



GOVERNMENT OF SIERRA LEONE

MINISTRY OF HEALTH AND SANITATION

**STANDARD OPERATING PROCEDURES FOR DUTY WAIVER
APPLICATIONS**

SEPTEMBER 2022

Background

The Government of Sierra Leone is the ultimate authority responsible for ensuring the health for all Sierra Leoneans. Development partners, in particular, donor organisations, support the financing of health sector projects and programmes that are implemented either by the Ministry of Health and Sanitation or by Implementing Partner organisations on behalf of the Ministry of Health and Sanitation.

Development Assistance (aid) plays a crucial role in the Ministry of Health and Sanitation's efforts to improve the country's health indicators. The Government of Sierra Leone therefore fully understands and appreciates the importance of partnerships in the rebuilding of the health sector. One such appreciation is shown by providing a Duty Waiver for items, goods, materials, and consignments imported into the country to help improve health service delivery. The duty waiver processing involves management and enforcement of guidelines for donations as set by the Ministry of Health and Sanitation. They include the following:

1. Partners must have a valid registration with the Ministry of Planning and Economic Development and the Ministry of Health and Sanitation (MoHS)
2. Partners must have a signed Service Level Agreement (SLA) with the MoHS
3. Partners are required to submit duty waiver requests at least 14 days prior to the arrival of the vessel within which period the Ministry will complete its processing to avoid demurrage and other extra Port charges on consignees
4. An agreed distribution list must be attached to all duty waiver requests and the Ministry may request to re-distribute based on current situation
5. Drugs shipped by partners must be in accordance with the current or updated essential drugs list. Other specialized drugs requiring duty waiver must have approval from the Ministry, through the Pharmacy Board of Sierra Leone
6. Partners or organizations that ship in drugs for use in their facilities must ensure that there is a pharmacist or pharmacy technician in the facility
7. Partners or organizations that ship in drugs for use in their facilities must have or store the drugs in an appropriate storage facility

There are however required procedures to follow at each stage of the application process that cuts across sectors within the Ministries of Health and Sanitation, and Finance. These stages and documentation need to be understood by all partners for the smooth running of the process.

SOP for the Processing of Duty Waiver Application

1.0 Waiver Application and Processing

- 1.1 As soon as all documents are received, within 48hrs the applying unit or organization shall scan and upload all the required documents onto the ASYCUDA System (nra.gov.sl/asycudaworld). *See bullet 2.0 for all the required documents*
- 1.2 A cover letter of Request for Duty Waiver to the CMO, attached to the Declaration Form should be part of the documents uploaded
- 1.3 The Declaration Entry Form should be stamped with the official stamp of the applying organization.
- 1.4 Comprehensive distribution plan (to be updated by MoHS in consultation with applying organization) should also be included in the documentation.
- 1.5 Within 24hrs, MoHS will use the Asycuda system to submit the C-Number for approval to the Ministry of Finance after confirming registration and eligibility status.
- 1.6 For record purposes and to ascertain the registration status, all applying agencies, organisations and departments, are required to submit hardcopies of all documents with the exception of the Declaration Entry Form, to the CMO's office, MoHS, within 24hrs.
- 1.7 Upon receipt of the Documents above, The CMO will then minute them to the Directorate of Partner Coordination (DPC). Expected Duration: 24 hrs
- 1.8 DPC will then check if the applying organisation has a signed Service Level Agreement (SLA) to operate within Sierra Leone
- 1.9 Upon confirmation, within 24 hours, the DPC will recommend to the Ministry of Finance, a submission of the C-number for approval, through the Asycuda system
- 1.10 The Ministry of Finance is now expected to approve the waiver request within 48 hrs and forward to the Commissioner-General of the NRA/Customs

2.0 The Following Documents Shall be Attached to the Declaration Entry Form for Upload onto the Asycuda System:

2.1 Sea Freight

- 2.1.1 Bill of Lading (BoL)
- 2.1.2 Commercial Invoice
- 2.1.3 Packing List from the Shipper or the Importer
- 2.1.4 Certificate of Donation from the Donor or Supplier, if the application is for donated items
- 2.1.5 Goods Manufacturer Certificates (GMP) (applicable for pharmaceuticals)

2.2 Air Freight

- 2.2.1 Air Waybill (AWB)
- 2.2.2 Commercial Invoice
- 2.2.3 Packing List
- 2.2.4 Certificate of Donation from Donor or Supplier
- 2.2.5 Goods Manufacturer Certificates (GMP) (applicable to pharmaceuticals)

Activity	Responsible	Accountable	Consult with	Inform
Pre-requisite to submit a request for Duty waiver	Applying Organization/Agency, Partner	Applying Organization/Agency, Partner	Focal points of Ministry of Health and Sanitation	None
Approval of Duty-Free letter	Ministry of Health and Sanitation	Chief Medical Officer	Ministry of Planning and Economic Development	Applying Agency/Organization, Partner

All applying IPs, Departments and Agencies must always expect and accommodate routine monitoring of donated and duty waiver commodities from the Partner Coordination Office of the MoHS

Responsible Offices:

- 1) Applying Organisation/Unit etc.
- 2) Office of the Chief Medical Officer
- 3) Directorate of Partner Coordination
- 4) Office of the Permanent Secretary
- 5) National Revenue Authority

SEE MATRIX OF DUTYWAIVER PROCESSING FLOW, BELOW

WAIVER APPLICATION AND PROCESSING

