



# Sierra Leone

Ratified Agreement: **Yes**

Ratification Date: **2017-05-05**

## Implementation Notifications (Categories A, B, C)

			Due date	Status
Notified all category ABC designations			by 22 February 2018	<b>Yes</b>
<b>A</b> - 0.8%	<b>B</b> - 19.7%	<b>C</b> - 79.4%	<b>Not yet notified</b> - 0.0%	
Notified indicative dates in <b>Category B</b>			by 22 February 2018	<b>Yes</b>
Notified definitive dates in <b>Category B</b>			Extension agreed until 31 May 2021	<b>Yes</b>
Notified indicative dates in <b>Category C</b>			by 22 February 2021	<b>Yes</b>
Notified definitive dates in <b>Category C</b>			by 22 August 2022	<b>Yes</b>
Notified Technical Assistance requirements			by 22 February 2019	<b>Yes</b>
Notified arrangements on the provision of technical assistance support			by 22 February 2021	<b>Yes</b>
Notified progress in the provision of technical assistance support			by 22 August 2022	<b>Yes</b>

Transparency notifications

Notified Art. 1.4	Category B	Definitive implementation date 31 December 2024	No
Notified Art. 10.4.3	Category C	Definitive implementation date 31 December 2027	No
Notified Art. 10.6.2	Category B	Definitive implementation date 31 December 2020	No
Notified Art. 12.2	Category C	Definitive implementation date 31 December 2023	No

Information on Assistance and Capacity Building

Notified Art. 22.3	No
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Legend:

Yes

Notification presented

No

Notification due

No

Notification not yet due

Implementation schedule			Indicative implementation date	Definitive implementation date
1.1	Publication	C	by 31 December 2022	by 30 November 2024
1.2	Information available through internet	C	by 31 December 2022	by 30 November 2024
1.3	Enquiry points	C	by 31 December 2022	by 30 November 2024
1.4	Notification	B	by 31 December 2019	by 31 December 2023
2.1	Comments and information before entry into force	C	by 31 December 2022	by 31 December 2024
2.2	Consultations	C	by 31 December 2022	by 31 December 2024
3	Advance rulings	C	by 31 December 2022	by 31 December 2024
4	Procedures for appeal or review	C	by 31 December 2022	by 31 December 2024
5.1	Notifications for enhanced controls or inspections	C	by 31 December 2022	by 31 December 2024
5.2	Detention	B	by 31 December 2019	by 31 December 2020
5.3	Test procedures	C	by 31 December 2022	by 31 December 2023
6.1	General disciplines on fees and charges	C	by 31 December 2022	by 31 December 2025
6.2	Specific disciplines on fees and charges	C	by 31 December 2022	by 31 December 2025
6.3	Penalty Disciplines	B	by 31 December 2019	by 31 December 2020
7.1	Pre-arrival processing	C	by 31 December 2022	by 31 December 2025
7.2	Electronic payment	C	by 31 December 2022	by 31 December 2027
7.3	Separation of release	C	by 31 December 2022	by 31 December 2023
7.4	Risk management	C	by 31 December 2022	by 31 December 2024

Implementation schedule			Indicative implementation date	Definitive implementation date
7.5	Post-clearance audit	C	by 31 December 2022	by 31 December 2024
7.6	Average release times	C	by 31 December 2022	by 31 December 2023
7.7	Authorized operators	C	by 31 December 2022	by 31 December 2025
7.8	Expedited shipments	C	by 31 December 2022	by 31 December 2023
7.9	Perishable goods	B	by 31 December 2019	by 31 December 2023
8	Border Agency Cooperation	C	by 31 December 2022	by 31 December 2025
9	Movement of goods	C	by 31 December 2022	by 31 December 2023
10.1	Formalities	C	by 31 December 2022	by 31 December 2024
10.2	Acceptance of copies	C	by 31 December 2022	by 31 December 2025
10.3	Use of international standards	C	by 31 December 2022	by 31 December 2025
10.4	Single window	C	by 31 December 2022	by 31 December 2027
10.5	Preshipment inspection	A		by 22 February 2018
10.6	Use of customs brokers	B	by 31 December 2019	by 31 December 2020
10.7	Common border procedures	C	by 31 December 2022	by 31 December 2024
10.8	Rejected Goods	B	by 31 December 2019	by 30 March 2023
10.9	Temporary admission of goods and inward and outward processing	B	by 31 December 2019	by 31 December 2023
11	Transit	B	by 31 December 2019	by 31 December 2024
12	Customs cooperation	C	by 31 December 2022	by 31 December 2023

