

MANO RIVER UNION
UNION DU FLEUVE MANO

UNION MINISTERIAL COUNCIL
12 – 15 MAY, 2008
MONROVIA - LIBERIA

CONSOLIDATED PROTOCOLS TO THE
MANO RIVER DECLARATION

MRU SECRETARIAT
FREETOWN – SIERRA LEONE

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THE MANO RIVER DECLARATION

WE, THE PRESIDENTS OF LIBERIA AND SIERRA LEONE, desiring to establish a firm economic foundation for lasting peace, friendship, freedom and social progress between our countries;

IN PURSUANCE of our determination as already affirmed in the Joint Statements issued on 16th March 1971 and 28th January 1972 to accelerate the economic growth, social progress and cultural advancement of our two countries;

RECOGNIZING that this can best be accomplished by active collaboration and mutual assistance in matters of common interest in economic, social, technical, scientific and administrative fields;

HAVING RESOLVED to intensify our efforts for closer economic cooperation between our two countries, and having decided to take the necessary steps for the attainment of this objective;

DO HEREBY DECLARE

FIRST, that a Customs Union to be called the MANO RIVER UNION shall be established between Liberia and Sierra Leone;

SECOND, that the aims and objectives of the Union shall be:

1. to expand trade by the elimination of all barriers to mutual trade; by cooperation in the expansion of international trade; by the creation of conditions favourable to an expansion of mutual productive capacity, including the progressive development of a common protective policy and cooperation in the creation of new productive capacity;
2. to secure a fair distribution of the benefits from economic co-operation;

THIRD, that the Union shall be established in two main phases, the first phase of which shall be completed not later than 1st January, 1977, and the second phase of which shall be completed within a reasonable period thereafter, having regard to the administrative and other problems involved;

FOURTH, that the first phase of the establishment of the Union shall include:

1. the liberalization of mutual trade in goods of local origin, through the elimination of tariff and non-tariff barriers to such trade;
2. the harmonization of rates of import duties and other fiscal incentives applicable to goods of local origin, in order to ensure fair trading conditions and a harmonized protective policy for local producers;
3. supporting measures, as may be considered necessary, for developing cooperation in the production of agricultural and manufactured products of local origin.

FIFTH, that goods of local origin shall be understood to mean goods which are wholly or substantially produced in one or the other country;

SIXTH, that a Joint Secretariat of the Union shall be established in Freetown not later than 1st January, 1974. The administrative and financial arrangements for the establishment of the Secretariat, as well as the functions which it will have, shall be the object of direct consultations between the Governments, within the machinery already established for cooperation, and shall be subject to the Governments;

SEVENTH, that in order to achieve the proposed aims and objectives, a Customs Training School shall be established in Monrovia as soon as may be feasible after 1st January, 1974, and that the functions and arrangements for its establishment shall be worked out under similar arrangements as for the Joint Secretariat of the Union.

EIGHTH, that such other arrangements as may be necessary for the furtherance of the proposed joint aims and objectives as may be proposed from time to time by the Joint Ministerial Committee for Liberia/Sierra Leone Economic Cooperation and may, where appropriate be agreed by the Governments in the form of Protocols to this Declaration;

NINTH, that having regard to the great importance of extending economic cooperation within Africa, the Union shall be opened for participation to all States in the Western African Sub-Region which subscribe to the aims and objectives of the Union.

DONE IN MALEMA ON THE THIRD DAY OF October in the year of our Lord One Thousand Nine Hundred and Seventy-Three.

FOR THE REPUBLIC OF LIBERIA:

(Signed) WILLIAM R. TOLBERT, (JNR)

FOR THE REPUBLIC OF
SIERRA LEONE

(Sgd) SIAKA STEVENS

CONSOLIDATED FIRST PROTOCOL TO THE MANO RIVER DECLARATION

INSTITUTIONS OF THE MANO RIVER UNION

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;

RECOGNISING the need to establish and regulate the institutions of the Union;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, INSTITUTIONS

That the following Institutions of the Union are hereby established:

- a. The Union Summit of Heads of **State** and Government;
- b. The Union Ministerial Council;
- c. The Union Technical Commissions;
- d. The Union Secretariat; and
- e. Such other Organizations, bodies, departments and services as are provided for by the MANO RIVER DECLARATION and its PROTOCOLS as amended or by RESOLUTIONS of the Union Ministerial Council.

SECOND, That all Institutions of a joint nature shall carry the word UNION.

THIRD, That there is hereby established the Union Summit of Heads of State and Government of the Member States which shall be the supreme institution of the Union.

FOURTH, That the Union Summit of Heads of State and Government shall be convened as and when they deem it necessary to deal with matters submitted to it by the Union Ministerial Council.

FIFTH, That the Union Ministerial Council shall consist of the Ministers responsible for Planning, Development, Economic Affairs, International Cooperation, Finance, Education, Trade, Industry, Agriculture, Transport, Communications, Energy, Natural Resources and Works in the Member States.

SIXTH, That other Ministries of Member States may attend Meetings of the Union Ministerial Council when matters of interest to them are on the Agenda.

SEVENTH, That in the event that a Minister is unable to attend a Meeting of the Union Ministerial Council, the Member State may designate another Minister to represent him at that meeting.

EIGHTH, That the functions of the Union Ministerial Council shall be:

- a. to ensure the proper functioning and the development of the Union in conformity with the provisions of the MANO RIVER DECLARATION; and its PROTOCOLS as amended;
- b. to give directives to all subordinate institutions of the Union through the Secretariat so as to ensure the efficient and harmonious working of the Union;
- c. to make recommendations to the Union Summit of Heads of State and Government on matters of policy designed to effect the efficient and harmonious functioning and development of the Union;
- d. to establish financial policies, procedures, rules and regulations which shall govern the handling of the finances of the Union including but not limited to budget procedures, expenditures and arrangements for auditing;
- e. to consider and approve the Annual Budget of the Union

including but not limited to the Union Training and Research Establishments and to determine the contributions of each Member State thereto;

- f. to authorize the Secretariat or any other subordinate Institution to negotiate in all areas of cooperation with Member States, third countries and International Organizations or Institutions with the view to implementing the aims and objectives of the Mano River Union;
- g. to execute such other functions as the Union Summit of Heads of State and Government may from time to time direct.

NINTH, That the following Rules and Procedures for the election of the Chairman and Vice-Chairman of the Union Ministerial Council are hereby established:

- a. The Chairman of the Union Ministerial Council shall be elected rotationally from each Member State and shall hold office until the following Ordinary Session of Council;
- b. The Chairman shall be elected from the Delegation of the Member State hosting the Session;
- c. The First Vice-Chairman of the Union Ministerial Council shall be elected from the Delegation of the Member State which is scheduled to host the next Session of the Union Ministerial Council whilst the Second Vice-Chairman shall emanate from the other Member State.

TENTH, That the Union Ministerial Council shall hold its Ordinary Session once a year. Additionally, Special Sessions may be convened as and when necessary on the decision of the Chairman, in consultation with the Vice-Chairman and the Secretary-General.

ELEVENTH, That all decisions of the Union Ministerial Council shall be by consensus and such decisions shall be resolutions which:

1. make recommendations to the Summit of the Heads of State and Government;
2. make recommendations to Member States for certain actions to be taken;
3. give directives to the Secretariat and other subordinate Institutions.

- TWELFTH:**
1. That there shall be established the following Technical Commissions of the Union Ministerial Council which shall be responsible, respectively for:
 - a. Trade and Industry;
 - b. Agriculture, Forestry and Fisheries;
 - c. Transport and Communications;
 - d. Education, Training and Research;
 - e. Finance and Administration;
 - f. Energy and Natural Resources.

THIRTEENTH, That the Union Technical Commissions shall consist of Officers of Officers of Governments and Professionals of Member States directly concerned with the fields involved, as the Member States may designate.

FOURTEENTH, That the Union Technical Commission shall meet at least once a year. Special meetings may be convened by the Secretary-General after consultation with the Chairman and Vice-Chairman of the Commission or upon a written request by a Member State to the Secretary-General, who shall immediately inform the other Member States of the request and take all appropriate action to convene the Meeting.

FIFTEENTH: That each Technical Commission of the Union shall examine issues relative to their respective fields initiated by them or upon either the directive of the Union Ministerial Council or the request of the Secretary-General.

SIXTEENTH:

1.

(a) That the Mano River Union Secretariat established under the 6th Article of the MANO RIVER DECLARATION shall be headed by the Secretary-General and assisted by a Deputy Secretary-General. They shall be nominated and appointed by the respective Heads of State and Government and shall hold office for a period of four years. Each of the said Executive Officer may be eligible for re-appointment upon the recommendation of the Union Ministerial Council for another term of four years only.

(b) There shall be a Budget/Finance Controller who shall be appointed by the Heads of State for an initial term of four years and may be eligible for re-appointment upon the recommendation of the Union Ministerial Council for another term of four years only.

2. That the Secretary-General, the Principal Executive Officer of the Mano River Union, assisted by the Deputy Secretary-General shall direct the affairs of the Secretariat.

3. That the Secretary-General shall be a national of any Member State other than the Member State in which the Headquarters is located. The Deputy Secretary-General shall be a national other than that providing the Secretary-General.

4. (a) There shall be appointed one or more Directors by the Secretary-General on the recommendation of the Appointment and Promotions Committee to the affairs of the Division.

(b) The Directors so appointed by the Secretary-General shall as far as practicable ensure an equitable distribution among the Member States of the Union. Furthermore, the Directors so appointed shall as far as practicable serve as Secretaries to the Union Technical Commissions.

SEVENTEENTH:

That the functions and conditions of service of the Secretary-General, Deputy Secretary-General and the Budget/Finance Controller and all other employees of the Union Secretariat shall be governed by the provisions of the MANO RIVER DECLARATION and its

PROTOCOLS as amended and the Staff Rules and Regulations approved by the Union Ministerial Council. In the performance of their duties the Secretary-General and his staff shall not seek or receive instructions from any Government or from any other authority external to the Union. They shall refrain from any action which might reflect adversely on their positions as international civil servants responsible only to the Union. The Member States undertake to respect the exclusively international character of the responsibilities of the Secretary-General, Deputy Secretary-General and other staff of the Union and not to seek to influence them in the discharge of their responsibilities.

EIGHTEENTH: That Ad Hoc Committees and Working Groups shall be formed by the Union Secretariat when it considers them necessary that detailed expert consideration should be given to certain areas. The Ad Hoc Committees and Working Groups shall consist of Officials of Governments and Professionals of Member States directly concerned with the fields involved, as the Member State may designate.

NINETEENTH: That Liaison Officers shall be appointed by the Member States upon the request of the Union Ministerial Council in respect of specific projects and they shall cooperate with the Union Secretariat in respect of studies which the latter had been entrusted to undertake. They shall be officers who have the knowledge and access to the type of information pertinent to the study undertaken.

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 ofin 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 PEOPLES
REVOLUTIONARY
REPUBLIC OF
GUINEA

**CONSOLIDATED SECOND PROTOCOL TO THE MANO RIVER
DECLARATION:**

**PRINCIPLES AND PROCEDURES FOR THE ADOPTION,
RATIFICATION, DEPOSIT AND REGISTRATION OF THE
MANO RIVER DECLARATION**

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;

RECOGNISING the need to establish principles and procedures for the adoption, ratification, deposit and registration of the Mano River Declaration and its Protocols as amended;

MINDFUL of the importance of observing the requirements of International Law and of National Procedures in the building of the Union;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, That the subject matter of a PROTOCOL shall arise from the aims and objectives of the Mano River Union as set out in the MANO RIVER DECLARATION;

SECOND, That PROTOCOLS shall be issued under the following circumstances;

When the Union Ministerial Council takes a decision on any matter not directly or indirectly related to any other matter already provided for in an existing PROTOCOL and it is desired to embody the decision in a final Act signed by the Heads of State and Government and publicly recommended so as to have formal legal force and effect.

THIRD, That all PROTOCOLS and amendments thereto shall be an integral part of the MANO RIVER DECLARATION;

FOURTH: That a PROTOCOL shall require the recommendations of the Union Ministerial Council and approval of the Union Summit of Heads of State and Government prior to ratification in accordance with the internal procedures within Member States;

FIFTH,: That any arrangement which may be embodied in a PROTOOL to the MANO RIVER DECLARATION shall in as much as it constitutes an International Convention among Contracting States, be given the force and effect of law in the Member States through their appropriate internal procedures.

SIXTH: That the Member States through such procedures as may be appropriate shall have complied with preceding Article not later than on the date that shall have been specified in the PROTOCOL or otherwise agreed among the Member States.

SEVENTH That the Member States shall upon completion of the afore-mentioned requirements deposit their Instruments of Ratification with the Secretary-General of the Union and the day the last Instrument of Ratification has been deposited shall be the day on which the relevant Protocol shall have entered into force among the Member States.

EIGHTH. That the Secretary-General shall notify the Member States of the deposit of the Instrument of Ratifications and of the date on which the relevant Protocol has entered into force.

NINTH: That the Secretary-General of the Union shall be required and is authorized to register for and on behalf of the Member States of the MANO RIVER DECLARATION and/or any of its PROTOCOLS and any Amendment(s) thereto with the United Nations, the Organization of African Unity, the Economic Community of West African States and with an other International Organizations as the Member States may from time to time direct.

TENTH, That Protocols after entry into force may be amended. All amendments shall require the recommendation of the Union Ministerial Council, the approval and signature of the Heads of State and Government thereafter be ratified. Following ratification, the amendment(s) shall enter into force on the day on which the last Instrument of Ratification is deposited with the Secretary-General of the Mano River Union.

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 SIERRALEONE

FOR THE REPUBLIC
OF LIBERIA

FOR THE PEOPLES
REVOLUTIONARY
REPUBLIC OF
GUINEA

**CONSOLIDATED THIRD PROTOCOL TO THE MANO RIVER
DECLARATION:**

**ACCESSION OF THE PEOPLE'S REVOLUTIONARY REPUBLIC
OF GUINEA TO FULL MEMBERSHIP OF THE MANO RIVER
UNION**

**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;

DETERMINED in the spirit of the MANO RIVER DECLARATION and PROTOCOLS relating thereto to promote an ever closer integration economically, socially and culturally among the peoples of the West African Sub-Region on the foundations already laid;

CONSIDERING that Article Nine of the Declaration establishing the Mano River Union contemplates the participation of other States in the West African Sub-Region subscribing to the aims and objectives of the Union; and further, that Articles One, Two and Three of the Seventh Protocol thereto provide for the admission to full membership of the Union by any such State;

RECOGNISING that during the negotiations of the terms of accession the People's Revolutionary Republic of Guinea made reservations to certain provisions of the Protocols to the Declaration;

RECALLING that a Ministerial Committee has already been appointed to review the entire Union structure and its constituent instruments including the reservations to the provisions in the Protocols made by the People's Revolutionary Republic of Guinea;

CONSIDERING also that the Ministerial Council of the Mano River Union after consultation with the People's Revolutionary Republic of Guinea has declared itself in favour of the admission to full membership of the said People's Revolutionary Republic of Guinea;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST: 1. That the People's Revolutionary Republic of Guinea hereby becomes a full member of the Mano River Union and subscribes to the

Declaration establishing the said Union as amended and/or supplemented by Protocols.

2. That the terms of accession and amendments to the Declaration and Protocols establishing the Union necessitated thereby are set out in the Annex to this Protocol. The provisions of that Annex shall form an integral part of this Protocol.

3. That the provisions concerning the rights and obligations of the Member States and powers and jurisdictions of various organs and institutions of the Union as established by the Declaration and Protocols shall be equally binding upon the new Member State by this Protocol.

SECOND, 1. That this Protocol will be ratified by the High Contracting Parties according to their respective national procedures. The instruments of ratification will be deposited with the Secretary-General of the Mano River Union.

2. That this Protocol will enter into force on the day the third instrument of ratification has been deposited with the Secretary-General of the Mano River Union.

