

STATUTORY INSTRUMENT

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THE EXPORT CONTROL (TEXTILE AND APPAREL ARTICLES) (NO. 2)
REGULATIONS, 2003

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STATUTORY INSTRUMENT No. 11 OF 2003

Published 23rd October, 2003

THE SIERRA LEONE EXPORT DEVELOPMENT AND
INVESTMENT CORPORATION ACT, 1993
(Act No. 23 of 1993)

THE EXPORT CONTROL (TEXTILE AND APPAREL ARTICLES) Short title.
(No. 2) REGULATIONS, 2003

In exercise of the powers conferred on her by section 28 of the Sierra Leone Export Development and Investment Corporation Act, 1993 the Minister of Trade and Industry hereby makes the following Regulations:—

1. In these Regulations, unless the context otherwise requires— Interpretation.

“AGOA” means the African Growth and Opportunity Act of 2000, enacted by the Government of the United States of America as Title 1 of the Trade and Development Act of 2000;

“AGOA Secretariat” means the Secretariat created by the Minister to facilitate the implementation of the AGOA visa system;

“AGOA Officer” includes any person appointed by the Minister for the implementation of these Regulations;

“agent” includes any person duly authorized by the exporter to sign or complete any document, including the textile certificate of origin and the original commercial invoice in relation to any benefit under the AGOA;

“authorized Government officer” includes any officer designated as such by the Commissioner-General of the National Revenue Authority whose right or duty it may be to authorize performance or to perform an official act referred to in these Regulations;

“certificate of origin” means the certificate of origin, used for the purposes of claiming preferential treatment under the AGOA as prescribed in 19CFR 10 section 214, which in the case of the form prescribed in these Regulations is titled the textile certificate of origin and numbered CTCO 44;

“commercial invoice” means the document on which the visa stamp is affixed.

Act No. 11
of 2002.

“Commissioner-General” means the person appointed Commissioner-General under section 19 of the National Revenue Authority Act, 2002;

“exporter” includes any person who at the time of exportation—

- (a) owns the goods exported;
- (b) carries the risk of any goods exported;
- (c) represents or acts, as if he is the exporter or owner of any goods exported;
- (d) acts as an agent on behalf of any person referred to in paragraphs (a) to (c), and in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside Sierra Leone representing or acting on behalf of such manufacturer, supplier or shipper;

“illegal transshipment” within the meaning of these Regulations has occurred when preferential treatment for a textile or apparel article has been claimed under AGOA on the basis of material false information concerning the country of origin, manufacturer, processing or assembly of an article or any of its components and for the purposes of the AGOA, false information is material if disclosure of the true information would mean or have meant that the article is or was ineligible for preferential treatment under section 112 of the AGOA;

“Minister” means the Minister of Trade and Industry and “Ministry” shall bear the corresponding meaning;

“Permanent Secretary” means the Permanent Secretary of the Ministry of Trade and Industry;

“person” includes an individual, partnership, company or other corporate body;

“Port Director” means the Port Director of USA Customs Service;

“preferential treatment” means duty-free and quota free treatment applicable under AGOA in respect of any product;

“product” includes textile and apparel articles claiming preferential tariff treatment under the AGOA;

“producer or manufacturer” includes, when used in connection with the AGOA and any related document required thereunder, a person that grows, mines, harvests, manufactures, processes, or assembles goods, or any combination thereof in Sierra Leone;

“Rules of Origin” means the AGOA Rules of Origin which require, for the purposes of Sierra Leone, that the product claiming preferential treatment must be—

- (a) the “growth” product or manufacture of Sierra Leone;
- (b) exported directly from Sierra Leone to the U.S.A;
- (c) the sum of—
 - (i) the cost or value of materials produced in one or more Sub-Saharan African beneficiary countries; and
 - (ii) the direct cost of processing performed in those countries,

and is not less than 35% of the appraised value of the product when it enters the U.S.A. and up to 15 percentage points of that 35% may be derived from U.S.A. parts or materials used to produce the product in a beneficiary Sub-Saharan African country or countries;

“textile and apparel articles” means the textile apparel and garment articles to which the preferential treatment in section 112 of the AGOA and the U.S.A. Customs Regulations 19CFR 10 relate;

“USA” means the United States of America; and
 “Customs Territory of the USA” means the 50 States and the Districts of Columbia and Puerto Rico;

“visa stamp” refers to the AGOA textile and apparel visa stamp affixed to the commercial invoice in blue ink only to qualify the exported goods for preferential treatment under section 112 of the AGOA;

“visa system” means, for the purposes of section 113 (a) (1) of the AGOA, the procedures prescribed in these Regulations in respect of the application for a visa and its subsequent issuance;

19 CFR 10" means Part 10 of the Customs Regulations contained in the code of the Federal Regulations published by the Department of Treasury in the Federal Register, Volume 65, No. 194 of 5th October, 2000, of which sections 211 to 217 and supplementary information therein contained in Part 10 and sections 112 and 113 of the AGOA specifically relate to the textile and apparel articles which may be allowed preferential tariff treatment under the AGOA.