## Legend

A	Notified in Cat. A	Ap	Partially notified in A		
B	Notified in Cat. B	Bp	Partially notified in B	C»B	Shift from C to B
C	Notified in Cat. C	Cp	Partially notified in C	B»C	Shift from B to C
N	Not yet notified	E	Extension of time requested		

## Notifications and other documents

Symbol	Date	Description
G/TFA/W/92	2023-07-05	The role of technology transfer in building resilience: Trade Facilitation
G/TFA/N/SLE/1/Add.3	2022-08-19	Category C notification - Addendum 3
G/TFA/N/SLE/1/Add.4	2022-08-19	Extension of implementation dates
G/TFA/N/SLE/2	2022-08-19	Arrangements and progress in the provision of technical assistance
G/TFA/N/SLE/1/Add.2	2021-02-18	Category B notification - Addendum 2
G/TFA/N/SLE/1/Add.1	2020-02-21	Category B notification - Addendum - Extension of time request to notify Cat. B definitive dates
G/TFA/N/SLE/1	2018-02-06	Categories A, B & C notification

1.1 Publication



1.1.1 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j) **Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
30 November 2024

**Assistance required for implementation**

- Assistance to carry out an assessment and clarify, as required, legislation and/or formal policy measures to ensure that all border authorities are obligated to publish the rules, procedures, and other relevant information.
- Assistance to carry out an assessment information needs, particularly of local SMEs, and identify appropriate and effective forms of communication for dissemination of types of information described by the TFA measure in Sierra Leone's environment.
- Assistance to define responsibilities and establish appropriate administrative and operational measures within each of the designated border authorities to ensure the information specified in the TFA measure is prepared, published, and promptly updated.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Diagnostic and Needs Assessment, Institutional procedures*

1.2.1 (a), (b), (c)  
1.2.2  
1.2.3

**Indicative date of implementation**

31 December 2022

**Definitive date of implementation**

30 November 2024

**Assistance required for implementation**

- Assistance to carry out a feasibility study for the implementation of a national trade portal.
- Assistance to establish the trade portal (including the legal basis, the definition of the organizational structure, procedures to coordinate and keep information current, and training).
- Assistance to purchase needed ICT and office equipment, as required to operate a national trade portal.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Diagnostic and Needs Assessment*

1.3.1  
1.3.2  
1.3.3  
1.3.4

**Indicative date of implementation**

31 December 2022

**Definitive date of implementation**

30 November 2024

**Assistance required for implementation**

- Assistance with policy and technical expertise in the design and implementation of a national trade enquiry point.
- Assistance to develop an enquiry point implementation plan.
- Assistance to carry out training on administration and operation of the enquiry point.
- Assistance to purchase needed ICT and office equipment required to operate the trade enquiry point

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*



2.1.1  
2.1.2  
2.1.3

Indicative date of implementation	Definitive date of implementation
31 December 2022	31 December 2024

**Assistance required for implementation**

- Technical support in the implementation of border authorities' consultation procedures, including assistance in the development of guidelines and training.

**Tags:** *Legislative and regulatory framework, Human resources and training*



2.2	<b>Indicative date of implementation</b> 31 December 2022	<b>Definitive date of implementation</b> 31 December 2024
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**Assistance required for implementation**

- Technical expertise in effective consultation mechanisms and best practices.
- Training of private and public sector on effective consultation methods and practices.