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

ARTICLE 1

For the purposes of this Protocol:

- the expression “original constituent instrument” means the Mano River Declaration establishing the Mano River Union, as supplemented and/or amended by Protocols or other instruments which entered into force before accession; the expression “Mano River Declaration” means the relevant original Mano River Declaration thus supplemented and/or amended;
- the expression “original Member States” means the Republic of Liberia and the Republic of Sierra Leone;
- the expression “new Member State” means the People’s Revolutionary Republic of Guinea;
- the expression “Union Ministerial Council” refers to the Union Ministerial Council as established and constituted by the First Consolidated Protocol to the Mano River Declaration.

ARTICLE 2

From the date of accession, the provisions of the original constituent instrument and the acts adopted by the institutions of the Mano River Union shall be binding on the new Member State and shall apply in that State under the conditions laid down in the original constituent instrument and in this Protocol.

ARTICLE 3

1. The new Member State accedes by this Protocol to the decisions and agreements adopted by the Union Ministerial Council. It undertakes to accede from the date of accession to all other agreements concluded by the original Member States relating to the functioning of the Union or connected with its activities.
2. The new Member State agrees to adhere to all international and other agreements entered into by the Union prior to the date of accession reserves the right to enter into further negotiations with the original Member States in order to make any necessary adjustments thereto.

ARTICLE 4

1. The new Member State shall adopt the agreements existing between the Union, its institutions, and agencies with other States and other international organizations in accordance with the conditions laid down in the original constituent instrument and this Protocol.
2. The new Member State shall be bound by any existing agreements signed between the Union and nationals of other States in accordance with the principles of international law.
3. The new Member State shall take appropriate measures, where necessary to adjust its position in relation to international organizations and international agreements to which the Union is a party, and to the rights and obligations arising from its accession to the Union.

ARTICLE 5

1. The rights and obligations from international agreements concluded before the entry into force of this Protocol by the new Member State with either of the original Member States on the one hand, and other States on the other hand, shall not be affected by the provisions of this Protocol except where so expressly provided.
2. Where such agreement as are referred to in paragraph 1 are not compatible or consistent with the provisions of this Protocol, the Member States shall take all appropriate steps to eliminate such incompatibilities and inconsistencies.

ARTICLE 6

The provisions of this Protocol may not be amended and/or supplemented other than by means of the procedure laid down in Article Six of the Fourteenth Protocol to the Mano River Declaration.

CONSOLIDATED FOURTH PROTOCOL TO THE MANO RIVER DECLARATION:

EXPANDING THE AIMS AND OBJECTIVES OF THE MANO RIVER UNION

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

IN CONFORMITY with the spirit of the Mano River Declaration and Protocols relating thereto to promote an ever closer integration economically, socially and culturally among the countries of the Sub-Region of West Africa;

IN PURSUANCE of the objectives of the Union particularly in the areas of Economic, Social and Cultural integration within the Member States;

RECALLING the decisions of the Council of Ministers held at Freetown, 24-26 March, 1980 and at Monrovia, 15-16 September, 1980 to review the structure and Protocols to the Mano River Declaration;

DESIROUS of enlarging the aims and objectives of the Union;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, that the end product or the purpose of the Union shall be the promotion of cooperation and development in all areas of economic activity particularly in Commerce, Industry, Transport and Communications, Agriculture, Natural Resources, Financial and Monetary matters as well as in the area of social and cultural affairs which would finally lead to Sub-Regional integration in these areas.

SECOND, consistent with the preceding article and in furtherance of the aims and objectives of the Mano River Declaration, the Member States do hereby agree as follows:

1. to eliminate among Member States all obstacles to the free movement of persons, goods, services and capital within the Union.

2. to implement a common policy of cooperation and development in all areas of economic activity particularly in Commerce, Industry, Transport and Communications, Agriculture, Natural Resources, Financial and Monetary Matters as well as in the area of social and cultural affairs which would finally lead to sub-regional integration in these areas.

SECOND, Consistent with the preceding article and in furtherance of the aims and objectives of the Mano River Declaration, the Member States do hereby agree as follows:

1. to eliminate among Member States all obstacles to the free movement of persons, goods, services and capital within the Union.
2. to implement a common policy of cooperation and development in the areas of agriculture, animal production fisheries, and forestry.
3. to establish a common programme for the development of transport, communication and energy.
4. to promote and harmonize an equitable system of industrial development within the Member States through the promotion of joint and planned projects. to determine, establish and implement investment policies as well as compensation policies relating to the loss of revenue that may result from harmonized tariffs.
6. to secure and mobilize internal and external policies for the financing of Union projects as well as the creation of requisite financial institutions.
7. to establish a common monetary system.
8. to determine and implement a common policy for the development of research, training, health, the arts, sports, and culture.
9. to promote coordinated external policies among the Member States in order to reinforce their efforts in economic and other related affairs on the international scope.
10. to undertake such other activities incidental to attaining

the aims and objectives of the Union.

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

**CONSOLIDATED FIFTH PROTOCOL TO THE MANO RIVER
DECLARATION:
PARTICIPATION OF OTHER WEST AFRICAN STATES
IN THE MANO RIVER UNION**

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

IN FURTHRANCE 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;

PURSUANT to the Ninth Article of the MANO RIVER DECLARATION;

RECOGNISING that the Ninth Article of the MANO RIVER DECLARATION contemplates the possibility of full Membership as well as were limited forms of participation by other West African States in the Mano River Union;

RECOGNISING also the need to clarify the principles governing the participation in the Union by other West African States;

DESIRING to establish principles and procedures for the admission to full Membership of the Mano River Union by other West African States;

DESIRING further to establish principles and procedures for the participation by other West African States in the various activities of the Union where a coordination of efforts, or a joint or cooperative approach, is mutually advantageous;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE MANO RIVER DECLARATION:

**A
FULL MEMBERSHIP**

FIRST that a written application shall be made to the Union Ministerial Council through the Union Secretariat which shall transmit the written application to the Union Ministerial Council.

SECOND, That the Union Secretariat, at the direction of the Union Ministerial Council shall consult with the State applying, with a view to examining the substantive institutional administrative and financial terms of accession and shall report thereon to the Union Ministerial Council within a time period to be determined by the Union Ministerial Council; and

THIRD, That any West African State may be admitted to full membership of the Mano River Union following the conclusion of an agreement, setting forth the terms of admission.

B

ASSOCIATE MEMBERSHIP

FOURTH, That the Union Secretariat on the directive of the Union Ministerial Council shall consult with the State applying to be admitted as an Associate Member with a view to examining the substantive institutional administrative and financing terms of an Associate Membership and shall report thereon to the Union Ministerial Council within the time period to be determined by the Union Ministerial Council.

FIFTH, That any West African State may be admitted to Associate Membership of the Mano River Union following conclusion of an agreement setting forth the terms of admission.

C

PARTICIPATION IN SPECIFIC ACTIVITIES

SIXTH That on a written application from the Government of a non-Member State in West African Sub-Region the Union may enter into a common arrangement with such State with the

purpose of taking coordinated actions or carrying out joint, shared or cooperative projects.

SEVENTH That common arrangements under the auspices of the Union shall be within the capacity of the Institutions of the Mano River Union in particular the Secretariat, for effective guidance and administration.

EIGHTH, That common arrangements under the auspices of the Union shall service the common arrangements with such assistance from the administrations of participating States as may be agreed between the participating States and the Union.

NINTH, That the direction and scope of such arrangements shall be consistent with the aims and objectives stated in the Second Article of the MANO RIVER DECLARATION.

TENTH, That interested Governments, through the Union Secretariat, may transmit to the Union Ministerial Council proposals identifying possible common arrangements.

ELEVENTH, That the Union Secretariat shall explore the direction, scope and practical feasibility of such proposals, as well as the mutual advantage to be gained, and shall report thereon to the Union Ministerial Council.

D

RELATIONS WITH INTER-GOVERNMENTAL ORGANIZATIONS

TWELFTH, Provided that the Secretary-General notify the Union Ministerial Council of any special arrangement in consultation and seeking prior approval of Council for arrangement relating to cooperation.

E

OBSERVERS

THIRTEENTH, That the Union Secretariat may invite interested

Governments and Inter-Governmental Organizations to participate at Meetings of the Institution of the Mano River Union on such terms and conditions as the Union Ministerial Council may from time to time prescribe.

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:

**CONSOLIDATED SIXTH PROTOCOL TO THE MANO RIVER
DECLARATION:
CELEBRATION OF THE SIGNING OF THE DECLARATION
BY SOME DELEGATIONS**

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 decisions as recorded in the Eighth Article of the MANO RIVER DECLARATION;

RECOGNISING the need to celebrate the date of the signing of the Declaration;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, That the third day of October in each year shall be celebrated in the Member States;

SECOND, That the Union Ministerial Council shall each year decide on the specific activities to be undertaken by the Mano River Union in connection with the celebration.

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

DONE at.....

this.....day of..... in the year
One Thousand Nine Hundred and Eighty

in three copies, 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

**CONSOLIDATED SEVENTH PROTOCOL TO THE MANO RIVER
DECLARATION:
PRIVILEGES AND IMMUNITIES OF THE MANO RIVER UNION**

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 Sixth and Eighth Articles of the MANO RIVER DECLARATION;

DESIROUS of strengthening the Institutions of the Union by according them the necessary Privileges and Immunities;

RECOGNISING the need to determine the relationship between the Mano River Union, its Organs and Officials on the one hand and the Member States of the Union on the other hand;

MINDFUL of the importance both within the Union and internationally of effective institutions in general and of an effective Secretariat in particular;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, THE LEGAL PERSONALITY OF THE UNION

1. The Union, as an International Organization, shall have legal personality;
2. The Union shall have in the territory of each Member State legal personality and in particular shall have:
 - (a) the legal capacity required for the performance of its functions under the MANO RIVER DECLARATION and PROTOCOLS as amended;
 - (b) the legal capacity to contract, borrow, lend, acquire, hold or dispose of movable or immovable property;

- (c) the legal capacity to accept gifts, bequests, donations;
- (d) the legal capacity to sue and be sued;
- (e) the legal capacity to perform all other functions consistent with the aims and objectives of the Mano River Union.

In the exercise of its legal personality under this Article, the Union shall be represented by the Secretary-General or in his absence, by either of the Deputy Secretary-General, or his duly authorized representative.

SECOND, PROPERTY, FUNDS AND ASSETS OF THE MANO RIVER UNION

1. The premises of the Mano River Union including but not limited to Union Training and Research Establishments wherever located shall be inviolable, except in so far as in any particular case, the Mano River Union shall have expressly waived its immunity;
2. The Mano River Union including but not limited to Union Training and Research Establishments, its premises, buildings, funds, assets, and other properties wherever located and by whomsoever held shall have immunity from every form of legal process, including but not limited to search, seizure, attachment, execution requisition, confiscation or any other form of seizure by executive or legislative action, except in so far as in any particular case the Mano River Union shall have expressly waived its immunity;
3. The archives of the Mano River Union and in general all documents belonging to it or held by it shall be inviolable wherever located.

THIRD, FINANCIAL FACILITIES

The transfer of Union Funds among Member States shall be facilitated by arrangements among the Central Banks of the Member States.

FOURTH, TAX EXEMPTIONS

The assets, funds, income, property, operations and transactions of the Mano River Union including but not limited to Union Training and Research Establishments shall be immune from all taxation, levies, duties, fees, charges and also from restrictions on import and export in respect of articles imported or exported by the Union for its official use.

Provided that such exemptions shall not relate to charges for public utility services and that, in case of articles imported or exported by the Union for its official use such articles shall not be sold or otherwise disposed of except in accordance with conditions agreed to by the affected Member States.

FIFTH, FACILITIES IN RESPECT OF COMMUNICATION

1. The Mano River Union shall have for its official communication, in the territory of each Member State treatment not less favourable than that accorded by the Government of that Member State to any other International Organization or Government, in the matter of priorities and rates on mails, cables, telex, telegrams, radiograms, telephone, and other communication; and press rates for information to press and radio;
2. Official correspondence of the Mano River Union shall not be subject to censorship in the Member States;
3. The Mano River Union shall have the right to use codes and to dispatch and receive its official correspondence, by courier and sealed bags having the same immunities and privileges as a diplomatic courier;

4. The Mano River Union shall have the right to establish and operate radio-telephone systems to be used exclusively between the Union Secretariat Headquarters and its Sub-Offices for inter-office communication.

**SIXTH, REPRESENTATIVES OF MEMBR STATES
ATTENDING MEETIGS**

1. Representatives of Member States attending Meetings convened by the Union shall, while executing their functions be accorded the following privileges and immunities:
 - a. immunity from personal arrest or detention;
 - b. immunity from legal process or every kind in respect of words spoken or written or acts performed by them in the exercise of their functions; inviolability for all their papers and documents and the right to use codes and to receive papers or correspondence by courier;
 - c. the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign Governments on temporary official missions;
 - d. the same immunities or facilities in respect of their personal or official baggage as are accorded to diplomatic envoys.
2. Privileges and Immunities are accorded to representatives of Member States in order to safeguard the individual exercise of their functions in connection with the Mano River Union and not for the personal benefit of the individuals themselves. Consequently, a Member State may not only have the right but is under a duty to waive the immunity of any of its representatives in any case where in the opinion of the Member State the

immunity will tend to impede the course of justice and it can be waived without prejudice to the purpose for which the immunity is accorded;

3. The provisions of Section 1 of this Article are not applicable between a Representative and the Authorities of the State of which he is a national.

SEVENTH, STAFF OF THE MANO RIVER UNION

1. Staff of the Mano River Union shall:
 - a. be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;
 - b. be immune from national service obligations;
 - c. be given, together with their spouses and members of their household the same repatriation facilities in times of crises as diplomatic envoys;
 - d. be immune together with their spouses and minor children residing with and dependants on them, from immigration restrictions;
 - e. be exempted from taxation on the salaries and emoluments paid to them by the Mano River Union;
 - f. have the right to import free of duty their household and personal effects within six months of taking up their post in the country of assignment and to re-export the same free from duty to their country of domicile.

The privileges outlined in (d) and (f) above shall not only apply to Staff member serving the Union in their own country.

2. The Union Ministerial Council shall establish the categories of Staff Members of the Union to which

the provision of this Article shall apply and thereafter the Secretary-General shall communicate these categories to the Member States. The names of staff included in these categories shall from time to time be communicated to the Member States.

3. In addition to the privileges and immunities specified in Section 1 of this Article, the Secretary-General and the Deputy Secretaries-General shall be accorded, in respect of themselves, their spouses and members of household, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys in Member States, except in the country of their nationality.
4. Privileges and Immunities are granted to officials of the Mano River Union in the interest of the Mano River Union and not for the personal benefit of the individuals themselves. The Union Ministerial Council shall have the right and the duty to waive the immunity of any staff in any case where the immunity would impede the course of justice and can be waived without prejudice to the interest of the Mano River Union. In the case of the Secretary-General and the Deputy Secretaries-General, the Heads of State shall have the right to waive the immunity.
5. The Mano River Union shall cooperate at all times with the appropriate authorities of Member States to facilitate the proper administration of justice, secure the observance of Police regulations and prevent the occurrence of any abuse in connection with the privileges, immunities and other facilities mentioned in this Article.

EIGHTH, EXPERTS ON MISSION FOR THE UNION

1. Experts performing missions for the Mano River Union shall be accorded, unless when serving in their home country, such privileges and immunities as are necessary for the independent exercise of their functions during the period of their missions, including the time spent on journeys in connection with their missions. In particular they shall be accorded:

- a. immunity from personal arrest or detention as well as any official interrogation and from inspection or seizure of their personal baggage;
 - b. in respect of words spoken or written and acts done by them in the course of the performance of their mission, immunity from legal process of every kind;
 - c. inviolability for all papers and documents;
 - d. the right to use codes for the purpose of their communications with the Mano River Union;
 - e. the same facilities in respect of currency or currency exchange facilities as are accorded to representatives of foreign Governments in temporary official missions.
2. Privileges and Immunities are granted to Experts in the interest of the Mano River Union and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any Expert in any case where the immunity would tend to impede the course of justice and it can waive without prejudice to the interest of the Mano River Union.
 3. The Mano River Union shall cooperate at all times with the appropriate authorities of Member States to facilitate the proper administration of justice, secure the observance of Police regulations and prevent the occurrence of any abuse in connection with the privileges, immunities and other facilities mentioned in this Article.

