member States shall undertake to remove all non-tariff barriers affecting Intra-Union Trade and in particular:

1. any requirement for import and export licences as shall be defined by the Commission;
2. any licences which have the effect of establishing a monopoly within one Member

State to the exclusion of any imports from the other Member States;

3. any prohibitions or restrictions on imports, as determined by the Union Ministerial Council on the recommendation of the Commission.

THIRTEENTH, that the retaliatory measures whatsoever, either by way of Duties, prohibitions, restrictions or otherwise shall be taken against any Goods or any class of Goods which are wholly or in part the growth of produce of, or are imported in a vessel of, a State which discriminates against Goods Originating from or which are manufactured in a Member State, without prior consultation between the Member States;

FOURTEENTH, that in the event that the harmonization of specific rates of Duties in the Common External Tariff shall have been affected by fluctuation in the rate of exchange between the Liberian Dollar and the Leone, the Commission shall establish whether and to what extent such rates of Duties shall be adjusted;

FIFTEENTH, that the Member States through the Commission shall ensure that the objectives and purposes of this Protocol shall be realized and the Commission shall in particular have the following functions:

1. to make proposals to the Member States on the alteration, adjustment or modification of the Common External Tariff referred to in Article SEVENTH hereof;
2. to establish and modify when necessary the List referred to in Article FIRST hereof so as to comply with the guidelines relating to the definition of Goods Originating as set out in Section 2 of the Annex to this Protocol;
3. to make proposals to the Union Ministerial Council on the removal of non-tariff barriers

to Intra-Union Trade in accordance with Article TWELFTH hereof;

4. to make proposals to the Union Ministerial Council for the introduction of protective tariffs for the protection of Union Industries, in accordance with the procedures established in the PROTOCOL ON THE PRINCIPLES AND POLICY FOR THE PROMOTION OF UNION INDUSTRIES;
5. to consider all questions of exemptions or concessions in regard to the rates of Duties on Goods imported into the Member States of the Union and when necessary make appropriate recommendations to the Union Ministerial Council in this regard; provided that any exemption or concessions affecting Union Industries shall only be granted in accordance with the procedures laid down in the PROTOCOL ON THE PRINCIPLES AND POLICY FOR THE PROMOTION OF UNION INDUSTRIES;
6. to recommend to the Union Ministerial Council any additional legislation that may be required in the Member States for the purposes of this Protocol or to recommend changes in existing legislations when necessary;
7. to ensure the effective application of the Common External Tariff referred to in Article SEVENTH hereof and the application of any rules and regulations pertaining thereto in order to achieve the greatest possible uniformity in the application and to recommend to the Union Ministerial Council any measures that may be necessary to secure the fullest cooperation of the national authorities.

SIXTEENTH, that the Secretariat, on behalf of and under the direction of the Commission, shall have the following functions:

1. to take any and all actions determined by the Commission to be necessary or desirable in implementing the directives and proposals of the union Ministerial Council and of the Commission;
2. to facilitate the administration of the provisions of this Protocol and its Annexes and Schedules and to recommend when necessary changes therein to the Commission;
3. to coordinate the implementation and the entry into force of any changes in the classification of Goods for Customs and statistical purposes and in the valuation of Goods for Customs purposes; provided that the rates of Duties shall not thereby be affected or altered otherwise than in accordance with the procedure set out in Article FIFTEENTH hereof;

SEVENTEENTH, that in the event of exceptional circumstances affecting the Common External Tariff, such as significant movements in the exchange parity of the currencies of the Member States, significant disturbances in the commodity markets, natural disaster or national emergencies, a Member State shall have the right to take immediate action consistent with the objectives and purposes of the Union; provided that the Commission shall be convened within 14 days of such action to consider what joint action or joint measures, if any, such action shall have necessitated.

IN WITNESS WHEREOF, We, the Heads of State and Government of the Member States of the Mano River Union have hereunto affixed our respective signatures:

DONE at.....

this..... day of.....in the year

One Thousand Nine Hundred and Eighty

in three Originals, two in the English Language and one in the French Language, each text being equally authentic.