2. (1) For the purpose of the AGOA, every exporter, producer, manufacturer of textile and apparel articles shall be registered by the Ministry and any person who has so registered and subsequently ceases production shall de-register with the Ministry. Registration of exporters.

(2) The Ministry through the AGOA Secretariat shall submit to the Commissioner-General the names and full details of all persons registered under this paragraph on a regular basis.

3. (1) The textile certificate of origin, numbered CTCO 44 which must be completed by exporters when exporting is prescribed in the First Schedule and rules for the completion of the certificate are set out in the Second Schedule. Certificate of origin.

(2) The textile certificate of origin and the original commercial invoice, the traditional export forms and other supporting documents shall be delivered for processing at the appropriate customs office.

(3) The following codes are used in the lettering of the visa stamp and the textile certificate of origin in respect of the ports of export—

Queen Elizabeth 11 Quay- QE 11
 Lungi International Airport - LIA

(4) The provisions in these Regulations in respect of the textile certificate of origin and the issuance of a visa apply only to textile and apparel articles, which originate in, and are exported, from Sierra Leone.

(5) Where an exporter imports for export any textile or apparel articles which are claimed to have originated from another beneficiary country or lesser developed beneficiary country, the certificate of origin and the visa must be issued in that other country.

Visa requirements.

4. (1) Any person who wishes to export any textile or apparel article under AGOA to the USA market shall apply and be issued with a visa in accordance with these Regulations.

(2) The exporter must be either a natural person or a legal person ordinarily resident and doing business in Sierra Leone.

(3) An application for a visa shall be accompanied by –

- (a) the original commercial invoice; and
- (b) the certificate of origin as prescribed in these Regulations completed and duly signed by the exporter or his authorized agent.

(4) The completion of a certificate of origin and its acceptance for processing for a visa is conditional upon the exporter holding and being able to produce on demand, evidence that the goods comply with the Rules of Origin for the preference group declared on the certificate.

(5) The exporter may complete and sign a single certificate of origin in respect of multiple shipments of identical articles within a specified blanket period except that such period shall not exceed one year.

(6) In terms of 19 CFR 10, 216-(B) (1) to (3) it is required that the certificate shall be –

(a) in writing or shall be transmitted electronically pursuant to any electronic data interchange system authorized by the U.S.A. Customs for that purpose;

(b) signed by the exporter or by the exporter's authorized agent having knowledge of the relevant facts; and

(c) completed in the English language.

(7) Where the exporter is not the producer of the article, that exporter may complete and sign a certificate of origin on the basis of –

(a) reasonable reliance on the producer's written representation that the product qualifies for preferential treatment;

(b) a completed and signed certificate of origin for the product voluntarily provided to the exporter by the producer or manufacturer.

(8) The descriptions in respect of the preferential groups on the certificate of origin (A) to (I) are merely summaries of the U.S.A. customs provisions and it is the primary responsibility of the exporter to ascertain the precise qualifying requirements from the AGOA Secretariat, the National Revenue Authority, U.S.A. Customs Regulations 19 CFR 10 and the relevant rules of origin, and if necessary from the U.S.A. importer or the U.S.A. Customs Service.

5. (1) An exporter may authorize a licensed agent to complete and sign the certificate of origin.

Exporter may authorise agent.

(2) The authorization must be completed on the exporter's own letterhead confirming full details of the agent's name, place of business and mailing address, telephone number, e-mail address and facsimile number and full name of the agent.

(3) The exporter shall authorize and issue instructions to the forwarding or clearing agent in writing in respect of each shipment and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the rules of origin and other requirements for the preference group concerned.

(4) The letter of authority shall be submitted with each completed certificate of origin and shall be retained by the authorized Government officer to whom the application is made.

Commercial
invoices.