NINTH, SUPPLEMENTAL AGREEMENTS

The Mano River Union may enter into such supplemental agreements with the Member States as may be necessary within the scope of this Protocol.

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..... of 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

**CONSOLIDATED EIGHTH PROTOCOL TO THE MANO RIVER
DECLARATION:
ESTABLISHMENT OF A UNION TECHNICAL COMMISSION
FOR EDUCATION, TRAINING AND RESEARCH**

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;

CONSCIOUS of the need to coordinate and maximize the use of existing education, training and research facilities;

RECOGNISING the need for expansion of education, training and research facilities within the Mano River Union;

DESIROUS of promoting industrial and economic progress by the encouragement of education, training and research;

AGREEING that in order to pool the Union's resources any duplication nationally in the establishment of Training and Research Institutions and facilities must be avoided;

DECIDING for the purpose of the foregoing to create a Union Technical Commission for Education, Training and Research under the overall authority of the Union Ministerial Council;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

**FIRST, THE UNION TECHNICAL COMMISSION FOR
EDUCATION, TRAINING AND RESEARCH**

1. There shall be established a Union Technical Commission for Education, Training and Research (hereinafter called "The Commission") which shall be subordinate to the Union Ministerial Council.
2. The Commission shall consist of:

(a) MEMBERS

Representatives of the following Ministries and Agencies:

Education, Economic Planning or Development, International Cooperation, Agriculture, Finance, Recruitment or Establishment or Civil Service Agency, Institutions of Higher Learning and Secretary-General of the Mano River Union or his Representative.

(b) OBSERVERS

1. The Administrative Head of any Union Training and Research Establishment set up in consequence of this Protocol;
2. Such other specialists as the Commission may invite for a specific Meeting for their specialized knowledge that from time to time may be required;
3. One representative each from the Member States representing the Labour Unions and Organizations.

SECOND, FUNCTIONS OF THE COMMISSION

1. The Commission shall perform the following functions:
 - (a) to recommend to the Union Ministerial Council the creation of Union Training and Research Establishments;
 - (b) to recommend to the Union Ministerial Council a ratio for the contributions of each Member State to the costs of Union Training and Research Establishments based on expected use of the facilities of these establishments;

- (c) to recommend to the Union Ministerial Council annual Member States' contributions to the Budget of the Union Training and Research Establishments;
- (d) to recommend to the Union Ministerial Council the temporary suspension of the operations of any Union Training and Research Establishments;
- (e) to recommend to the Union Ministerial Council the termination of the activities of the Union Training and Research Establishments;
- (f) to establish, where necessary, an Advisory Committee for any Union Training and Research Establishment whose membership shall include other interests and whose functions shall be:
 - i) to advise the Head of a Union Training and Research Establishment on all matters relevant to the operations of the Union establishment;
 - ii) to review and approve the curriculum of a Union Training and Research Establishment;
 - iii) to review and approve the Research Programme and proposals of a Union Research Establishment.
- (g) to examine and recommend to the Union Ministerial Council such other measures as are consistent with the aims and objectives of this Declaration and Protocol as amended.

THIRD, PROCEDURE OF THE COMMISSION

The procedure of the Commission shall be as follows:

1. The Office of the Chairman shall be held by the representative of the Ministry of Education from each Member State elected annually rotationally and in alphabetical order and shall hold office for a year until the next Ordinary Meeting of the Commission;
2. In the absence of the Chairman from a Meeting of the Commission, an Interim Chairman shall be elected from the Member State of the incumbent Chairman;
3. Each Member State shall be represented at every Meeting of the Commission;
4. The Commission shall meet at least once a year and the Secretary-General may after consultation with the Chairman and Vice-Chairman convene special meeting of the Commission;
5. The decisions of the Commission shall be arrived at by consensus; where the Members fail to reach a consensus on any specific matter it shall be referred to the Union Ministerial Council for decision.
6. The Commission shall regulate its own proceedings and shall establish such other rules of procedure as may be considered necessary subject to the provisions of this Protocol.

FOURTH, ADMINISTRATION OF UNION TRAINING AND RESEARCH ESTABLISHMENTS

1. Any Union Training Establishment created in accordance with this Protocol shall be administered by the Secretary-General in a manner prescribed by the Commission;
2. The Administrative Head or anyone he so designates of a Union Training or Research Establishment shall in particular:
 - (a) administer the daily running of the Union Training or Research Establishment;

- (b) ensure that standards of teaching and research are observed as laid down by the Commission;
- (c) supervise all staff;
- (d) represent the Union Training or Research Establishment in all dealings with Governments, International or National Agencies and private parties, provided that any proposed agreement with a third party shall be made subject to the approval of the Secretary-General;
- (e) prepare the Annual Budget and Annual Report for submission to the Secretary-General;
- (f) appoint, promote, suspend, dismiss or terminate within the limits of the budget, staff of categories as shall be specified by the Secretary-General in Conformity with Staff and Regulations;
- (g) establish training and research procedures;
- (h) establish standards and procedures for admission subject to the confirmation of the Commission;
- (i) take all other administrative measures which may be necessary for the smooth operation of the Union Training or Research Establishment.

FIFTH, LAND

The Member States undertake to ensure that all land necessary for the establishment and expansion of any Union Training or Research Establishment located in their respective territories shall be made available to the Union free of charge.

SIXTH, TRAINING AND RESEARCH FEE

The Commission shall recommend to the Union Ministerial Council any Union Training and Research Fee or equivalent

charge for private entities, individuals and third countries for the purpose of financing Union Training or Research activities.

SEVENTH, RELATIONSHIP TO NATIONAL PROCEDURES

Each Member State shall undertake to enact such laws as may be necessary for the purpose of collecting any training and research fees.

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

**CONSOLIDATED NINTH PROTOCOL TO THE MANO RIVER
DECLARATION:
ESTABLISHMENT OF A UNION TECHNICAL
COMMISSION ON INDSTRY AND TRADE**

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;

RECOGNISING the need to execute projects which will further the aims and objectives set forth in the MANO RIVER DECLARATION and the Protocols as amended;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

**FIRST, THE UNION TECHNICAL COMMISSION ON
INDUSTRY AND TRADE**

1. There is hereby established a Union Technical Commission for Industry and Trade (hereinafter called "The Commission" which shall be subordinate to the Union Ministerial Council;
2. The Commission shall consist of the representative(s) from the Member States representing the Ministries and/or Agencies responsible for Economic Planning and/or Development, International Co-operation, Industry, Trade, Finance, and the Secretary-General of the Mano River Union or his representative.

SECOND, FUNCTIONS OF THE COMMISSION

The Commission shall perform the following functions:

1. to make proposals to the Member States to take decisions in implementing the Union Investment Incentives, granted under investment Incentive Contracts;

2. to take measures concerning Industry, Customs and Trade within the Union as provided in the Mano River Union Declaration and its Protocols as amended.
3. to examine and recommend to the Union Ministerial Council such other functions as are consistent with the aims and objectives of this Protocol as amended.

THIRD, PROCEDURE OF THE COMMISSION

1. The following Rules and Procedures for the election of the Chairman and Vice-Chairman of the Union Technical Commission on Industry and Trade are hereby established:
 - a) the Chairman of the Commission shall be elected rotationally from each Member State and shall hold office until the following meeting of the Commission;
 - b) the Chairman shall be elected from the Delegation of the Member State hosting the meeting of the Commission;
 - c) the First Vice-Chairman of the Commission shall be elected from the Delegation of the member which is scheduled to host the next meeting of the Commission; whilst the Second Vice-Chairman shall emanate from the other Member State.
2. In the absence of the Chairman from a Meeting of the Commission, a Chairman or Interim shall be elected from the Member State of the incumbent Chairman.
3. that the Commission shall meet at least once a year and the Secretary-General may after consultation with the Chairman and Vice-Chairman convene a special meeting of the Commission.

4. Each Member State shall be represented at every Meeting of the Commission.
5. The decision of the Commission shall be arrived at by consensus. Where the members fail to reach a consensus on any specific matter it shall be referred to the Union Ministerial Council for decision;
6. The Commission shall regulate its own proceedings and shall establish such other rules of procedure as may be considered necessary to the provisions of this Protocol.

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

**CONSOLIDATED TENTH PROTOCOL TO THE MANO
RIVER DECLARATION
THE PRINCIPLES AND POLICY FOR THE PROMOTION
OF UNION INDUSTRIES**

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;

RECOGNISING the need to formulate a comprehensive framework for the proper functioning of industries utilizing the joint markets of the Member States;

DESIRING to promote the industrial development of the Union;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, That to qualify as a Union Industry, any manufacturer establishment must be one as defined by the International Standard Industrial Classification of the United Nations (I.S.I.C.) and which must be located in one of the Member States; and such other conditions as the Union Ministerial Council may prescribe.

SECOND, That in accordance with this Protocol, Union Industries shall have been approved by the Union Technical Commission on Trade and Industry (hereinafter referred to as “the Commission”) upon such terms and conditions as pertain to the making of applications for the status of an Approved Investment.

THIRD, That the status of a Union Industry shall confer on the sponsor certain benefits to enable a rapid expansion of the Industry in the utilization of the markets of the

Member States, which benefits shall be established in the appropriate national legislations in the Member States.

FOURTH, That the Commission shall ensure that each Member State derives as equitably as possible the benefits from the distribution of Union Industries.

FIFTH, That where land is required for the purpose of an Approved Investment Project the Minister responsible for Trade and/or Industry in the Member State concerned shall take all necessary steps for making such land available in accordance with nationally applicable procedures.

SIXTH, That where there are several sponsors of an Investment Incentive Project, their liabilities under the Investment Incentive Contract shall be joint and several.

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

1. to determine the location of Union Industries;
2. to review from time to time industrial patterns with a view to preventing industrial imbalances, and in cases where imbalances occur, to propose measures for achieving a proper balance;
3. to propose to the Council actions regarding quality and pricing control of Union products;
4. to review from time to time, investment incentives applicable to Union Industries and to recommend to the Council any appropriate measures;
5. to seek where necessary, the cooperation of the

respective National Administrations of the Member States in implementing the Union Investment Incentive granted under Investment Incentive Contracts;

6. to recommend to the Council for proposal to the Member States additional legislation or other Governmental action beneficial to and necessary for the success of a particular Project Proposal;
7. to promote active collaboration among the Member States in the administration of their Investment Incentive Codes;
8. to investigate schemes and make recommendations for the improvement of infrastructure, including transportation, communications, education and social services which are of benefit to Union Industry;
9. to coordinate and propose to the Member States through the Council measures relating to labour, including those pertaining to wages, training and labour-management disputes;
10. to work towards the re-organization of procurement obligations of concessions where the manufacture and sale of locally produced goods can replace imports;
11. to give special attention to facilitating the expansion of domestic industries into Union Industries through any appropriate means;
12. to investigate and approve applications for Licenses, Guarantees and Investment Incentive Contracts within the Union with due regard to any objection that may be raised by inviting the sponsor and any objector to be present or represented during any hearing;

13. to ensure that the provisions of this Protocol are implemented by the appropriate national authorities where necessary;
14. to undertake an annual review of each Investment Incentive Contract and to make recommendations if necessary, for the cancellation of any investment Incentive Contract issued in accordance with this Protocol; and
15. to prepare an Annual Report which shall be based on the information received under paragraph "C" of sub-section (i) of Article THIRTEEN and an opinion as to whether the operation of each Approved Investment Project is substantially in compliance with the Investment Incentive Contract.

EIGHTH,

That the functions of the Union Secretariat, on behalf of and under the direction of the Commission, shall include the following:

1. to take any and all actions determined by the Commission to be necessary or desirable in implementing the directives and proposals of the Council or the Commission;
2. to identify, investigate and suggest action and measures for the establishment, implementation, maintenance, and management of viable Union Industries including the initiation of and construction of Industrial Estates for subsequent leasing to Union Industries within the overall strategy of Union economic development;
3. to evaluate and cooperate with the national authorities in the evaluation of any Project Proposal in order to determine the viability of the business and assess its potential for compliance with contractual commitments;
4. to provide, through the relevant national

authorities to private and Government entities, at their request and expense, technical assistance such as financial planning analysis, cost and general accounting, management planning, training and also aid in obtaining international assistance for specialized technical help;

5. to recommend to the Commission actions concerning equity participation in Union Enterprises;
6. to assist Approved Investment Projects in any or all of the following ways:
 - a. to provide information when required on employment and labour relations within the Member States and to assist foreign personnel in obtaining work permit;
 - b. to advise on production and the market potentials within the Member States;
 - c. to explore the possibility of securing financing for Approved Investment Incentive Projects from the Union and/or external source.
7. to administer the provisions of this Protocol and recommend, if necessary, changes to the Commission.

NINTH,

That the application procedure for a Licence, a Guarantee and for Investment Incentive shall be as follows:

1. any person or organization within the limitations prescribed by the Union Ministerial Council may apply for a Licence under this Protocol and simultaneously for investment incentives if such person or organization undertakes projects in the Union that process, fabricates, or manufacture finished and semi-finished goods.

2. incentives may also be granted to sponsors undertaking other projects in the Union, that including but not limited to the following sectors:
 - a. agriculture
 - b. forestry and fisheries
 - c. electricity, gas and water to the extent that they are reserved to the Member States;
 - d. mining and quarrying;
 - e. building and construction;
 - f. transportation and communications;
 - g. those sub-sectors of the services sector which provide technical services to the sectors listed in Sub-section 1 of this Article in paragraph “a” to “f” of this Sub-section;
 - h. tourism; and
 - i. any combination of the sectors and sub-sectors listed in paragraphs “a” to “h” of this sub-section.
3. an Investment Project may become an Approved Investment Project whether the Project is a completely new enterprise or a major expansion of an existing enterprise. An expansion shall mean an increase in substantial employment of Union manpower and the enlargement of existing facilities.
4. the holder of a Licence or an applicant for a Licence who desires to obtain a Guarantee or the renewal of a Guarantee from the Commission, that no other Licence to manufacture for sale, or to erect, establish or operate any factory for the manufacture for sale shall be granted, may apply to the Commission in such form as the Commission may specify and shall furnish such information as the Commission may require;

5. no person or organization shall be granted a Guarantee or an Investment Incentive Contract without having received a valid Licence. An Investment Incentive Contract shall, subject to Article FOURTEEN hereof, not be granted for a period of more than six years.

TENTH,

That a Licence or an Investment Incentive Contract issued in conjunction therewith shall not be assigned except with the written consent of the Commission.

ELEVENTH,

That Sponsors that are granted Investment Incentive Contracts shall be entitled to Union Incentives.

1. The Union Incentive shall be as follows:
 - a. Union tariff protection when necessary for the period of the Investment Incentive Contract;
 - b. unrestricted transfer of funds within and outside of the Union for normal commercial purposes;
 - c. drawback of import duties paid in respect of goods exported from the Union or Warehoused for exportation;
 - d. unrestricted movement of factors of production within the Union;
 - e. when available and suitable, use of industrial Estates;
 - f. exemption from Income Tax for a period to be determined by the Commission and specified in the Investment Incentive Contract;
 - g. approved Imports of machinery and equip-

ment to be used in establishing the Approved Investment Project shall be exempt from Import Duty up to 90% of the dutiable value of such Imports;

- h. approved Imports of raw materials and semi-processed products used in the productive process of the Approved Investment Project shall be exempted from Import Duty up to 90% of the dutiable value of such Imports;
 - i. any other Incentive(s) negotiated with the Commission; and
 - j. compensation as provided for in sub-section 2 of this Article if and when applicable, provided that a Union Industry shall, after the expiration of an Investment Incentive Contract, retain the benefits granted under paragraphs “b” to “e” of this sub-section until such time as the Commission determines that the Union Industry is unable to supply such products on services at the qualities and the quantities as were specified in the Investment Incentive Contract, upon which time the Commission shall give notice 12 months before the termination of the Industry’s Union status shall become effective.
2. The Commission may propose to the Sponsor a location other than the location suggested by the Sponsor in his application. Should the Sponsor accept the location proposed by the Union, such Incentive of sub-section 1 hereof shall be granted as a means of compensation for any economic disadvantage that may result.