FOR THE REPUBLIC
OF SIERRA LEONE

FOR THE REPUBLIC
OF LIBERIA

FOR THE PEOPLE'S
REVOLUTIONARY
REPUBLIC OF
GUINEA

ANNEX

TO THE PROTOCOL ON THE PRINCIPLES AND POLICIES AFFECTING INTRA-UNION TRADE AND TRADE BETWEEN MEMBER STATES AND THIRD COUNTRIES

SECTION 1

Except as otherwise provided for in this Annex or any other law for the time being in force, Duties or Customs shall be levied at the time of importation on any Goods specified in the Schedule on the Common External Tariff, which shall, when adopted in accordance with Article SEVENTH of the Protocol form an integral part of this Annex, at such rates of Duties as shall be specified therein.

SECTION 2

1. Goods originating in one Member State which are consigned directly to the other Member State shall be admitted without payment of Customs Import Duties.
2. Goods originating in a Member State shall, subject to sub-section 3 and 4 of this Section, be taken to mean:
 - a. mineral products extracted within its territory;
 - b. vegetable products harvested therein;
 - c. live animal born and raised therein;
 - d. products derived from live animals raised therein;
 - e. products obtained by hunting or fishing carried on therein;
 - f. products of sea-fishing and other products taken from the sea by its Vessels;
 - g. products made on board its Factory Ships exclusively from

- h. products referred to in “f” above;
- h. products taken from the sea-bed, or beneath the sea-bed outside territorial waters, if the Member State has for the purpose of exploitation, exclusive rights to such soil or sub-soil;
- i. waste and scraped products derived from manufacturing operations and used articles collected therein and fit only for the recovery of raw materials;
- j. Goods which are produced therein exclusively from goods referred to in “a” to “I” or from their derivatives at any stage of production;
- k. Goods manufactured therein using imported raw materials or intermediate products.

3. The Commission shall specify by notice in the official Gazette or its equivalent in each Member State those classes or descriptions of Goods in each Member State which shall in accordance with sub-section 1 of this Section be deemed to be Goods manufactured in that State. Such specification shall be in a form sufficient to enable the Goods to be classified by the Customs Authority in the Member State of importation.

4. For the purpose of this Section, Goods Originating in one Member State which are used in the manufacture of Goods in the other Member State shall be regarded as Goods Originating in the second mentioned Member State.

SECTION 3

Except as otherwise provided for in this Annex or any other law for the time being in force, exemption from payment of Duties of Customs shall be granted at the time of importation of any Goods specified in the Schedule of Exemptions, which shall, when adopted in accordance with Article SEVENTH of this Protocol form an integral part of this Annex.

SECTION 4

Whenever any Goods are made conditionally exempt from Duty by reason of any special circumstance, they shall be exempted only upon a claim for exemption made by the Importer to the Customs Authority which may require the production

of evidence as to special use or circumstance as grounds for exemption or be otherwise satisfied.

SECTION 5

Except as otherwise provided for in this Annex or in any other law for the time being in force, Duties of Customs shall be levied at the time of Exportation on any Goods as specified in the Schedule on Export Duties, which shall when adopted in accordance with Article SEVENTH of the Protocol form an integral part of this Annex, at such rates of duties as shall be specified therein.

SECTION 6

The Government of a Member State may in accordance with its Constitutional requirements and consistent with the procedure established under this Protocol:

1. impose, whether with or without qualifications, conditions, limitations or exemptions, import and export Duties on Customs;
2. amend, suspend or terminate existing import and export Duties of Customs;
3. amend the tariff descriptions, and statistical numbers and units of quantity of any of the Schedules to this Annex:

Provided that the Government shall have regard to the Convention on the Nomenclature for the Classification of Goods in Customs Tariffs and the Standard International Trade Classification in making any amendment to the Schedule on the Common External Tariff.

SECTION 7

Imported Goods shall be classified in accordance with the Schedule on the Common External Tariff.

SECTION 8

Imported Goods shall be valued for Customs purposes in accordance with the provisions contained in the Schedule on Valuation, which shall, when adopted in accordance with Article SEVENTH of this Protocol, form an integral part of this Annex.