**Tags:** *Human resources and training*



3.1	<b>Indicative date of implementation</b>	<b>Definitive date of implementation</b>
3.2 (a), (b)	31 December 2022	31 December 2024
3.3		
3.4		
3.5		
3.6 (a), (b), (c)	<b>Assistance required for implementation</b>	
3.7		
3.8		
3.9 (a) (i), (ii), (i), (ii), (iii), (iv), (c), (d)	<p>- Assistance to assess and clarify, as required, legislation, regulation and/or formal policy measures so that Customs has authority, policies, and procedures to issue advance rulings in accordance with the WTO TFA Article 3.</p> <p>- Assistance to deliver capacity building assistance in developing and implementing a training programme for customs officials in preparing and executing "Advance Rulings" as well as additional training in Tariff Classification, Rules of Origin and Customs Valuation to support this new function.</p> <p>- Assistance with developing a stakeholder outreach and public sensitisation program to inform traders of the advance ruling service, how to apply, forms and information required and to encourage uptake of this trade facilitation measure.</p>	
	<p><b>Tags:</b> <i>Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training, Awareness-raising</i></p>	



4.1 (a), (b)	<b>Indicative date of implementation</b>	<b>Definitive date of implementation</b>
4.2	31 December 2022	31 December 2024
4.3		
4.4 (a), (b), paragraph		
4.5		
4.6	<hr/> <b>Assistance required for implementation</b> <ul style="list-style-type: none"><li>- Assistance to assess and clarify, as required, legislation, regulation and/or formal policy measures to ensure that Customs procedures for appeal are sufficient to meet the requirements under Article 4 of the WTO TFA.</li><li>- Assistance to deliver capacity building assistance in developing and implementing a training programme for customs officials in responding to requests for appeals as well as additional training as required to support this function.</li><li>- Assistance with developing a stakeholder outreach and public sensitisation program to inform traders of the appeal process, how to apply, forms and information required to lodge an appeal.</li></ul> <p><b>Tags:</b> <i>Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training, Awareness-raising</i></p>	

5.1 (a), (b), (c), (d)	Indicative date of implementation 31 December 2022	Definitive date of implementation 31 December 2024
<div>Assistance required for implementation</div> <div><div>- Assistance to automate in ASYCUDA World the alert system and workflows to deal with enhanced controls.</div><div>- Assistance to automate ASYCUDA World notification to traders of enhanced controls.</div></div> <div>Tags: <i>Information and communication technologies (ICT)</i></div>		

5.3.1  
5.3.2  
5.3.3

Indicative date of implementation	Definitive date of implementation
31 December 2022	31 December 2023

**Assistance required for implementation**

- Assistance to draft technical agency-specific "Inspection Guidelines" and operating procedures for the second test.

**Tags:** *Legislative and regulatory framework*

6.1.1  
6.1.2  
6.1.3  
6.1.4

**Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
31 December 2025

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**Assistance required for implementation**

- Assistance to deliver capacity building on the review of their fees and charges in order to reduce the number and diversity.
- Assistance to establish an intra-sectoral work group for regular review of costs of public services under the scope of the NTFC.

**Tags:** *Institutional procedures, Human resources and training*

6.2 (i), (ii)

**Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
31 December 2025

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**Assistance required for implementation**

- Assistance to deliver capacity building on the calculation and recording of costs of public services.

**Tags:** *Human resources and training*



7.1.1  
7.1.2**Indicative date of implementation**  
31 December 2022**Definitive date of implementation**  
31 December 2025

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**Assistance required for implementation**

- Assistance to review the Customs Act to strengthen pre-arrival processing sections and to capacity develop writing regulatory frameworks.
- Assistance to develop and implement the Pre-arrival module in ASYCUDA.
- Assistance to connect other border regulatory agencies to the ASYCUDA system.
- Assistance with developing a stakeholder outreach and public sensitisation program to inform traders about pre-arrival processing and how to access it.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training, Awareness-raising*

7.2

**Indicative date of implementation**  
31 December 2022**Definitive date of implementation**  
31 December 2027**Assistance required for implementation**

- Assistance to carry out an assessment and possible implementation of the relevant electronic payment option in ASYCUDA World.
- Assistance with developing a stakeholder outreach and public sensitisation program to inform traders of the electronic payment option and to encourage uptake.