TWELFTH,

That a Sponsor shall be deemed to be in default:

- 1. If in the opinion of the Commission, a Sponsor has:

- a. failed to comply with any condition attached to his Licence; or
 - b. committed mis-representation, fraud or other illegal acts in obtaining the Approved Investment Project or the Investment Incentive Contract; or
 - c. misused the import duty exemption privilege; or
 - d. failed to submit a report pursuant to paragraph “c’ o sub-section 1 of Article THIRTEEN hereof, provided, that if the Sponsor submits the required report within Ninety (90) days after receiving notice of default, the requirement shall be deemed to have been fulfilled; or
 - e. liquidated the investment; or
 - f. failed to commence operations within the time stipulated in the Investment Incentive Contract, save for the provision of Article FOURTEEN hereof; or
 - g. should a Sponsor fail to fulfill the terms and conditions specified in the Licence or Guarantee or Investment Incentive Contract. The Commission may suspend or terminate any of the facilities granted under this Protocol and amended.
2. To be a valid Licence, Guarantee or an Investment Incentive Contract, it must bear the signature of the Secretary-General for the Union and the appropriate authority in the Member State in which the Project is located.

THIRTEENTH, That the obligations of the Sponsor shall be as follows:

1. The Sponsor of an Approved Investment Project shall in addition to receiving the Licence, execute an Investment Incentive Contract for which he shall undertake among others the following obligations:
 - a. to implement the project substantially as described in the Approved Investment Project and in compliance with the terms of the Investment Incentive Contract;
 - b. to permit such audits as from time to time may be necessary to ascertain compliance with the terms of the Investment Incentive Contract;
 - c. to submit, at the time of filing, the annual tax returns, to the Secretariat:
 - i) such reports as are necessary for determining the compliance of the sponsor with the conditions of his Investment Incentive Contract including changes in pricing and quality;
 - ii) a copy of the latest balance sheet;
 - iii) a copy of the relevant profit and loss statement; and
 - iv) a statement from the Chief Executive Officer of the Approved Investment Incentive Project on the compliance or lack of compliance with the Investment Incentive Contract;
2. All reports submitted in accordance with paragraph

“c” of sub-section 1 of this Article shall be considered confidential and inviolate.

FOURTEENTH, That an extension of a Licence and of an Investment Incentive Contract shall be granted only in the event that extenuating circumstances cause unavoidable delays in beginning production. A Licence and an Investment Incentive Contract may be extended by the Commission in part or in whole after a written statement has been submitted to the Commission certifying that unavoidable extenuating circumstances have delayed the start of the project provided:

1. that the extension shall be viewed a prolongation of the total period of the Investment Incentive Contract;
2. that no extension shall be made for a period of more than two years;
3. that an evaluation of the original Approved Investment Project, the actual operation, and the plan for the period of the extension indicates that the sponsor will be able to operate economically after the expiration of the extension; and
4. that only one extension can be given.

FIFTEENTH, That the terms below shall have the following meaning:

“Approved Imports” means capital, plant equipment and machinery not available within Member States at comparable prices and quality and imported for use in the creation of facilities for an Approved Investment Project; furthermore, raw materials, semi-finished materials and other supplies not available within the Union at comparable prices and quality required in the production processes for the final product;

“Approved Investment Project” means a Project which has been granted a Union Industry status;

“Guarantee” means a guarantee made by the Commission upon an application under sub-section 4 of Article NINE;

“Incentives” means those benefits set forth in Article ELEVEN, offered by the Union to enterprises of Approved Investment Projects for the purpose of promoting the economic growth and development of the Union;

“Investment Incentive Contract” means a contract between the Commission on behalf of the Union and the Sponsor of an Approved Investment Project setting out the Investment benefits (Incentive) granted by the Union in respect of an Approved Investment Project;

“Licence” means a Licence issued by and on behalf of the Commission;

“Major Expansion” means a substantial increase in employment of Union manpower and the enlargement of existing facilities;

“Manufacturing” means the mechanical or chemical transformation of inorganic or organic substances into new products.

“Project Proposal” means the final plan or the feasibility study of the project.

“Sponsor” means one or more person(s), Partnership(s) Corporation(s) or other entity (entities) or any combination thereof that undertake, finance and operate an Approved Investment Project in the Union.

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

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
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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 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 “T” 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 except 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 any Duty from any Customs bonded Warehouse or from continuous Customs custody elsewhere 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 elsewhere 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 permit 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 scroll 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 Boar 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.

**CONSOLIDATED TWELVETH PROTOCOL TO THE MANO RIVER
DECLARATION AND ITS ANNEX AS AMENDED**

**THE PRINCIPLES AND POLICIES ON HARMONIZATION
OF
EXCISE LEGISLATION**

**THE HEADS OF STATE AND GOVERNMENT OF MEMBER STATES ON
THE MANO RIVER UNION;**

on our decision as recorded in the Eighth article of the MANO RIVER
DECLARATION;

HAVING REGARD to the fourth article of the MANO RIVER DECLARATION;

RECOGNISING the fundamental importance of a harmonized excise legislation and
harmonized excise procedures within the Union;

CONSIDERING the benefits to the Union of achieving free movement of Goods;

TO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

- FIRST: that the member States shall introduce into their national legislations the principles of the protocol and the provisions set out in the Annex hereof, which Annex shall form an integral part of this protocol. The Member States shall ensure that the provisions of this protocol and the Annex shall when introduced into their respective national legislations not be altered, amended or repealed save in accordance with the procedures set out herein.
- SECOND: that Goods subject to Excise Duty when exported from one Member State to another Member State for home consumption in the latter Member State, shall be subject to non-discriminatory Excise Duty upon importation into that member State unless the Commission shall by regulation otherwise determine.
- THIRD: that drawback shall be allowed on any Goods Exported from one Member State to another Member State whenever Excise Duty had been paid on the goods or any part thereof in the first mentioned member State unless the Commission shall by Regulation otherwise determine.

FOURTH: that the following provisions shall have effect in relation to Goods manufactured or produced in a Member State which are Re-imported into that Member State after Exportation there from;

1. If the goods are at the date of their Re-importation Excise Goods, they may on Re-importation be delivered for home consumption without payment of Excise Duty, if it is shown the satisfaction of the Excise Authority:
 - (a) that at the date of their Exportation the Goods were not Excise Goods, or, if they were then excise Goods that the Excise Duty had been paid before their Exportation;
 - (b) that no Drawback in respect of the Excise Duty has been paid on their Exportation or that any such Drawback so paid has been refunded.
2. If the Goods are at the date of their Re-importation and at the date of their Exportation Excise Good, but they were Exported without the Excise Duty having been paid from a Warehouse or from the place where they were manufactured or produced then the Goods may on their Re-importation:
 - (a) if entered for home consumption be delivered on payment of the Excise Duty in force at the date of their Re-importation, or
 - (b) subject to such conditions and restrictions as the Excise Authority may impose be entered and removed without payment of any Excise Duty for re-warehousing in a Warehouse or for return to the place where they were manufactured or produced, as the case may be.

FIFTH: that the Member State shall undertake to introduce when necessary and in keeping with their national procedures, such common Regulations relating to the application of Excise Duty as the Commission shall establish.

SIXTH: that the member States through the commission shall ensure that the objectives and purposes of this protocol shall be realized and that the Commission shall in particular have the following functions:

To consider all questions of remissions or refunds in whole or in part, of Excise Duty payable or paid in respect of a general class of goods or by

FOR THE REPUBLIC
OF SIERRA LEONE

FOR THE REPUBLIC
OF LIBERIA
REPUBLIC

FOR THE PEOPLE'S
REVOLUTATIONERY
OF GUINEA

ANNEX

TO THE PROTOCOL ON THE PRINCIPLES AND POLICIES ON THE HARMONIZATION OF EXCISE LEGISLATION

SECTION 1

Except as otherwise provided for in this Annex or any other law for the time being in force, Excise Duty shall be levied on any Goods specified in the Schedule on the Common Rates of Excise Duty, which shall when adopted in accordance with the First Article of the Protocol on the Principles and Policies on the Harmonization of Excise Legislation form an integral part of this Annex, at such rates of Excise Duties as shall be specified therein.

SECTION 2

1. For the purpose of levying Excise Duty on Goods by reference to their value, the value of any such Goods shall be taken to be the Normal Price which shall be the price that subject to Sub-Sections 2 and 3 below would be paid for the goods when sold in the open market between a manufacturer and buyer independent of each other.
2. The Normal Price of any Excisable Goods shall be determined on the following assumptions:
 - (a) that such Goods are treated as having been delivered;
 - (b) that any Excise Duty payable shall be excluded from the Normal Price;
 - (c) that where Excisable Goods to be valued are manufactured in accordance with any patented or registered design or under any trade mark the Normal Price covers the right to use the patent, design or trade mark.
3. A sale in the open market between manufacturer and buyer independent of each other presupposes:
 - (a) that the price is the sole consideration; and
 - (b) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the manufacturer or any person associated in business with him and the buyer and any other person associated in business with him. (Other than the relationship created by the sale of the Goods in question);

- (c) that no part of the proceeds of the subsequent resale, use or disposal of the Goods will accrue either directly or indirectly, to the manufacturer or any person associated in business with him.
4. For the purpose of this Section, two or more persons shall be deemed to be associated in business with one another, if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

SECTION 3

1. The Excise Duty on any Goods except those permitted by law to be delivered free of Excise Duty shall become due and be payable to the Excise Authority.
- (a) at the time of delivery for home consumption from a factory or from a warehouse; or
 - (b) when withdrawn for use by the manufacturer in his factory or Warehouse;
 - (c) at Importation, or
 - (d) as otherwise provided by law.
2. The Excise Authority may defer the payment of Excise Duty on such terms as it may allow, if the manufacturer gives such security by bond or otherwise as the Excise Authority may require:

Provided that in such case all Excise Duties which have become due within any calendar month or any other period that may be prescribed shall be paid to the Excise Authority within twenty-one days of the last day of such month or other prescribed period.

SECTION 4

1. All Excisable Goods made or deposited in a factory or Warehouse without payment of Excise Duty shall upon being delivered there from for purposes of consumption or upon being withdrawn for use in the factory or Warehouse, be subject to the rate of Excise Duty in force at the time they are so delivered or withdrawn for use, except where provision is otherwise made by law.

2. In the case of Goods liable to Excise Duty on Importation for home consumption such Goods shall be subject to the rate of Excise Duty in force at the time of delivery of the Import declaration for clearance of the Goods from customs custody for home consumption.

SECTION 5

1. Subject to Sub-Section 2 hereof and to such conditions as the Excise Authority may impose, Excise Duty shall not be payable on any Goods:
 - (a) shipped as Stores in a ship or aircraft proceeding to a destination abroad; or
 - (b) delivered from a factory or Warehouse for Exportation and duly Exported.
2. Excise Duty shall not be payable on any Goods other than tobacco and alcoholic beverages, which are shipped as Stores on ships registered in a Member State of the Mano River Union and engaged in Intra-Union trade.

SECTION 6

1. The Minister may authorize the Excise Authority to refuse to allow for any period not exceeding three months the delivery of Goods for home consumption from a factory, or a Warehouse in quantities exceeding those which may appear to the Excise Authority to be reasonable deliveries in the circumstances.
2. Where, by reason of the refusal of the Excise Authority to allow the delivery of any Goods any person has been prevented from performing any contract in connection with the Goods, that person shall be freed and discharged from all actions and proceedings in respect of his failure to perform the contract as far as it is due to such reason.

SECTION 7

1. Subject to Sub-Sections 3 and 4 of this Section, if a dispute shall arise as to the proper rate or amount of any Excise Duty payable on any Goods, the person paying Excise Duty on such Goods shall deposit with the Excise Authority the Excise Duty demanded of him and the amount paid shall be deemed to be the proper Excise Duty unless a Court of competent jurisdiction upon application by the person paying Excise Duty within three months after the date of such deposit, shall otherwise decide.

2. Subject to Sub-Sections 3 and 4 of this Section, if a dispute arises as to the proper rate or amount of Drawback allowable on any Goods the person claiming Drawback shall accept from the Excise
3. Authority the Drawback allowed by it and the amount so allowed shall be deemed to be the Drawback unless a Court of Competent Jurisdiction upon application by the person claiming Drawback within three months after the date of such acceptance shall otherwise decide.
4. Before submitting his application to court, the person paying Excise Duty or claiming Drawback must first make a written application to the Minister requesting a review of the duty. The Minister shall appoint one or more review officers who shall conduct hearings in accordance with national Administrative Procedures. The Minister may, if he thinks fit, act as review officer.
5. Where the Minister has acted as review officer pursuant to the provisions of Sub-Section 3 of this Section his determination therein shall be the final administrative determination.

SECTION 8

Where any Excise Duty is imposed, or any exemption, remission, rebate, refund or drawback is allowed on any Excisable Goods according to any specified weight, measure, number, or quantity, then such Excise Duty, or exemption, remission, rebate, refund, or Drawback shall be deemed to apply in proportion to any greater or lesser weight measure, number or quantity, as the case may be, unless specific provision to the contrary is contained herein.

SECTION 9

1. Where, by virtue of any legal provision, Goods chargeable with an Excise Duty are allowed to be delivered without payment of all or part of that duty on condition that they will not be sold or will be Exported or upon any like condition, then, if the condition is not observed the Goods shall, unless the non-observance was sanctioned by the Minister, be liable to forfeiture.
2. Where such Goods are forfeited the person knowingly obtaining delivery of them and any person who is knowingly concerned in their disposal or use contrary to such conditions or for some purpose other than that specified or in any way contrary to this Section shall incur a penalty equal to three times the value of the Goods or of two hundred Leones/dollars whichever is the greater.

SECTION 10

1. The Minister may remit or authorize the refund in whole or in part of any Excise Duty payable or paid by any specific person in any specified instance provided he is satisfied that it is just and equitable to do so.

2. In lieu of making any remission or refund as set out in Sub-Section 1 hereof the Minister may, provided he is satisfied that it is just and equitable to do so, direct that there shall be paid to any person to whom the Goods in question have been sold or transferred an amount not exceeding that paid thereon or estimated to have been paid thereon as Excise Duty.
3. Consistent with the procedures established under this Annex, the Minister may remit, or authorize the refund in whole or in part of any Excise Duty payable or paid in respect of a general class of Goods or by persons of a specified class.
4. In lieu of making any remission or refund as in Sub-Section 3 hereof consistent with the procedures established under this Annex, the Minister may direct that there shall be paid to any person to whom the Goods in question have been sold or transferred an amount not exceeding that paid as Excise Duty.

SECTION 11

1. Where it is proved to the satisfaction of the Excise Authority that any duty paid by a person is less than that which should, in the particular circumstance, have been paid a demand for the amount short paid shall be made by the Excise Authority to the person concerned and payment shall be made within the time specified by the Excise Authority.
2. Where any Duty is proved to the satisfaction of the Excise Authority to have been refunded or credited in error to a person a demand for repayment of the sum refunded or credited in error shall be made by the Excise Authority to the person concerned and repayment shall be paid within the time specified by the Excise Authority.
3. In default of payment within the time specified by the Excise Authority, the Proper Officer shall take adequate measures to ensure that such person does not transact any business within the Department/Bureau of Customs and Excise and shall refuse entry of any Goods consigned to him or prevent any delivery by him from his factory or warehouse, until the amount short levied or refunded or credited in error is paid.