SECTION 9

Where no specified value is fixed by law for the purpose of levying Duties of Customs on Exported Goods, and ad-valorem Duty shall be assessed by taking the market value of such Goods at the place of exportation at the time of Export. The market value shall be taken to be the price at which the Exported Goods are freely sold to a purchaser abroad or, in the absence of sales, offered for sale in the ordinary course of trade at the place of export. The market value shall include the cost of containers and coverings of whatever nature and all other costs, charges and expenses incurred at the place of export before the actual shipment of such goods.

SECTION 10

Whenever any person (including an organization or institution) who qualifies for duty-free privileges desires to sell or otherwise dispose of any Goods which have been imported or delivered free of Duty under any legal provision or in respect of which a refund of duty paid has been allowed, such sale or disposal shall be subject to:

1. the consent of the Customs Authority;
2. the fulfillment of such terms as to payment of duty not exceeding the amount which would have been payable if the Goods at the time of the desired sale or disposal were imported for the first time;
3. the fulfillment of any other conditions which the Customs Authority may determine.

SECTION 11

Any Order amending the Customs Tariff shall be:

1. published in the Official Gazette or its equivalent in the Member States;

2. exhibited at Customs Houses of the Member States in a place to which the public has free access during Government office hours;
3. made freely available for sale to the public.

SECTION 12

1. Whenever Goods, whether Originating in a Member State or not, of a kind chargeable with Duties of Customs is re-imported into a Member State after exportation therefrom, such Goods shall, unless the country is expressly stated in the Act or Order by which such Duty is imposed, be exempt from such Duty on such re-importation if it is shown to the satisfaction of the Customs Authority either:
 - a. that such Goods had not been imported prior to their exportation, or
 - b. that such Goods had been imported prior to their exportation and were not at the time of such importation liable to Duties of Customs, or
 - c. that such Goods had been imported prior to its exportation and that all Duties of Customs with which it was chargeable on such importation had been duly paid and either no drawback of Duties had been allowed on such exportation or all drawback so allowed had been repaid to the Customs Authority, and
 - d. that such Goods had not undergone a process while outside the Member State which would make it liable to Duties of Customs under the provisions of Section 13 hereunder.
2. This Section shall not apply to Goods in the manufacture or production of which there has been used any imported component which if it had been imported at the date of re-importation of the Goods would be chargeable with a Duty of Customs, unless:
 - a. no Duty was chargeable on such component at the time of its original importation, or that any such Duty then chargeable had

been paid, and

- b. no drawback of any such Duty was paid on Exportation of the Goods or that any such drawback has been repaid to the Customs Authority.

3. Goods which have been imported and exported by way of Transit or Transshipment or temporarily imported without payment of Duty with a view to their re-exportation only shall not be deemed to have been imported or exported for the purpose of Sub-section 1 of this Section.

SECTION 13

1. Whenever Goods which are of a kind chargeable on importation into a Member State with Duties of Customs is exported and is subsequently re-imported after having been subjected to any process (whether of repair or further manufacture) outside a Member State and would, if it had not been subjected to such process, be exempt from Duty on such re-importation then in every such case:

- a. if the form or character of such Goods has in the opinion of the Customs Authority been substantially changed by such process, Duty shall be charged on the full value of such Goods on importation;
- b. if the form or character of such Goods have, in the opinion of the Customs Authority, not been substantially changed by such process, Duty shall be charged only on the amount by which in the opinion of the Customs Authority the value of the Goods at the time of exportation was increased by subjection to such process;
- c. when computing the amount by which the value of the Goods has been increased by subjection to a process, the Customs Authority may, if it thinks fit, fix the amount by reference to the sum which is shown to its satisfaction to have been paid for the process on such Goods.

2. Photographic and cinematographic film exposed in a Member State and developed or printed abroad shall be exempted from duty on importation.
3. Nothing in this Section shall operate to affect in any way any legal exemption from specified Duties of Customs conferred by law on the importation into a Member State of Goods which have been exported from that Member State for the purpose of being subjected to and have been so subjected to, any process, outside that Member State for which such exemption is allowed.
4. Duty shall not be payable on any Goods re-imported into a Member State when it shall have been shown to the satisfaction of the Customs Authority that the Goods had been exported to the other Member State and repaired, processed or subjected to further manufacture in that State.