**Tags:** *Information and communication technologies (ICT), Diagnostic and Needs Assessment, Awareness-raising*



7.3.1	<b>Indicative date of implementation</b>	<b>Definitive date of implementation</b>
7.3.2 (a), (b)	31 December 2022	31 December 2023
7.3.3		
7.3.4		
7.3.5		
7.3.6		
	<b>Assistance required for implementation</b>	
	- Assistance to for all border technical agencies to develop agency specific procedures and regulations to implement this measure.	
	<b>Tags:</b> <i>Legislative and regulatory framework, Institutional procedures</i>	

7.4.1  
7.4.2  
7.4.3  
7.4.4

**Indicative date of implementation**

31 December 2022

**Definitive date of implementation**

31 December 2024

**Assistance required for implementation**

- Assistance with the development of a national risk management framework to include all other border regulatory agencies.
- Assistance with capacity building for risk management units/officers on risk assessment and data analysis for all border agencies.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Institutional procedures*

**Donor Agencies:** International Monetary Fund

**Progress reported**

Ongoing capacity building for risk management officers

7.5.1  
7.5.2  
7.5.3  
7.5.4

**Indicative date of implementation**

31 December 2022

**Definitive date of implementation**

31 December 2024

**Assistance required for implementation**

- Assistance with capacity building for Post-clearance Audit staff on accounting and audit standards and technique, systems audit, accounting systems software, and risk assessment for audit planning.
- Assistance to carry out an assessment for any requirements, and supply, of audit management software.
- Assistance to review and make recommendations on Post-clearance Audit standard operating procedures.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Diagnostic and Needs Assessment, Human resources and training*

**Donor Agencies:** International Monetary Fund

**Progress reported**

Ongoing capacity building for post-clearance audit officers

7.6.1  
7.6.2**Indicative date of implementation**  
31 December 2022**Definitive date of implementation**  
31 December 2023

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**Assistance required for implementation**

- Assistance with reviewing/updating the TRS questionnaire.
- Assistance to train all agencies in requirements for completing the TRS.
- Assistance in analysing the TRS results.

**Tags:** *Information and communication technologies (ICT), Human resources and training*

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**Donor Agencies:** World Bank

**Progress reported**

Technical assistance was provided to advance with the roll-out of the Time Release Study at the Port of Freetown. A detailed implementation plan was agreed with the National Trade Facilitation Committee. It was agreed that additional technical assistance will be provided by the World Bank team to further review/update the Time Release Study questionnaire, train all in requirements for completing the Time Release Study and analyse the Time Release Study results.

7.7.1	<b>Indicative date of implementation</b>	<b>Definitive date of implementation</b>
7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii)	31 December 2022	31 December 2025
7.7.3 (a), (b), (c), (d), (e), (f), (g)		
7.7.4		
7.7.5		
7.7.6	<b>Assistance required for implementation</b>	
	<ul style="list-style-type: none"><li>- Assistance in analysis, design and planning an authorized operator program appropriate to Sierra Leone, taking into consideration models of comparable countries.</li><li>- Assistance in establishing the required supporting rules, procedures, and administrative structure for the implementation of an authorized operator program.</li><li>- Assistance in design of simplified procedures that may be offered to authorized operators (or generally).</li></ul>	
	<b>Tags:</b> <i>Information and communication technologies (ICT), Legislative and regulatory framework</i>	

7.8.1 (a), (b), (c), (d), (e), (f), (g), (h) **Indicative date of implementation**  
7.8.2 (a), (b), (c), (d) 31 December 2022  
7.8.3

**Definitive date of implementation**  
31 December 2023

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**Assistance required for implementation**

- Assistance to conduct a feasibility study to determine the need for, and possible design of, special procedures for expedited release of air cargo (taking into account WCO immediate release guidelines).
- Assistance to review and revise legislation, as necessary, to allow for simplified procedures for express consignment

**Tags:** *Legislative and regulatory framework, Diagnostic and Needs Assessment*





8.1  
8.2 (a), (b), (c), (d), (e)

**Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
31 December 2025

#### **Assistance required for implementation**

- Assistance to develop a coordinated border management environment (including legal, procedural/operational, and technical support).
- Assistance with capacity building on inter-agency coordination, agenda-setting, meeting management, etc.

**Tags:** *Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training*

**Donor Agencies:** World Bank

#### **Progress reported**

Work has commenced to establish a technical working group under the National Trade Facilitation Committee that will work on the development of a coordinated border management framework. It was agreed that an immediate next step for the World Bank team should be to provide training in inter-agency coordination.

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9	<b>Indicative date of implementation</b> 31 December 2022	<b>Definitive date of implementation</b> 31 December 2023
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**Assistance required for implementation**

- Assistance to develop automation tools for monitoring of goods intended for import under customs controls in ASYCUDA, and development of specific risk profiles.
- Assistance to purchase automation mobile tools for border posts.