SECTION 12

1. If any Goods liable to Excise Duty are lost or delivered:
 - (a) before they have been delivered from a factory or Warehouse; or
 - (b) in removing them from a factory or Warehouse, or

- (c) in the course of delivery for Export or for use as Stores; or
 - (d) in the course of delivery from or receipt into any factory or Warehouse; or
 - (e) before clearance from official custody at Import then the Minister may waive any Excise Duties on them, if satisfied that they have not been and will not be used or consumed in the State.
3. The Minister may, at the request of the owner or recipient of the Goods in question, and subject to such conditions as he sees fit to impose, permit the destruction of the Goods and repay or waive payment of the Excise Duty on:
- (a) any Imported Goods not yet cleared for the purpose for which they may be entered at Importation;
 - (b) any Warehouse Goods or any Excisable Goods which while in the Warehouse or on the licensed premises of a manufacturer, have become spoilt or otherwise unfit for use due to circumstances outside the control of the proprietor.

SECTION 13

1. Where Excise Duty on any Goods remains unpaid after the time it has become due, the Excise Authority may authorize the use of a distraint:
 - (a) upon the Goods, chattels and effects of their manufacturer; and
 - (b) upon machinery, plant, tools, ships, vehicles, animals, Goods and effects used within the Member State in the manufacture, sale or distribution of the Excisable Goods or found on any premises or on any lands in the use or possession of such manufacturer or any person on his behalf or in trust for him.
2. The authority to distraint under this Section shall be in the form contained in the Second Schedule and such Authority shall be a warrant and authority to distraint for the amount of any Excise Duties due.
3. For the purpose of such distraint any person expressly authorized in writing under the hand of the Excise Authority may execute any warrant of distraint and, if necessary, forcibly open any building or place in the day time and may call to his assistance any police officer and it shall be the duty of any police

officer when so required to aid and assist in the execution of any warrant of distraint.

4. The distraint so taken may at the cost of its owner be kept for fourteen days, and if the amount due in respect of Excise Duty and the cost and charges incidental to the distraint are not then paid, it may be sold.
5. Out of the proceeds of sale there shall be paid first the amount due in respect of Excise Duties and thereafter the cost or charges incidental to the sale and to the keeping of the distraint whereupon any remaining proceeds shall be paid to the owner of the things distrained.
6. It shall be lawful in exercise of the powers of distraint herein conferred for the person in whom such authority is vested to distrain upon all Goods, chattels and effects belonging to the manufacturer wherever found.

SECTION 14

1. If any Excise Duty payable by any person remains unpaid after the time it has become due, whether or not a distraint is levied, the Excise Authority may, by notice or writing addressed to that person and delivered at his local address, notify him of any action that the Excise Authority deems appropriate and lawfully can take in the circumstances.
2. If after such notification the person in default fails to observe any ruling that the Excise Authority may have issued, he and every person aiding and assisting him shall be guilty of an offence and liable on conviction to imprisonment not exceeding twelve months.

SECTION 15

1. Any person who fails to produce to any officer on his request any Excisable Goods manufactured or Warehoused by him and not delivered or used in accordance with this Annex shall immediately pay to the Excise Authority the Excise Duties due on them, save in

respect of any deficiency shown to the satisfaction of the Excise Authority to be due to evaporation, accidental leakage or other unavoidable cause, and in addition to paying the Excise Duties on the Goods he shall incur a penalty equal to three times the value of the Goods or two hundred leones/dollars respectively, whichever is the greater.

2. If at any time the quantity of Excisable Goods found in any factory or Warehouse is greater than the quantity which ought, according to the books of

the manufacturer or Warehouse keeper to be therein, the quantity in excess shall be liable to forfeiture and the manufacturer or Warehouse keeper shall incur a penalty equal to the value of the Goods found in excess unless, he explains the excess to the satisfaction of the Excise Authority.

SECTION 16

The Minister may, subject to the provision prescribed in accordance with applicable legal procedures set out in the Protocol, provide that any Excise Duty paid shall be repaid as Drawback on such Goods as may be prescribed and under such conditions as may be allowed.

SECTION 17

1. Claims for Drawback shall be made in such form and contain such information and be supported by such evidence as the Excise Authority may require.
2. Every claim for refund by way of Drawback shall be honored by the Excise Authority on presentation of the proper document certified as correct by the Proper Officer.
3. The owner or recipient of any Goods in respect of which Drawback is claimed shall make and subscribe a declaration on the Debenture that the conditions under which Drawback is allowed have been fulfilled.
4. The Excise Authority may require the owner or the recipient to produce satisfactory evidence of the landing or disposal of any Goods exported before certifying a Debenture in respect of such Goods.
5. Drawback shall not be paid:
 - (a) unless the claim giving entitlement to Drawback is made within one year from the date the payment of Excise Duty was made;
 - (b) where the amount claimed in respect of Goods covered by any one certificate is less than ten leones/dollars.

SECTION 18

1. Whenever it is shown to the satisfaction of the Excise Authority that Excise Duties have been paid in excess of that which should have been paid under the excise laws and regulations the excess Excise Duty shall be refunded.

2. Every claim for refund under this Section shall be honored by the Excise Authority on presentation of the proper debenture certified as correct by the Proper Officer.
3. Claims for refund of Excise Duty shall not be entertained:
 - (a) if the claim is made after the expiration of twelve months from the date of payment of Excise Duty; or
 - (b) where the amount claimed is less than ten leones/dollars.

SECTION 19

Without prejudice to any other provision in any law for the security of Excise Duty, the Minister shall have power to assess the Excise Duty due and payable on any Excisable Goods which are reasonably deemed to have gone into home consumption without payment of the full Excise Duty owing to unlicensed manufacture or other illegal means.

SECTION 20

The Minister shall, whenever necessary, in consequence of the provisions of the Protocol, the Resolution pertaining thereto, and this Annex, issue administrative rules which shall be published.

SECTION 21

The Excise Authority shall, subject to the direction and control of the Minister, be responsible for the management, collection and accounting of the excise revenue.

SECTION 22

The Excise Authority may appoint and/or assign officers of excise and, subject to such limitations as it may deem fit delegate to any officer of excise the power to exercise any of the functions conferred or to perform any of the duties imposed by law upon the Excise Authority.

SECTION 23

1. Officers shall enforce and ensure due compliance with the excise laws.
2. Every person assigned by the Excise Authority for any duty or service relating to excise shall be deemed to be the Proper Officer of excise for that duty or service.

3. Every act required by law to be done with, to or before any particular officer nominated for that purpose may be done, by, with, to or before any person appointed by the Excise Authority to act for such officer.
4. Every act required by law to be done at a particular place shall be deemed to be so done if done at any place appointed by the Excise Authority for that purpose.
5. Every officer of excise when acting in the course of his office shall carry a document issued to him by the Excise Authority establishing his identity and, on demand he shall declare his office and produce his identification document.
6. It shall not be an offence for any person to refuse to comply with any request, demand or order made by any Proper Officer of excise acting or purporting to act as such, if he refuses to declare his office and produce his identification document on demand.

SECTION 24

Any person to whom an identification document has been issued by the Excise Authority and is required by the Authority and is required by the Authority to deliver up, or account to the satisfaction of the Authority for, his identification document and fails to comply within the period which shall be stipulated by the Authority, shall be liable to a penalty of forty leones/dollars and, if the failure continues beyond the period stipulated, to shall be guilty of a misdemeanor and on conviction be subject to a fine of two hundred leones/dollars or to imprisonment for a period of not less than six (6) months or not more than one year or both.

SECTION 25

1. The days on which and the hours between which offices of excise are to be available for the performance of particular duties shall be such as the Minister may direct.
2. The minister shall by regulations prescribe
 - (a) the procedure to be followed by any person seeking a permit for the performance outside official hours, of any operation or matter referred to in this Annex;
 - (b) the charges to be paid by the person seeking such permit and
 - (c) the overtime payments which shall be made to Officers for working outside official hours in consequence of the grant of such a permit.

SECTION 26

1. The Excise Authority may approve, for such periods and subject to such conditions as it thinks fit, places of security for the deposit, keeping and securing of:
 - (a) any Goods chargeable with an Excise Duty without payment of that Excise Duty;
 - (b) Goods for Exportation or for use as Stores, being Goods not eligible for home consumption;
 - (c) Goods permitted by or under the excise law to be warehoused on Drawback; and any place of security so approved is in this Annex referred to as a Warehouse.
2. The Excise Authority may from time to time give directions:
 - (a) as to Goods which may or may not be deposited in any particular warehouse or class of warehouse;
 - (b) as to the part of any Warehouse in which any class or description of Goods may be kept or secured.
3. If, after the approval of a Warehouse, the occupier thereof makes without the previous consent of the Excise Authority any alteration therein or addition thereto, he shall be liable to a penalty of 200 leones/dollars.
4. The Excise Authority may at any time for reasonable cause revoke or vary the terms of his approval of any Warehouse under this Section.
5. Any person contravening or failing to comply with any condition imposed or ruling given by the Excise Authority under this Section shall be liable to a Penalty of 200 leones/dollars.

SECTION 27

Every factory or Warehouse approved under this Annex for the manufacture or storage of Excisable Goods shall be deemed to be a private Warehouse licensed under the customs and excise laws.

SECTION 28

Subject to the provisions of this Annex the Excise Authority may permit a manufacturer to remove Excisable Goods from his factory to a Warehouse and no Excise Duty shall be payable on any such Goods while in the Warehouse.

SECTION 29

The Excise Authority may require any Warehouse keeper to enter into a bond to secure the duties on any Goods that may at any time be warehoused in his Warehouse.

SECTION 30

All Excisable Goods while in a Warehouse shall be subject to such Rules and to the payment by the Warehouse keeper to the Excise Authority at the prescribed times of such fees and charges for supervising and taking account of them, as may be prescribed.

SECTION 31

If any Excisable Goods are removed to a Warehouse otherwise than in accordance with Rules or except by such ways, means and persons or at such times and within such hours as the Excise Authority may direct, they shall be liable to forfeiture.

SECTION 32

Any Goods warehoused under this Annex may be removed to another warehouse or, with the written permission of the Excise Authority, returned to the factory of their manufacture subject to the same Rules and provisions as govern the removal of Excisable Goods from a factory to a Warehouse, so far as they are or can be made applicable; and any Excisable Goods, with the same permission, may be removed in the same way and subject to the same conditions from one factory to another.

Provided that notwithstanding any such removal to a Warehouse or factory, the manufacturer or any Excisable Goods so removed shall be and shall continue to be liable to the Excise Duty thereon when it becomes due unless provision is made by law to the contrary.

SECTION 33

1. The Excise Authority may withdraw the approval of any Warehouse on giving to the Warehouse keeper notice in writing to that effect.
2. Any such notice addressed to the Warehouse keeper at his Warehouse shall be deemed to be notice to all persons interested in any other contents of the Warehouse.

3. If within thirty days, or such further period as the Excise Authority may allow from the date of a notice of withdrawal, any Excisable Goods in the Warehouse have not been removed to another Warehouse or returned to the factory of their manufacture or shipped as Stores or Imported or delivered for use within a Member State in the manner provided by law, the Warehouse keeper shall forthwith pay to the Excise Authority Duties thereon.

SECTION 34

1. Every factory and Warehouse in which Excisable Goods are manufactured or stored shall be marked conspicuously on the outside to the satisfaction of the Excise Authority with the words "Excise Factory" or "Excise Warehouse" as the case may be, followed by the official number allotted to the factory or Warehouse by the Excise Authority.
2. If any person contravenes or fails to comply with any requirement made or Rules given under this provision he shall be liable to a penalty to one hundred leones/dollars as the case may be.
3. If any person not authorized to manufacture or store Excisable Goods in a particular factory or Warehouse affixes to the aforesaid premises any sign or notice purporting to show that he is so authorized he shall be liable to a penalty of five hundred leones/dollars.

SECTION 35

No action shall be brought against the Excise Authority or any of its officers for any loss or damage sustained by any Excisable Goods while in a Warehouse or in course of being received into or delivered there from, or for any loss or damage sustained by a Warehouse or its contents except when such loss or damage occurs as the direct result of the willful act or negligence of the Excise Authority, or of any officer.

SECTION 36

For the purpose of this Annex any Goods which have been put on a vehicle shall be deemed to have been delivered and taken out from any factory or

Warehouse unless the Excise Authority is satisfied, or in the case of proceedings instituted under this Annex, the defendant proves, that the Goods were not put on the vehicle with intent to deliver them from the factory or Warehouse.

SECTION 37

1. Except in accordance with Rules made under this Annex or with the written permission of the Excise Authority, no Excisable Goods shall be delivered from a factory for any purpose whatsoever unless accompanied by a delivery document in the prescribed form signed by the manufacturer or Warehouse keeper and stating the quantity of Goods delivered, the time and date of removal, the person to whom and the place where sent, the purpose for which delivered and such other particulars as may be prescribed.
2. A duplicate of the delivery document shall be kept on the premises from which the Goods have been delivered and shall be produced by the manufacturer or Warehouse keeper to any Proper Officer on demand.
3. Where any Excisable Goods are by law permitted to be used in the factory or Warehouse for any purpose, the manufacturer or Warehouse keeper shall, when any such Goods are taken at any time from stock to be so used, make out the proper document for them in duplicate in the same way as if they had been delivered from the factory or Warehouse; and the originals of the document shall be filed by the manufacturer or Warehouse keeper and produced to any Proper Officer on demand within one year of the date thereof, and, the duplicate dealt with as hereinbefore provided.
4. If the manufacturer or Warehouse keeper:
 - (a) delivers any Excisable Goods contrary to this Section or accompanied by an inaccurate delivery document or without filling in the particulars on the counterfoil; or
 - (b) does not produce any delivery document along with the Goods to the person and at the place named therein; or
 - (c) does not keep on his premises and produce the duplicate of the delivery document to a Proper Officer as aforesaid; or
 - (d) contravenes any of the provisions of Sub-Section 3 hereof, he shall incur a penalty equal to three times the value of the Goods or 500 leones/dollars whichever is the greater; and all Goods delivered or used in contravention of this Section shall be liable to forfeiture.

SECTION 38

1. Any person who takes out any Excisable Goods which are required to be accompanied by a delivery document from any factory or Warehouse, unless accompanied by such delivery document, or who aids, assists or is concerned

with such taking, shall incur a penalty not exceeding five hundred leones/dollars.

2. Any person, who takes out any Excisable Goods from a factory or Warehouse without the knowledge and consent of the manufacturer or the Warehouse keeper, shall incur a penalty of three times the value of such Goods or five hundred leones/dollars whichever is the greater.

SECTION 39

1. If any person:
 - (a) receives any Excisable Goods required to be accompanied by a delivery document without such delivery document; or
 - (b) does not produce any delivery document in respect of any Excisable Goods received by him and required to be accompanied by a delivery document, upon the demand of a Proper Officer at any time within fourteen days of the date of receipt thereof, or within such period as the Excise Authority may allow; or
 - (c) produces or causes or allows to be produced to any person delivery document as having been received with any Excisable Goods other than the Goods therein described he shall incur a penalty of two hundred leones/dollars.
2. If any person knowingly buys or receives or has in his possession or under his control in any manner or in any place any Excisable Goods which have been unlawfully removed or abstracted from a factory or Warehouse with or without the knowledge and consent of the manufacturer or Warehouse keeper, as the case may be, he shall incur a penalty of three times the value of the Goods or five hundred leones/dollars whichever is the greater.

SECTION 40

1. No person shall manufacture or commence to manufacture Excisable Goods unless he first obtains an excise license to do so.
2. The application for a license shall be in such form and contain such particulars as the Excise Authority may direct.
3. A license to manufacture Excisable Goods shall be in such form and contain such particulars as the Excise Authority may direct and shall be issued on payment of a fee of 50 leones/dollars.