SECTION 14

1. Subject to the other provisions of this Section, drawback shall be allowed on:
 - a. Goods incorporating imported components, and
 - b. Goods produced or manufactured from imported materials, or Goods in the manufacture of which such imported materials have been used, when import Duty has been paid on such components and materials and not drawn back and when such Goods are either exported to a Third Country, or deposited in a bonded Warehouse or Free Zone for exportation to a Third Country or for shipments as Stores.
2. In the case of Goods referred to in paragraph “a” of sub-section 1 above:
 - a. drawback shall, except as otherwise provided, be equal to the Duty paid on the imported components incorporated in the Goods;
 - b. drawback shall not be allowed unless the Goods are exported or deposited in a Customs bonded Warehouse or Free Zone for the purpose of export by the Importer of the Goods of anyone who has taken delivery of the Goods direct from the Importer, or anyone who has taken delivery of the Goods incorporating

such imported articles direct from either one of the aforementioned persons;

- c. drawback shall not be allowed if the imported components have been used, other than for normal testing.
3. In the case of Goods referred to in Paragraph “b” of Sub-section 1 above:
 - a. drawback shall, except as otherwise provided, be equal to the Duty paid on the imported materials used in the manufacture of the Goods; provided that on receipt of an application for an amount of drawback the Customs Authority may approve an amount which (i) appears to be appropriate, and (ii) on the average does not result in the Duty drawn back amounting to more than the Duty paid, and (iii) relates to the number, or quantity of the Goods exported or deposited;
 - b. drawback shall not be allowed if, since Duty was paid the materials or any Goods produced or manufactured therefrom have been used otherwise than in the course of production or manufacture or for normal testing; and
 - c. drawback shall not be allowed unless the Goods are exported or deposited as destined for export, in a Customs bonded Warehouse or Free Zone either by the manufacturer thereof, who must have either imported the dutiable materials on which drawback is claimed, or obtained them direct from the Importer or by a person who has obtained the Goods direct from the manufacturer.
 4. Notwithstanding anything hereinbefore contained, drawback may not be allowed if the amount of the drawback claimed exceeds the value of the Goods.
 5. Allowance of drawback shall be subject to compliance with such conditions as the Customs Authority shall prescribe such conditions must be published in accordance with Section 11 hereof.
 6. The Customs Authority may require any person who has been concerned at any stage with the Goods or any materials or components on which drawback has been claimed, to furnish such information as may in its opinion be necessary

to enable it to determine whether Duty had been paid, and not drawn back to calculate that amount payable; such persons may also be required to produce to that Authority books of accounts or other documents of whatever nature relating to the Goods, the materials or components.

SECTION 15

1. Every claim for payments of drawback shall be made within a period of twelve calendar months from the date of exportation or from the date of deposit in a bonded Warehouse or Free Zone.
2. Every claim for payment or drawback shall be honoured by the Customs Authority on presentation of the proper debenture certificate as correct by the Proper Officer. Drawback shall be claimed and established before the Goods are exported.

SECTION 16

1. The owner of any Goods on which drawback is claimed shall make a declaration in the prescribed form to the Customs Authority that the conditions under which drawback is allowed have been fulfilled subject to actual exportation.
2. Where it is proved to the satisfaction of the Customs Authority that any Goods after having been duly placed on board an aircraft, ship or vehicle for exportation have been destroyed by accident on board such aircraft, ship or vehicle any drawback payable on the Goods shall be payable in the same manner as if the Goods had been actually exported.
3. Where it is proved to the satisfaction of the Customs Authority that any Goods after having been duly placed on board an aircraft, ship or vehicle, for exportation have been materially damaged by accident on board such aircraft, ship or vehicle any drawback payable in respect of the Goods shall, if they are either discharged in the Member State with the consent of the Customs Authority or abandoned to the Government or destroyed, under Customs supervision, be payable as if the Goods had been actually exported.