**Tags:** *Information and communication technologies (ICT), Infrastructure and equipment*

10.1.1 (a), (b), (c), (d)

**Indicative date of implementation**  
31 December 2022**Definitive date of implementation**  
31 December 2024**Assistance required for implementation**

- Assistance to develop appropriate legal or policy measures and implementing procedures.
- Assistance with capacity building for border authorities on the conduct of regulatory impact and trade impact analysis.
- Assistance to establish an intra-sectoral working group under the scope of the NTFC for regular review of proposed or existing import/export rules, formalities, or documentation requirements.

**Tags:** *Legislative and regulatory framework, Human resources and training*

10.2.1  
10.2.2  
10.2.3

**Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
31 December 2025

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**Assistance required for implementation**

- Assistance to develop rules for the use of copies of required documents, based on international best practices.

**Tags:** *Legislative and regulatory framework*

10.3.1 10.3.2	Indicative date of implementation 31 December 2022	Definitive date of implementation 31 December 2025
<div data-bbox="497 288 2157 633"><p data-bbox="497 320 985 352"><b>Assistance required for implementation</b></p><ul data-bbox="497 384 2157 536" style="list-style-type: none"><li data-bbox="497 384 2157 443">- Assistance to support Sierra Leone's development of regulations and instructions (including SOPs) necessary to implement the Customs Act, ensuring consistency with TFA and the Revised Kyoto Convention.</li><li data-bbox="497 443 2157 536">- Assistance to carry out a training needs assessment and provide training programs to customs staff and brokers on international standards and best practices in regard to trade facilitation, particularly high priority areas of risk management, legal instruments, WCO/WTO instruments, and the use of IT in trade facilitation initiatives.</li></ul><p data-bbox="497 568 2157 633"><b>Tags:</b> <i>Information and communication technologies (ICT), Legislative and regulatory framework, Diagnostic and Needs Assessment, Human resources and training</i></p></div>		

10.4.1  
10.4.2  
10.4.3  
10.4.4

**Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
31 December 2027

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**Assistance required for implementation**

- Assistance to support the development of the National Single Window blueprint and need to explore option for developing a National Single Window solution.

**Tags:** *Diagnostic and Needs Assessment*

10.7.1  
10.7.2 (a), (b), (c), (d), (e)

**Indicative date of implementation**  
31 December 2022

**Definitive date of implementation**  
31 December 2024

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**Assistance required for implementation**

- Assistance to review the current customs code for any weaknesses that might hamper customs from implementing regulations or SOPs to reduce inconsistency.
- Assistance to develop and implement Customs regulations that will increase consistency of customs processes regardless of whether the customs commercial system is available.
- Assistance with purchasing of automation infrastructure for certain border points.

**Tags:** *Legislative and regulatory framework, Infrastructure and equipment, Diagnostic and Needs Assessment*

	Indicative date of implementation	Definitive date of implementation
12.1.1	31 December 2022	31 December 2023
12.1.2		
12.2.1		
12.2.2		
12.3		
12.4.1 (a), (b), (c), (d), (e), (f)		
12.4.2	<b>Assistance required for implementation</b>	
12.5.1 (a), (b), (c), (d), (e), (f)		
12.5.2	- Assistance with drafting of terms of reference and job descriptions for customs staff responsible for this matter.	
12.5.3	- Assistance to implement procedures for customs-to-customs exchange of information consistent with the TFA measure.	
12.6.1 (a), (b), (c), (d), (e)		
12.6.2		
12.7.1 (a), (b), (c), (d), (e)	<b>Tags:</b> <i>Information and communication technologies (ICT), Legislative and regulatory framework</i>	
12.7.2		
12.8		
12.9.1		
12.9.2		
12.10 (a), (b), (c), (d), (e), (f), (g), (h)		
12.11.1 (a), (b), (c)		
12.11.2		
12.12.1		
12.12.2		

**Legend**

C	Notified in Cat. C	Cp	Partially notified in C	E	Extension of time requested
	Donor arrangement notified		Donor arrangement not yet notified		

Downloaded on 4 December 2025

Updated on 18 August 2023