4. Every such license shall expire on the thirteen of June next following the date of issue.
5. Subject to a right of appeal to the Minister within fifteen days of the date of refusal, the Excise Authority may refuse to issue a license under this Section to any person without assigning a cause for such refusal.

SECTION 41

If any person manufactures or commences to manufacture any Excisable Goods without a license to do so he shall incur a penalty of not less than one thousand and not exceeding five thousand leones/dollars and all Goods in respect of which any such act is committed and, also, all machinery, equipment, vessels, utensils and materials which in the opinion of the Excise Authority are used for purpose of the manufacture or conveyance thereof shall be forfeited.

SECTION 42

1. Any excise license for the manufacture of Goods shall be granted in respect of one set of premises only, but a license for the manufacture of Excisable Goods may be granted to the same person in respect of each of two or more sets of premises.
2. A license shall be deemed not to extend to any part of such premises not described in the written description and plans required for the issuance of such license.
3. Where the manufacturer of Excisable Goods is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the manufacture of the Goods in question, not more than one license shall be required to be taken out by these persons in respect of those premises in any one license year.
4. Without prejudice to any other requirement as to the production of license contained in these provisions, if any person who is the holder of an excise license to manufacture any Goods fails to display the license in a conspicuous place on the premises he shall be liable to a penalty not exceeding one hundred leones/dollars

SECTION 43

1. The Excise Authority may publish quarterly returns of all licenses granted, issued and transferred under the provisions of this Annex.

2. Production of a copy of the publication containing any such return shall be prima facie evidence of any fact therein stated as to any license therein specified.

SECTION 44

No license shall be granted or transferred:

- (a) to any person who has been convicted of any offence under this Annex;
or
- (b) to any person under the legal age of maturity.

SECTION 45

1. On the death of a licensed person, the license may be transferred by endorsement by the Excise Authority to the licensed person's executor or to the administrator.
2. On the bona fide assignment or transfer of a licensed business, the license may, with the consent of the parties, be transferred by endorsement by, and at the discretion of, the Excise Authority.
3. For every transfer under this Section there shall be paid a fee to be determined by the minister.
4. No penalty under this Annex shall be incurred by the executors, administrators or the widow or child of a licensed person who dies before the expiration of his license, or by the trustee of any person who is adjudged bankrupt or whose affairs are liquidated by arrangement before the expiration of his license, in respect of the manufacture of any Excisable Goods, if such manufacture is carried on at the premises specified in such license and takes place for not longer than twenty-eight days after the death of the licensed person, or the appointment of a trustee in the case of his bankruptcy or the liquidation of his affairs by arrangement:

Provided that the Excise Authority may, on reasonable cause being shown extend the period of twenty-eight days by notification in writing.

SECTION 46

A holder of a license to manufacture Excisable Goods may apply to the Excise Authority for its transfer to other premises, and the Excise Authority may in its discretion grant the transfer by endorsement of payment of a fee to be determined by

the Minister, and the license shall thereupon be deemed to authorize manufacture on the premises substituted, and no longer authorize manufacture on the premises originally licensed.

SECTION 47

1. Every manufacturer and Warehouse keeper shall at his factory and Warehouse respectively in the approved form and manner such books and forms relating to the manufacture, receipt, storage and delivery of Excisable Goods as the Excise Authority may direct in which he shall make such entries at such times as the Authority by published notice may specify.
2. All entries shall be made legibly in ink and no entry shall be altered in any manner; but any entry may be cancelled by drawing a single line in ink through the incorrect entry so as to allow it to remain legible and a correcting entry may be made immediately above the entry so cancelled or in any other place the Authority may approve.
3. Such books shall be open at all times for the inspection of all Proper Officers, and the manufacturer or Warehouse keeper shall allow any officer to take any abstract from them at any time.
4. If any manufacturer or Warehouse keeper
 - (a) fails to keep such books or to produce them when required by an Officer to do so; or
 - (b) fails to make in such books legibly in ink at the time specified by the Authority any entry required to be made therein or
 - (c) fraudulently, or in any manner contrary to the requirements of this Annex, makes any entry, obliteration, alteration or erasure in any such books, he shall incur a penalty of five hundred leones/dollars.
5. Except where other provision is made for periodical returns by manufacturers, every manufacturer shall within ten days of the close of each month or any longer period that may be prescribed deliver to the Excise Authority in any approved form an account of:
 - (a) all materials in or received into his factory;
 - (b) all Excisable Goods manufactured delivered, used, removed to or from another factory or to or from a Warehouse, lost by evaporation, leakage or other cause or otherwise disposed of; and

- (c) any Excise Duties which have become due or have been paid during that month or other prescribed period on any Goods manufactured by him.

SECTION 48

1. In addition to complying with the requirements set out elsewhere in this Annex every manufacturer shall, if so required by the Excise Authority:
 - (a) produce for inspection such invoices and other books or documents in his possession relating to any Excisable Goods manufactured by him;
 - (b) answer such questions as may be put to him by the Excise Authority regarding the description, manufacture, quantity, weight, volume, selling price, consignee, destination, cost of production and manufacturer's profits, and any other matter relating to such Goods which the Excise Authority may think necessary for carrying out the provisions of this Annex or any Rules made in consequence thereof;
 - (c) produce such evidence as the Excise Authority may deem necessary in support of any information so given, and if any manufacturer neglects or refuses to comply with any such requirement or untruthfully or evasively answers any question put to him as aforesaid, the manufacturer shall incur a penalty of five hundred leones/dollars as the case may be.
2. Notwithstanding any other provision of this Annex, the powers conferred by this Section on the Excise Authority, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any Excisable Goods, shall not be excisable by any officer other than an officer specifically authorized by the Excise Authority for that purpose.

SECTION 49

1. The Excise Authority may require any manufacturer to submit annually or at any other times specified by the Excise Authority, a
2. A certificate of audit by an accountant approved by the Excise Authority and not being an employee of the manufacturer.
3. A certificate of audit shall certify the correctness of all the books and records required by or under this Annex to be kept by the manufacturer, and in addition shall be in respect of any such matter referred to elsewhere in this Annex as the Excise Authority may require.
4. Any manufacturer who without reasonable excuse fails to submit a certificate of audit in accordance with this Section shall incur a penalty of one thousand leones/dollars.

SECTION 50

1. Every manufacturer shall, before commencing to manufacture and also at any later time, on request of the Excise Authority, deliver to the Excise Authority, such written description and plans of his factory and of every machine, apparatus, utensil or vessel therein as the Excise Authority may require.
2. If any manufacturer fails to deliver such written description and plans to the Excise Authority:
 - (a) before commencing the manufacture; or
 - (b) within one month of the date of any request in writing made by the Excise Authority and addressed to him at his factory, he shall incur a penalty of forty leones/dollars together with a further penalty of two leones/dollars for every day during which such neglect continues after incurring the original penalty.
3. On receipt by it from a manufacturer of a written description and plans of a factory the Excise Authority may, by notice in writing addressed to the manufacturer at his factory, require him to make such alterations in the specifications, structure or disposition of the factory and to comply with any other conditions (specified in the notice) relating to the structure of the factory as the Excise Authority considers necessary or desirable.
4. If any manufacturer fails to comply with any requirement contained in a notice addressed to him under Sub-Section 3 of this Section within a reasonable time after the receipt by him of the notice, he shall incur a penalty of one hundred leones/dollars without prejudice to any further provisions of this Annex.
5. If any manufacturer:
 - (a) makes any alteration in the structure of his factory or in any disposition thereof; or
 - (b) uses any new, or alters any existing machine, apparatus, utensil or vessel, without delivering to the Excise Authority fourteen days' notice thereof in writing, he shall incur a penalty of not less than one hundred but not exceeding five hundred leones/dollars.
6. Where the Excise Authority is satisfied that the application of any provision of this Section in relation to the manufacture of any Excisable Goods or class of Excisable Goods is unreasonable or imposes hardship on the manufacturer, it

may by separate notice in writing rule that any such provision shall not apply to the manufacturer of such Goods or class of Goods, from a date specified in the notice.

SECTION 51

1. Standards and methods of manufacture of Excisable Goods and of marking and storing Excisable Goods and implements and materials used in the manufacture of Excisable Goods shall be as prescribed by the Minister.
2. Every manufacturer or Warehouse keeper shall keep in his factory or Warehouse such reasonable and necessary apparatus and instruments for measuring, weighing and testing any Excisable Goods and materials therefore and any packages, vats or utensils therein as the Excise Authority shall require and shall permit any officer to use them for the purpose of measuring, weighing or testing or taking an account of any Excisable Goods and materials or of any package, vat or utensil in the factory or Warehouse.
3. Any manufacturer or Warehouse keeper who contravenes this Section or uses or causes or allows to be used any false, incorrect or insufficient apparatus or instrument or practices or allows to be practiced any art, device or contrivance by which any officer may be hindered or prevented from taking a correct and true measure or account, shall incur a penalty of not less than five hundred and not exceeding one thousand leones/dollars and all such false and incorrect apparatus and instruments shall be liable to forfeiture.

SECTION 52

1. The Excise Authority may station any officer in or upon any factory to watch the process of manufacture therein and to ensure compliance

with this Annex; and every manufacturer shall provide accommodation at or adjacent to his factory for such officer to the satisfaction of the Excise Authority.
2. Any manufacturer who fails to provide such accommodation to the satisfaction of the Excise Authority shall incur a penalty of one hundred leones/dollars for every week or part of a week during which the default continues.

SECTION 53

1. On demand of any officer:
 - (a) safe and convenient ladders of sufficient length to enable him to ascend to and examine any vessel or utensil in any factory or Warehouse or to

gauge or ascertain the contents or capacity of any vessel or utensil therein shall be provided, and conveniently and firmly placed;

- (b) any such ladders shall be fixed at or in any part of such vessel or utensil where the Proper Officer may require;
 - (c) sufficient lights and other sufficient aid and assistance shall be supplied to enable the Proper Officer to gauge or ascertain the contents or capacity of any vessel or utensil or to search for or gauge and take an account of all Excisable Goods and materials in a factory or Warehouse, by night as well as by day.
2. Every manufacturer or Warehouse keeper in whose factory or Warehouse any contravention of this Section has occurred shall incur a penalty of two hundred leones/dollars.

SECTION 54

- 1. Storage shall be provided on the licensed premises for the exclusive storage of Excisable Goods manufactured or otherwise allowed to be received thereon and on which Excise Duty has not been paid.
- 2. The Storage Area shall be securely constructed and kept secure to the satisfaction of the Excise Authority.
- 3. Excisable Goods shall be deposited forthwith in the Storage Area and shall be kept separated from other Goods until an account of the Goods has been recorded in a register.

SECTION 55

- 1. A licensed manufacturer shall keep a register, in such form and manner and containing such particulars as the Excise Authority may direct, of all Excisable Goods deposited in and delivered from the Storage Area.
- 2. The register shall be kept in the Storage Area in a place approved by the Excise Authority and shall be produced on demand to any Proper Officer.

SECTION 56

The delivery of Goods from the Storage Area for any purpose other than for home consumption on payment of the full Excise Duty shall be subject to such conditions as the Excise Authority may direct.

SECTION 57

No Excisable Goods shall be delivered from the licensed premises of a person carrying on an excise trade unless they are accompanied by either an invoice or delivery note showing particulars as the Excise Authority shall prescribe.

SECTION 58

1. Before any person is searched he may require to be taken as soon as possible before a magistrate or the Excise Authority or other superior Officer, who shall discharge him if he sees no reasonable cause for search but shall otherwise direct that he be searched.
2. No female shall be searched except by a female.
3. No officer shall be liable to any prosecution, action or suit on account of any search made in good faith and in accordance with the provisions of this Annex.

SECTION 59

Any officer, if he considers it necessary in the circumstances, may arrest and detain any person who he reasonably suspects to be committing, or to have committed, or to be or to have been concerned in the commission of, any evasion of or offence against any of the provisions of this Annex.

SECTION 60

1. Any officer may at all times, by night or by day, enter into any factory or Warehouse and gauge, measure and take an account of every still or other vessel or utensil of any kind and of any Excisable Goods and materials as he shall require.
2. If an officer who has demanded admittance into such factory or Warehouse is not immediately admitted, the manufacturer or Warehouse keeper shall incur a penalty of five hundred leones/dollars.
3. If an officer is not admitted immediately and without delay he or any person acting in his aid or assistance may lawfully at all times, by night or by day, break open by force any of the doors or windows or break through any of the walls or any part of the factory or bonded Warehouse where necessary in his opinion to effect entry

SECTION 61

1. Any officer may during working hours enter into any premises make use of by any person selling or offering for sale any Excisable Goods upon such premises, and take samples of any such Excisable Goods, for which he shall offer to pay and thereupon pay their usual price.
2. If any person selling or offering for sale any Excisable Goods on any premises fails to aid and assist the Proper Officer in measuring and taking an account of all Excisable Goods in or upon the premises, he shall incur a penalty of fifty leones/dollars.

SECTION 62

1. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or vehicle to ascertain whether any Goods on which the Excise Duties have not been paid or secured by delivery document or otherwise as required by law are contained therein.
2. If no such Goods are found, the officer shall not on account of such stoppage and examination be liable to any prosecution, action or suit.
3. If the person in charge of a ship or aircraft, or the driver of a vehicle, refuses to stop or allow such examination when required by any officer, he shall incur a penalty of five hundred leones/dollars.
4. If the officer finds any such Goods, or if he finds any Goods which he reasonably supposes ought to be accompanied by a delivery document, and the person in charge of the ship, aircraft or vehicle does not produce the delivery document on demand, the officer may seize the ship, aircraft or vehicle and its contents and may arrest and detain any person found in or accompanying the ship, aircraft or vehicle at the time of the stoppage and take him before the Excise Authority.
5. If such person fails to satisfy the Excise Authority that the Goods were lawfully in his custody or possession for removal he shall incur a penalty equal to three times the value of the Goods or two hundred leones/dollars whichever is the greater, and the Goods shall be forfeited.

SECTION 63

Save as otherwise provided in this Annex any person who does any act or makes any omission which constitutes contravention of any provision of the Annex for which as specified punishment or penalty is provided, or is concerned in the doing or making of any such act or omission, or who does any act or makes any omission with intent to facilitate the evasion by himself or by any other person of any provision of this Annex,

shall incur a penalty of not less than five hundred and not more than one thousand leones/dollars.

SECTION 64

Where anything is forfeited or becomes liable to forfeiture under this Annex, any person who is knowingly concerned in the act or omission which renders it forfeit or liable to forfeiture shall incur the penalty provided by law in respect of such act or omissions or where no penalty is provided shall incur a penalty equal to three times the value of such Goods or two hundred leones/dollars whichever is the greater.

SECTION 65

If any person in any matter relating to this Annex:

- (a) makes and signs or causes to be made and signed any false declaration, or any declaration, delivery document or other instrument required to be verified by signature only, which is false in any particular; or
- (b) makes or signs any declaration made for the consideration of the Excise Authority on any application presented to him, which is untrue in any particular; or
- (c) refuses to answer or answers untruly and question put to him by any officer acting in the execution of his duty; or
- (d) counterfeits, falsifies or willfully uses when counterfeited or falsified any delivery document or other document required by this Annex or by under directions of the Excise Authority or any instrument used in the transaction of any business or matter relating to excise; or
- (e) alters any document or instrument relating to excise after it has been officially issued, or counterfeits, the seal, signature, initials or other mark of or used by any Officer for the verification of any such document or instrument or for the security of Goods or any other purpose in the conduct of business relating to excise; or
- (f) on any document or instrument required for the purpose of this Annex counterfeits or imitates the seal, signature, initials or mark of or made use of by any other person whatsoever, whether with or without the consent of that person, he shall incur a penalty of two thousand leones/dollars

SECTION 66

1. Any person who:
 - (a) with intent to defraud the Excise Authority of any Excise Duty, harbors, keeps or conceals, or permits, or suffers, or causes or procures to be harbored, kept or concealed any Excisable Goods; or
 - (b) with intent to defraud the Government of any Excise Duty, acquires possession of or is in any way concerned in carrying, removing, depositing, or concealing and Excisable Goods; or
 - (c) is in any way concerned in any fraudulent evasion or attempt at evasion of any Excise Duties or of the provisions of this Annex,

Shall for each such offence incur a penalty equal to three times the value of the Goods or two thousand leones/dollars, whichever is the greater; and the Goods in respect of which the offence is committed shall be forfeited.