SECTION 17

1. Whenever it is shown to the satisfaction of the Customs Authority that Duty had been paid on any imported or exported Goods in excess of that which should have been paid under law such excess Duty shall be refunded.
2. Every claim for refund of Duty shall be honoured by the Customs Authority on presentation of the proper debenture certified as correct by the Proper Officer.
3.
 - a. The Minister may remit or authorize the refund in whole or in part of any Customs Duties payable or paid by any person on any Goods imported or exported provided he is satisfied that it is just and equitable to do so;
 - b. The remission of refund authorized to be made under paragraph “a” of this sub-section may apply either to specific instance or generally or in respect of a specified person or persons of a specified class;
 - c. In lieu of making any remission or refund under paragraph “a” of this Sub-section, the Minister may if satisfied that it is just and equitable to do so, direct that there shall be repaid to any person to whom the Goods in question have been sold or transferred, an amount not exceeding the amount of Customs Duties paid thereon or estimated to have been paid therein.

SECTION 18

1. Under such regulations as the Minister may prescribe, Goods of foreign or domestic origin for use as Stores on ships or aircraft engaged in foreign trade outside the Member State may be withdrawn from of any Duty from any Customs bonded Warehouse or from continuous Customs custody else-where or from a Free Zone.
2. Under such regulations as the Minister may prescribe, fuel oil, replacement parts, accessories, equipment and consumable ship’s stores, other than clothing, tobacco and alcoholic beverages may be shipped free from any Customs bonded Warehouse or from continuous custody else-where or from a Free Zone on any ship registered in either Member State and engaged in Intra-Union Trade.

SECTION 19

1. At the discretion of the Customs Authority a bona fide alien visitor to a Member State may be permitted to import temporarily without payment of Duty non-consumable Goods including a motor vehicle and boat required for his personal use during his visit without payment of Duty on giving security for the Duty leviable thereon and subject to such other conditions as the Customs Authority may see fit to impose, provided that:

- a. security for the payment of Duty may be furnished by either bond or by cash deposit. When the value of any such Goods does not exceed \$50.00 the Customs Authority may at its discretion permits importation without security;
- b. all Goods imported without payment of Duty under the authority of this Section shall be exported within 90 days of importation or such further period not exceeding 90 days which the Customs Authority may at its discretion allow;
- c. on the exportation of Goods imported without payment of Duty in accordance with this Section, the bond shall be cancelled or the cash deposited refunded.

SECTION 20

1. Where the Goods were imported in pursuance of a contract of sale and Duty was paid thereon but the description, quality, state or conditions of the Goods at the time of clearance from custom custody was not in accordance with the contract, then, if the importer either:

- a. returns the Goods to the Supplier, or
- b. abandons the Goods to the Customs Authority, or
- c. allows distributions of the Goods under Customs Authority supervision.

the Customs Authority shall refund to the Importer any Duties paid. Any refund under this Sub-section shall be subject to the Customs Authority being satisfied that the conditions mentioned herein have been complied with and, further that the

Goods have not been subjected to use after release from Customs custody other than to an extent necessary to discover that the Goods were not in accordance with the contract.

2. Where the Customs Authority is satisfied that the Goods were shipped without the consent of the Consignee and Duty has been paid thereon, then if the Goods are returned to the Consignor or abandoned to the Customs Authority or destroyed under Customs Authority supervision, the Authority shall refund to the Consignee the Duty thereon.

3. The provision of this Section shall not apply if the Goods are not exported within 90 days of the date of release from Customs Custody or such longer period not exceeding one year as the Customs Authority may allow.

SECTION 21

If any Goods subject to the payment of specific Duties of customs are imported in any package either intended for sale or of a kind usually sold containing or commonly reputed to contain a specific quantity or volume of such Goods, then such packages shall be deemed to contain not less than such specified quantity or volume.

SECTION 22

1. The Customs Authority may, by notice in the official Gazette or its equivalent in a Member State specify standard capacities for packages containing Goods liable to Duty according to the liquid measurement thereof, in all cases where in its absolute discretion, it shall consider that such packages being such sizes within limits to be specified in the notice are reputed to be or are sold in packages of standard sizes whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified shall be deemed to contain the standard capacities in the notice in each case.

2. For the purpose of measuring liquids the Customs Authority may if it so desires, require that measurements should be calculated at a particular temperature to be specified by it before hand by notice in the official Gazette or its equivalent in a Member State.