2. Any person who:
 - (a) staves, breaks or destroys any Goods to prevent their seizure by the Proper Officer or other person authorized to seize them or to prevent their being secured after they have been so seized;
 - (b) rescues any Goods seized by the Proper Officer or other person authorized to seize them;
 - (c) rescues a person arrested for any offence punishable under this Annex;
 - (d) prevents the arrest of a person sought for any offence under this Annex; or
 - (e) obstructs an officer in the execution of his duty, shall incur a penalty not exceeding two thousand leones/dollars for each offence.

SECTION 67

Any person who impersonates an officer in any way shall be guilty of an offence and liable on conviction to imprisonment not exceeding two years.

SECTION 68

Any two or more persons who conspire for the purpose of evading any provision of this Annex or who having so conspired evade any such provision shall each be guilty

of the offence of conspiracy and be liable on conviction to imprisonment not exceeding five years.

SECTION 69

1. Any person who with intent to frustrate any officer in the execution of his duty warns, or attempts to warn, or causes to be warned any person engaged in a contravention or attempted contravention of any provision of this Annex whether such person is within a distance to take advantage of the warning or not, shall be guilty of an offence and liable on conviction to imprisonment not exceeding two years.
2. In any prosecution under this Section, the burden of proof that anything done by the defendant was not done with the aforesaid intent shall be upon that defendant.
3. Any person whosoever may prevent any warning being given as aforesaid, and may go upon any lands for that purpose without being liable to any prosecution, action or suit for so doing.

SECTION 70

1. Any Officer who:
 - (a) demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty; or
 - (b) demands or takes any unauthorized fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, on account of anything relating to his office or employment; or
 - (c) delivers up, or agrees to deliver up, or not to seize anything liable to forfeiture; or
 - (d) commits, or conspires or connives with any person for the purpose of committing any offence against any of the provisions of this Annex, shall, on proof thereof to the satisfaction of the Excise Authority, be dismissed from his office and, in the cases referred to at subparagraphs (a) and (b) above, shall be liable on conviction to a penalty of one thousand leones/dollars or imprisonment for a term of three years or both.

SECTION 71

Any person who with intent:

- (a) gives, offers, or agrees to give or procures to be given, any bribe, gratuity, recompense or reward to any officer; or
- (b) gives, offers, or agrees to give any unauthorized fee perquisite or reward to any officer; or
- (c) induces or attempts to induce any officer to connive at any evasion of the provisions of this Annex or otherwise to neglect his duty, shall be liable on conviction to a penalty not exceeding one thousand leones/dollars.

SECTION 72

In the case of abetment of the contravention of any provision of the excise laws which is enforceable by criminal procedure, the liability of the abettors, shall be governed by such provisions of the criminal law relating to assessors and abettors as may apply.

SECTION 73

The panel provisions of this Annex whether the penalties provided are civil or criminal, shall not apply to acts or omissions done or made by any public officer acting in good faith in the performance or intended performance of his official functions.

SECTION 74

1. All things (including aircraft, ships and vehicles) made use of in the removal or conveyance, of any Goods which may be forfeited under this Annex, shall be liable to forfeiture.
2. An officer may seize anything liable to forfeiture under this Annex at any place whether upon land or water, and shall forthwith deliver it into the care of the Excise Authority.
3. The forfeiture of an aircraft, ship or vehicle shall be deemed to include its tackle, equipment and furniture and forfeiture of any Goods shall be deemed to include the package in which they are found and all its contents, unless the Excise Authority otherwise directs.
4. Anything which has been seized and forfeited under the provisions of this Annex shall be disposed of in such manner as the Excise Authority may direct.

SECTION 75

1. Where anything liable to forfeiture is seized (unless in the possession of or in the presence of the offender, master or owner), the seizing officer shall give written notice of seizure and of the reasons therefore to the master or owner of the things seized, either by delivering it to him personally or by letter addressed to him and sent by post to or delivered at his usual or last known address or, in the case of a body corporate, at its registered or principal office.
2. Where the person to whom notice should be sent has no address or his address is unknown, notice of seizure may be given by official publication.
3. Any person claiming that anything seized as liable to forfeiture is not so liable shall within thirty days, from the date of the notice of seizure or, if no such notice has been given to him or published as aforesaid, within thirty days, from the date of the seizure give written notice of his claim to the Excise Authority.
4. If on the expiration of the prescribed period no notice of claim has been given to the Excise Authority, the thing in question shall be forfeited.
5. Where notice of claim is given within the prescribed period in accordance with Sub-Section 4 hereof the Excise Authority shall take court proceedings for forfeiture, and if the court finds that the thing was at the time of seizure liable to forfeiture, the court shall order it to be forfeited.
6. Notwithstanding sub-Sections 4 and 5 of this Section where animals, motor vehicles or perishable goods have been seized the Excise Authority may at any time direct that they be sold by public auction and the proceeds retained to abide the result of any claim in respect of them.
7. Where proceedings are taken under Sub-Section 5 of this Section the court may order delivery of the thing seized on security being given for the payment of its value to the Excise Authority in the event of forfeiture.

SECTION 76

The Minister may, as he sees fit:

- (a) stay, sit or compound any proceedings for an offence or for the condemnation of anything as being forfeited under the Excise Laws; or
- (b) restore, subject to such conditions, if any, as he thinks proper, any things forfeited or seized under the said laws; or

- (c) after judgment, mitigate or remit any pecuniary penalty imposed under the said laws; or
- (d) order any person who has been imprisoned to be discharged before the expiration of his term of imprisonment, being a person imprisoned for any offence under the said laws or in respect of the non-payment of a sum adjudged to be paid or awarded in relation to such an offence.

SECTION 77

1. A claim for the restoration of anything seized under the provisions of this Annex shall be made by or in the real name of its owner and shall state his place of residence and occupation.
2. If the claimant is a resident, he shall state on oath before the court that the item seized was his property at the time of seizure.
3. If the claimant is not a resident then his agent by whom the claim or appearance is entered shall state on oath that he has full
4. authority from the claimant to make or enter it, and that to the best of his knowledge and belief the thing seized was at the time of seizure the bona fide property of the claimant.
5. On failure to make such proof of ownership the thing seized shall be forfeited as if no claim or appearance had been made.
6. If the thing seized is at the time of seizure the property of more than one owner, it shall not be necessary for more than one of them to enter the claim or appearance on the part of himself and his co-owners, or to take an oath as aforesaid.
7. If the thing seized is at the time of seizure the property of a body corporate registered under the law, the claim and appearance may be entered and oath taken by the company secretary or a director or other authorized officer of the company.

SECTION 78

The Excise Authority may reward any person who informs it of any offence against the Excise Laws or assists in the recovery of any fine or penalty.

SECTION 79

The Excise Authority may, subject to the procedures prescribed in the Protocol on the Principles and Policies on the Harmonization of Excise Legislation prescribe forms for the purpose of administering the excise laws.

SECTION 80

1. Whenever a person applies to any officer to transact business relating to excise on behalf of any other person, the officer may require the applicant to produce a written authority from the person on whose behalf the application is made and in default of the production of such authority may refuse to transact such business; and any document required by this Annex to be signed by any particular person, shall be deemed to be so signed by any person so authorized on behalf of the person required to sign it.
2. Where a document or declaration is required by this Annex to be signed in the presence of the Excise Authority or any particular officer, it shall, if signed in the presence of a witness whose signature is known to and who is approved of by the Excise Authority or the officer who receives it, be as valid as if it had been signed in the presence it is required to be signed.

SECTION 81

1. The unloading, loading and removal of Excisable Goods and bringing them to the proper place for examination and weighing, putting them on to scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or shipped shall be performed by or at the expense of their owner.
2. The owner shall unpack, sort, pile or otherwise prepare any such Goods in such manner as the officer may require to enable the officer to examine or take account of them.
3. The Excise Authority may direct the manner in and conditions under which an owner of Goods may take samples of them from a Warehouse.

SECTION 82

Without prejudice to any express requirement as to security contained in this Annex the Excise Authority may, if it thinks fit, require any person to give security by bond or otherwise for the observance of any condition in connection with any of the provisions of this Annex or regulations made in consequence thereof.

SECTION 83

Any bond or other security taken for the purpose of this Annex shall be taken on behalf of the Government and may be cancelled at any time by order of the Excise Authority.

SECTION 84

1. Without prejudice to any right of a surety under any bond or other security taken for the purpose of this Annex against the person for whom he is a surety, such surety shall be deemed a principal debtor and not merely a surety and, accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.
2. Whenever a person bound under a bond or other security required by the excise laws pays the whole or any part of the sum for which he is bound, or being a surety:
 - (a) dies; or
 - (b) becomes a bankrupt or enters into any arrangement for composition with or for the benefit of his creditors; or
 - (c) departs abroad without leaving sufficient property to satisfy the whole amount for which he is bound; or
 - (d) for any other reason is, in the opinion of the Excise Authority, unable or likely to be unable to satisfy the bond if called upon, the Excise Authority may if it thinks fit require a new bond to be executed.

SECTION 85

The Excise Authority may in any special circumstances permit the removal and delivery of Goods in such form and manner as it may direct to meet the exigencies of any case to which the excise laws may not be conveniently applicable.

SECTION 86

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 87

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

SECTION 88

1. Subject to Sub-Section 2 hereof and unless the context otherwise requires words and phrases shall have the meaning ascribed to them in Section 30 of the Annex to the Protocol on the Principles and Policies Affecting Intra-Union Trade and Trade Between Member States and Third Countries.

2. "Debenture" means a certificate given or other instrument executed by the Customs or Excise Authority authorizing the payment out of the duties of customs or excise as the case may be of a sum of money due to a person under some provision of law;

"Drawback" means a refund of all or part of any Excise Duty authorized by law in respect of Goods exported or used in a manner or for a purpose prescribed as a condition of Drawback;

"Excisable Goods" means Goods of a description subject to Excise Duty, whether or not those Goods are in fact chargeable with that Duty and whether or not that Duty has been paid thereon;

"Excise Authority" means the person who, for the time being is the Comptroller or Commission of Customs and Excise, or any other person authorized or empowered in that behalf;

"Excise Duty" means any duty, other than an Export Duty of customs, imposed on Goods:

(a) manufactured or produced in a Member State, or

(b) which, when originating in a Member State in accordance with the Protocol on the Principles and Policies Affecting intra-Union Trade and Trade Between Member States and Third Countries, are imported direct from that State into the other Member State for consumption therein

"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;

“Proper Officer” means any person employed by the Excise Authority as well as any person acting in the aid of any Proper Officer; and any person acting in the aid of an Officer acting in the execution of his office or duty shall be deemed to be Proper Officer acting in the execution of his office or duty;

“Storage Area” means a room or enclosure in a factory approved for the manufacture of Excisable Goods set aside for the storage of completed products pending delivery from the factory;;

“Warehouse” means any place appointed by the Excise Authority to be a Warehouse for the security of any Excisable Goods and of the Excise duty due thereon.

SECOND SCHEDULE
FORM OF WARRANT OF DISTRAINT

I the Excise Authority by virtue of the powers vested in me by Section 13 of the Excise Act do hereby authorized to collect and recover the sum of due for Excise Duty from at and for the recovery thereof I further authorize you to call to your assistance any member of the Police Force to forthwith levy by distraint the said sum together with the costs and charges of and accidental to the taking and keeping of such distraint, on the goods, chattels or other distrainable things of the aforementioned person wherever the same may be found and on all machinery, plant, tools, ships, aircraft, vehicles, animals, goods and effects used in the manufacture, sale or distribution of excisable goods wherever found and whether in the use or possession of the said person or of any person on his behalf or in trust for him.

For the purpose of levying such distraint you are hereby authorized, if necessary with such assistance as aforesaid, to forcibly open any building or storage place in the day time.

GIVEN under hand at this day of 19

**CONSOLIDATED THIRTEENTH PROTOCOL TO THE MANO RIVER
DECLARATION ESTABLISHMENT OF A UNION TECHNICAL
COMMISSION FOR TRANSPORT AND COMMUNICATION**

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

IN FURHERANCE of the aims and objectives of the Mano River Union;
CONSEQUENT on the decision as recorded in the Eight Article of the MANO RIVER
DECLARATION;

RECOGNISING the need to promote a closer cooperation among the Transport and
Communications Authorities of the member States;

DESIROUS of improving transport and communication services among the Member
States;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST: **THE UNION TECHNICAL COMMISSION FOR TRANSPORT AND
COMMUNICATIONS.**

1. There is hereby established a Union Technical Commission for
Transport and Communications (hereinafter called “The Commission”)
which shall be subordinate to the Union Ministerial Council;
2. The Commission shall consist of representatives from the Member
States representing the Ministries and/or Agencies responsible for
Transport, Communications, Postal Affairs, Finance, Traffic
Enforcement Matters, Public Works, Economic Planning/Development,
International Co-operation and the Secretary – General of the Mano
River Union or his representative;

SECOND: **PROCEDURES OF THE COMMISSION**

1. The procedure of the Commission shall be as follows:
 - (a) the Chairman of the Commission shall be elected rotationally from each
Member State and shall hold office until the following meeting of the
Commission;

- (b) the Chairman shall be elected from the Delegation of the Member State hosting the meeting:
- (c) the First Vice – Chairman of the Commission shall be elected from the Delegation of the Member State which is scheduled to host the next meeting of the Commission; whilst the second Vice-Chairman shall emanate from the other Member State.
2. In the absence of the Chairman from a meeting of the Commission, a Chairman ad interim shall be elected from the Member State of the incumbent Chairman.
 3. The Commission shall meet at least once a year and the Secretary-General may after consultation with the Chairman and Vice-Chairman convene a special meeting of the Commission.
 4. Each Member State shall be represented at every meeting of the Commission.
 5. The decisions of the Commission shall be arrived at by consensus. Where a Member fails to reach a consensus on any specific matter it shall be referred to the Union Ministerial Council for decision.
 6. The Commission shall regulate its own proceeding and shall establish such other rules of procedure as may be considered necessary subject to the provisions of this protocol as amended.

THIRD: FUNCTIONS AND POWERS OF THE COMMISSION

The Commission shall perform the following functions:

1. to ensure cooperation among the transport and communications authorities for the efficient performance of transport and communications services;
2. to ensure the dissemination of information of a professional and technical nature to the respective transport and communications Administrations;
3. to ensure that no particular person or entity is given any preference or subject to any disadvantage;
4. to submit an annual report to the Union Ministerial Council;

5. to carry out such functions as the Ministerial Council may direct for the purpose of the protocol;
6. to recommend to the Union Ministerial Council the promotion and development of coordinated and integrated systems of transport and communications services among the member States;
7. to recommend to the union ministerial Council the coordination and provisions for mutual technical assistance among the transport and communications Administrations;
8. to recommend to the Union Ministerial Council technical training programmes for the improvement of skills of Member of the services covered by this protocol as amended;
9. to recommend to the Union Ministerial Council technical training programmes for the improvement of skills of workers and employees of the transport and communications of Member States;
10. to recommend to the Union Ministerial Council transport and communications rates applicable to Union transport and communications services with a view to harmonizing them as far as practicable taking into account the national currencies of the Member States;
11. to recommend to the Union Ministerial Council for approval, accounts submitted to the Communications Administration that the Commission shall designate for the purpose and which accounts shall have been passed upon and certified as correct by the Communications Administration;
12. to recommend to the Union Ministerial Council that applicable national laws and regulations are harmonized to remove any obstacles to Intra-Union Transportation and Communications;
13. to recommend to the Union Ministerial Council the establishment and promulgation of rules and regulations on licensing of Intra-Union Transport and Communication;
14. to recommend to the Union Ministerial Council the alteration from time to time the traffics, rates, fares and other charges relating to movement of persons and property among the Member States;

15. to recommend to the Union Ministerial Council for approval a list of prohibited articles which may not be carried in the mail and to ensure that the list and any charges thereto are duly communicated to national Communications Administrations for implementation; and
16. to recommend to the union Ministerial Council the adoption of any rules and regulations necessary or expedient for purposes of this protocol.

FOURTH: **SPECIAL AGREEMENTS**

1. The Communications Administrations of the Member States may establish with other Communications Administration restricted unions or specific agreement provided that their provisions are not in conflict with these of this protocol; and
2. Such union and agreements as are referred to in section 1 of this Article shall prior to final agreement be communicated to other member States which shall be given an opportunity to submit an observations pertinent to the arrangements made under this protocol and which they may desire to bring to the notice of the first mentioned Member States.

FIFTH: **APPLICATION OF CERTAIN INTERNATIONAL CONVENTIONS ON COMMUNICATIONS**

The provisions of the Act of the universal postal union and these of the Act of the International Telecommunications Union as ratified by the member States shall apply to all matters not provided for in this protocol or any Regulations or Rules adopted under section 16 of the Third Article hereof.

IN WITNESS WHEREOF, we the heads of State and Government of the member of 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

CONSOLIDATED FOURTEENTH PROTOCOL TO THE
MANO RIVER DECLARATION
THIRD PARTY CIVIL LIABILITY INSURANCE IN THE UNION

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

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

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

RECOGNISING the need to promote the freedom of movements within the union;

NOTING that the purpose of compulsory insurance coverage against civil liability in respect of the use of motor vehicles is to safeguard the interest of persons who may be victims of accidents caused by such vehicles and that the existence of frontier controls of such insurances would result in disparities among national requirements in this field;

RESOLVING to remove such disparities as may impede the free movement of motor vehicles and persons within the Union;

CONSCIOUS of the need to involve the inhabitants of the Union more fully in the reality of the union through the measures undertaken to liberalize the rules regarding the free movement of persons and motor vehicles traveling between the Member States; and that for this purpose it will be necessary that the recognized insurers of each Member State should enter into an agreement whereby each national insurer in a proportion to be determined amongst their guarantees compensation in accordance with the provision in national law in respect of loss or injury giving entitlement to compensation, caused in their territory by one of those vehicle, and that such a guarantee agreement presupposes that all Union motor vehicle traveling in union territory are covered by insurance and that the national law of each member State should therefore provide for compulsory insurance to be valid throughout the union territory that such national law may nevertheless provide for exception for certain persons and for certain type of vehicles;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST, for the purpose of this protocol;

“Vehicle” means any motor vehicle intended for travel on land and propelled by mechanical power, but not running on rails, and any trailer whether or not coupled;

“Injured party” means any persons entitled to compensation in respect of any loss or injury caused by vehicles or from operation thereof;

“National Insurer” or “Insurer” means a professional organization which constituted in accordance with national law is authorized to conduct the business of motor insurance against civil liability;

“Territory in which the vehicle is Normally Based” means the territory of the state in which the vehicle is registered or in cases where no vehicle is registered or in cases where no registration is required for a type of vehicle but the vehicle bears an insurance plate or a distinguished sign analogous to the registration plate, the territory of the State in which the insurance sign or plate is issued or in cases where neither registration plate nor distinguishing sign is required for certain type of vehicles, the territory of the state in which the person who has custody over the vehicle is permanently resident.

SECOND, each Member State shall take all appropriate measures to ensure that civil liability in respect of the use of Vehicles normally based on its territory is covered by insurance. The extent of the liability covered and the terms and conditions of the coverage shall be determined on the basis of these measures:

Each Member State shall take all appropriate measures to ensure that the contract of insurance also covers:

- according to the laws in force in the other Member State any loss or injury which is caused in the territory of that Member State;
- any loss or injury suffered by nationals of the Member State during a direct journey between the two territories in which this protocol is in force in accordance with national laws on compulsory insurance in the vehicle is normally based.

THIRD, each Member State shall ensure that where an accident is caused in its territory by a vehicle normally based in the territory of the other Member State the national insurer shall obtain all relevant information;

FOURTH, each Member State shall take all appropriate measure to ensure that vehicles normally based in the territory of a Third State entering the territory of a Member State shall not be used in its territory unless and loss or injury caused by those vehicles is covered in accordance with the requirements of the law of the Member State on compulsory insurance against civil liability in respect of the use of vehicles throughout the union territory;

FIFTH, any vehicle normally based in the territory of a Third State must before entering Union territory be provided with a certificate of frontier insurance establishing that the vehicle is insured in accordance with paragraph four hereof;

however, vehicle normally based in a Third State shall be treated as vehicles normally based in the union if a national insurer of a Member State guarantees in accordance with applicable national law on compulsory insurance settlement of claims in respect of accident occurring in the territory in which the national insurer is registered, caused by such vehicle;

upon having ascertained that the obligations referred to in the proceeding paragraph have both assumed by the Member State, the union Ministerial Council shall fix the date from which and the types of vehicles for which Member State shall no longer require production of the documents referred to in sub-paragraph one hereof;

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

GUINEA

FOR THE REPUBLIC
OF LIBERIA

FOR THE PEOPLE'S
REVOLUTIONARY
REPUBLIC OF

FIFTEENTH PROTOCOL TO THE MANO RIVER UNION
DECLARATION:
CO-OPERATION ON, DEFENCE, SECURITY
INTERNAL AFFAIRS AND FOREIGN AFFAIRS

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 Article Eight of the Mano River Union Declaration;

RECALLING the Final Communiqué of the Consultation Meeting of the Heads of State of the Mano River Union held in Bamako on 2 March 2000, in particular the reiteration of our will to immediately reinstate dialogue at all levels, in order to promote good will, neighborliness and cooperation among members;

DESIROUS of strengthening the institutional capacity of the Union to contribute to the maintenance of peace, security and stability of the Member States of the Union;

MINDFUL of the need for the establishment of a framework to create an effective mechanism to monitor and ensure the security of common borders with the aim of preventing, controlling, discouraging, forestalling and averting security related problems in the border regions of the Member States;

DECIDING for the purpose of the foregoing to create an institutional framework for Defense, Security and Internal Affairs;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

FIRST: **THE MANO RIVER UNION JOINT SECURITY COMMITTEE**

There shall be a Mano River Union Joint Security Committee, hereafter called "Committee" which shall be subordinate to the Heads of State and Government of the Mano River Union:

I. **Composition of the Joint Security Committee**

The Committee shall consist of Ministers of each Member State

- a) The Minister in charge of Defense
- b) The Minister in charge of Security/Justice wherever applicable;

- c) The Minister for Foreign Affairs;
- d) The Minister for Internal Affairs

II. **Functions of the Joint Security Committee**

The Committee shall perform the following functions:

- a) Address border security issues;
- b) Broaden the scope of its mandate to include other related issues that may arise from time to time;
- c) Deal with policy issues, monitoring and oversight;
- d) Direct the Technical Committee and ensure that its decisions and those taken by Heads of State and Government relating to border security and related issues are implemented;
- e) Receive and review all reports arising from border security and related issues in Member States;
- f) Initiate and develop training programmes;
- g) Draw up an Action Plan for the mobilization of financial resources through the Mano River Union for the implementation of its programmes and
- h) Perform any other function that may be deemed appropriate.

III. **Procedure of the Committee**

- a) The Committee shall elect a Chairman from amongst its members on a rotational basis from the Member States for a period of one year;
- b) The Committee shall meet quarterly on a rotational basis in the three Member States;

SECOND: **SUBSIDIARY BODIES OF THE COMMITTEE**

A. Technical Committee

1. **Composition of the Technical Committee**

The Technical Committee shall comprise of:

- a) A representative of the National Security Adviser
- b) Representatives of the Ministries for Defense, Security/Justice where applicable, Foreign Affairs, and Internal Affairs
- c) The Chief of Defense staff or his Representative
- d) The Inspector-General of Police or his representative
- e) A representative of the Mano River Union Secretariat

2. **Functions of the Technical Committee**

The functions of the Technical Committee shall include the following:

- a) Review on a regular basis borders security and related issues in Member States;
- b) Receive, investigate and analyze reports on border security and related issues;
- c) Create a structure that would ensure that reports from the field are submitted directly to the current Chairman of the joint Security Committee who shall make such reports available to his/her colleague committee members including their counterparts in the other Member States. A copy should also be directed to the Secretary-General of the Mano River Union for information and necessary action;
- d) Establish the Joint Border Security and Confidence-Building Units whenever deemed necessary;
- e) Perform any other functions that may be deemed appropriate.

2. Procedure of the Technical Committee

- a) The Technical Committee shall elect a Chairman from amongst its members who will serve for a period of one year on a rotational basis;
- b) The Technical Committee shall meet at least once every month unless the Joint Security Committee decides otherwise.

B. JOINT BORDER SECURITY AND CONFIDENCE-BUILDING UNITS

1. Composition of the Joint Border Security and Confidence-Building Units

The composition of these Units shall include:

- a) District officers of border districts in the case of Sierra Leone and Liberia, and "Sous-prefets" in the case of Guinea;
- b) The Paramount Chiefs or their counterparts in the border areas;
- c) The Senior Police and/or Immigration Officer at the border areas;
- d) The Senior Customs Officer at the border post or his equivalent;
- e) The Senior Border Guard at the border;
- f) The Commanding Army Officer at the border;
- g) The youth representative at the border;
- h) The representative of women at the border area;
- i) Chairman of the Rural Development Committee in Guinea, or his equivalent in the other Member States.

1. Functions of The Joint Border and Security Confidence-Building

The Units shall be non-political and shall perform the following functions:

- a) Organize and conduct joint patrols of the borders;
- b) Develop, facilitate, foster and promote cordial relations between the peoples of the border regions through cultural, social and sporting activities;

- c) Exchange information and investigate reports or observations with regards to all border security activities;
- d) Submit reports to the Chairman of the Technical Committee promptly;
- e) Resolve minor cases of borders security violations occurring in their own administrative areas;
- f) Any other functions that may be delegated to them by the Technical Committee.

2. **Procedure of the Joint Security and Confidence-Building Units**

- a) The Committee shall elect a Chairman from amongst its members to serve for a period of one year on a rotational basis;
- b) The Units shall meet as frequently as possible and in any case no less than once a month.

In Witness whereof we, the Heads of State and Government of the Member States of the Mano River Union have hereunto affixed our signatures.

Done at Conakry

This ninth day of May in the year two thousand

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

Alhaji Ahmad Tejan KABBAH

For the Republic of SIERRA LEONE

Dahkpanah Dr. Charles Gankhay TAYLOR

For the Republic of LIBERIA

General Lansana CONTE

For the Republic of GUINEA

SIXTEENTH PROTOCOL TO THE MANO RIVER UNION
DECLARATION:
ACCESSION OF THE REPUBLIC OF COTE D'IVOIRE
TO FULL MEMBERSHIP OF THE

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;

DETERMINED in the spirit of the Mano River Declaration and Protocols relating thereto to promote an ever closer integration economically, socially and culturally among the peoples of the West African Sub-Region on the foundations already laid;

CONSIDERING that Article Nine of the Declaration establishing the Mano River Union contemplates the participation of other States in the West African Sub-Region subscribing to the aims and objectives of the Union; and further, that Articles One, Two and Three of the Seventh Protocol thereto provide for the admission to full Membership of the Union by any such state;

CONSIDERING also that the Ministerial Council of the Mano River Union after consultation with the Republic of Côte d'Ivoire has declared itself in favor of the admission to full membership;

DO HEREBY ESTABLISH THIS PROTOCOL TO THE DECLARATION:

- FIRST,**
1. That the Republic of Côte d'Ivoire hereby becomes a full member of the Mano River Union and subscribes to the Declaration establishing the said Union as amended and/or supplemented by Protocols.
 2. That the terms of accession and amendments to the Declaration and Protocols establishing the Union necessitated thereby are set out in the Annex to this Protocol. The provisions of that Annex shall form an integral part of this Protocol.
 3. That the provisions concerning the rights and obligations of the Member States and powers and jurisdictions of various organs and institutions of Union as established by the Declaration and Protocols shall be equally binding upon the new Member State by this Protocol.
- SECOND,**
1. That this Protocol will be ratified by the High Contracting parties according to their respective National procedures. The instruments of ratification will be deposited with the Secretary-General of the Mano River Union.

2. That this Protocol will enter into force on the day the said instrument of ratification has been deposited with the Secretary-General of the Mano River Union.

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 IN MONROVIA ON THE 15TH DAY OF MAY IN THE YEAR TWO THOUSAND AND EIGHT.

In four originals, two in the English Language and two in the French Language, each text being equally authentic.

FOR THE REPUBLIC
OF LIBERIA

H. E. Madam Ellen Johnson Sirleaf
President of the Republic of Liberia

FOR THE REPUBLIC
OF SIERRA LEONE

H. E. Ernest Bai Koroma
President of the Republic of Sierra Leone

FOR THE REPUBLIC
OF GUINEA

H. E. Lansana Kouyate
President of the republic of Guinea

FOR THE REPUBLIC OF
CÔTE D'IVOIRE

H. E. Laurent Dona Fologo
Chair of Economic and Social Council
Republic of Côte d'Ivoire

Article 1

For the purposes of this Protocol

- The expression "original constituent instrument" means the Mano River Declaration establishing the Mano River Union as supplemented and/or amended by Protocols or other instruments which entered into force before accession; the expression "Mano

River Declaration” means the relevant original Mano River Declaration thus supplemented and/or amended;

- the expression “original Member States” means the Republic of Liberia, the Republic of Sierra Leone and the Republic of Guinea.
- the expression “new Member State” means the Republic of Côte d’Ivoire.
- the expression “Union Ministerial Council” refers to the Union Ministerial Council as established and constituted by the First Consolidated Protocol to the Mano River Declaration.

Article 2

From the date of accession, the provisions of the original constituent instrument and the acts adopted by the institutions of the Mano River Union shall be binding on the new Member State and shall apply in that State under the conditions laid down in the original constituent instrument and in this Protocol.

Article 3

1. The new Member State accedes by this Protocol to the decisions and agreements adopted by the Union Ministerial Council. It undertakes to accede from the date of accession to all other agreements concluded by the original Member States relating to the functioning of the Union or connected with its activities.
2. The new Member State agrees to adhere to all international and other agreements entered into by the Union prior to the date of accession and reserves the right to enter into further negotiations with the original Member States in order to make any necessary adjustments thereto.

Article 4

1. The new Member State shall adopt the agreements existing between the Union, its institutions, and agencies with other State and other international organizations in accordance with the conditions laid down in the original constituent instrument and this Protocol.
2. The new Member State shall be bound by any existing agreements signed between the Union and nationals of other States in accordance with the principles of international law.

3. The new Member State shall take appropriate measures, where necessary to adjust its position in relation to international organizations and international agreements to which the Union is a party, and to the rights and obligations arising from its accession to the Union.

Article 5

1. The rights and obligations from international agreements concluded before the entry into force of this Protocol by the new Member State with either of the original Member States on the one hand, and other States on the other hand, shall not be affected by the provisions of this Protocol except where so expressly provided.
2. Where such agreement as are referred to in paragraph 1 are not compatible or consistent with the provisions of this Protocol, the Member State shall take all appropriate steps to eliminate such incompatibilities and inconsistencies.

Article 6

The provisions of this Protocol may not be amended and/or supplemented other than by means of the procedure laid down in Article Six of the Fourteenth Protocol to the Mano River Declaration.