SECTION 23

If any Goods subject to the payment of Duty according to the weight thereof are imported in any package intended for sale, or are of a kind usually sold with the Goods when the same are sold retail, and if such package is not marked or labelled or is not, in the opinion of the Customs Authority, commonly sold as containing or commonly reputed to contain, a specific quantity of such Goods, and if the importer is not able to satisfy the Customs Authority as to the correct net weight, the Duty thereon shall be calculated according to the Goods weight of the package and its content.

SECTION 24

Should the Minister in accordance with and consistent with the procedure established in the Protocol change by administrative ruling the rate of Duties or changes applicable to such Goods under an established and uniform practice, no such Duties or charges shall have effect with respect to Goods entered for consumption or withdrawn from bonded Warehouse for consumption prior to the expiration of thirty days, or such longer period as the Minister consistent with such procedures and other provisions of the Protocol, may allow from the date of publication of that ruling.

SECTION 25

Where the Customs Authority, satisfied that Goods are being imported temporarily with a view to subsequent re-exportation under a legal provision exempting them from Duty, it may make regulations prescribing both the conditions under which the Goods may be admitted without payment of Duty and the penalties for non-compliance with these conditions.

SECTION 26

For Customs purposes the rates of exchange between the Leone, the Liberian Dollar and other currencies shall be those published by the Central Banks of the Member States and applicable on the date on which Duty becomes payable.

SECTION 27

Goods shall be declared for Customs and statistical purposes according to the Unit of quantity shown in the Common External Tariff. Where it is necessary to make conversions from other systems of measurement, the equivalents to be used shall be agreed between the Customs Authorities of the Member States and published in the official Gazette or its equivalent in the Member States.

SECTION 28

The Union Ministerial Council may make regulations for the purpose of carrying into effect the provisions of this Annex, provided that any such action shall be consistent with the provisions of the Protocol.

SECTION 29

The provisions specified in the Schedule of Repeals, which shall when adopted in accordance with Article SEVENTH of this Protocol form an integral part of this Annex, relating to nationally enacted legal provisions or administrative rulings affecting the implementation of the provisions of this Annex shall on the day of ratification of the Protocol cease to have effect: but nothing in this section shall effect the validity of any other legal provision or administrative ruling is not consistent with such provisions of this Annex or the protocol unit and unless such legal provision or administrative ruling is revoked or repealed.

SECTION 30

“Central Banks” means the Central Bank in Liberia and the Central Bank of Sierra Leone.

“Commission” means the Union Commission on Industry and Trade.

“Custom Authority” means the person who, for the time being is the Controller or Commissioner of Customs of any other person authorized or empowered in that behalf.

“Duty” means duty of customs livable under appropriate national legislation.

“Export” with its grammatical variations and cognate expressions, means to take or cause to be taken out of a Member State.

“Import” with its grammatical variations and cognate expressions, means to bring in or cause to be brought in to a Member State from a place outside a Member State.

“Goods” include vessels, aircraft and vehicles, stores, baggage, currency and negotiable instruments and any other kind of movable property.

“Member State” means the state signatory to the Manor River Union and includes any area adjacent to the territorial waters of the Member State over which it may exercise rights, in accordance with the international law which governs the use and exploitation of the sea-bed, the sub soil and any natural resources thereof.

“Minister” means the Minister of Finance or such person as may be designated to perform any of the duties prescribed to be performed by the Minister of Finance.

“Stores” means articles for use in a ship or aircraft or for sale by retail to persons carried therein and includes whether or not for immediate fittings.

“Transit” and “Transshipment” means transit and transshipment through one or both Member States.

“Its Vessels” and “Its Factory ship” shall mean only vessels:

- which are registered in a Member State,
- which sail under the flag of a Member State,
- which are at least 50 per cent owned by nationals of the Member States or by a Company or firm with its head office in a Member State and of which the Manager or Managers, the Chairman of the Board of Directors or of the supervisory Board, and the majority of the members of such Boards, are nationals of a Member State and of which, in addition, in the case of partnerships or is owned by a member State or by public bodies or nations of the Member States;
- of which the Captain and Senior officers are all nationals of the Member States,
- and of which at least 75 percent of the crew are nationals of the Member States.