6. Commercial invoices must—

- (a) be serially numbered and contain the number and date quoted in block 5b of the textile certificate of origin;
- (b) describe the goods in detail to enable them to be identified and for the purpose of determination of the appropriate tariff subheading in the Harmonized Tariff Code;
- (c) reflect the applicable tariff subheading on the traditional export forms;
- (d) state the preference group letter as quoted on the certificate of origin;
- (e) contain any other reference number or numbers or other particulars by which the goods can be readily and easily identified in the exporter's records;
- (f) be completed in respect of each of the preference groups of textile and apparel articles contained in a shipment; and
- (g) where a consignment consists of various preference groupings, the commercial invoice for each grouping which is required to be completed must reflect appropriate cross references to the other invoices for the goods comprising the consignment.

7. (1) All applications for a visa under the AGOA must be submitted to the Commissioner-General for the visa to be issued. Application
for visa.

(2) The Commissioner-General or his designate being an authorized Government officer, may on receipt of an application for a visa require the applicant to furnish any—

- (a) other information as he may deem fit;
- (b) issue a visa on such terms and conditions as he may deem fit;
- (c) reject the application if it does not comply with the provisions of AGOA (in case of export to USA) or these Regulations.

(3) The following documents shall be submitted to the Commissioner-General for the visa to be issued:—

- (a) the commercial invoice; and
- (b) the certificate of origin completed and duly signed by the exporter or his authorized agent.

(4) Copies of the documents referred to in subparagraph (3) shall be retained in addition to such other copies required in respect of other clearing procedures as the National Revenue Authority may determine.

(5) A visa is required in respect of each preference group of textile and apparel articles contained in a shipment for the purposes of claiming any preferential tariff treatment under the AGOA.

(6) Whenever a certificate of origin is issued for multiple shipments as contemplated in these Regulations, the exporter must submit a copy of the certificate of origin in respect of each shipment exported subsequent to the first shipment for which the original certificate of origin was presented.

(7) When the Commissioner-General or his designate being an authorized Government officer has approved the application by the exporter for a visa, the officer shall stamp the front of the original of the commercial invoice with the visa stamp and insert within it the following information in the manner prescribed in this subparagraph:—

- (a) the visa number which will consist of one numeric digit for the applicable preference group according to the designated preference groups numbered 1-9 (which each sequentially corresponds with the alphabetically identified groups A-I of the certificate of origin), the two character ISO code SL followed by a six digit numerical serial number identifying the shipment; and
- (b) the correct grouping, the total quantity in whole numbers and unit of quantity e.g. Grouping 7-30 doz;
- (c) the authorized Government officer must enter the date and sign within the visa stamp appropriately;
- (d) the particulars on the visa must agree with the corresponding particulars entered on the certificate of origin;
- (e) the visa stamp must be used only to stamp the commercial invoice for goods exported, claiming preferential tariff treatment in terms of the AGOA;
- (f) the original visaed commercial invoice and the certificate of origin will be retained by the exporter for submission to the importer in the USA while the copy of the visaed invoice and certificate of origin is retained by the National Revenue Authority.

8. (1) A visa issued by the authorized Government officer ^{Visa} is subject to the following procedures prescribed by the USA Customs ^{procedures} Service:—

- (a) if the quantity indicated on the visa is less than that of the shipment, only the quantity shown on the visa will be eligible for preferential tariff treatment;
- (b) if the quantity indicated on the visa is more than that of the shipment only the quantity actually shipped will be eligible for preferential treatment;
- (c) the visa will not be accepted and preferential tariff treatment will not be accorded the shipment if the visa number, date of issuance, authorized signature, preference group, quantity and the unit of measure are missing, incorrect, illegible or have been crossed out or altered in any way;
- (d) if the visaed invoice is deemed invalid, the USA Customs Service will not return it after entry but will provide a certified copy thereof for use in obtaining a corrected original visaed invoice.

(2) Any application for a replacement visa shall be submitted together with the copy of the incorrect visa and the copies of all export documents to the authorized Government officer.

(3) Upon receipt of an application under subparagraph (2), the authorized Government officer may, after such examination as he deems necessary, issue a replacement visa, unless there is evidence of the commission of an offence in respect of that shipment by the exporter.

(4) Where the authorized Government officer has reasonable doubts about the correctness of the statements made on the certificate of origin and the commercial invoice, such officer may—

- (a) request the exporter or the manufacturer to produce further documentary proof of origin;
- (b) detain and examine the goods entered for export;
- (c) investigate the books, accounts and other documents required to be kept for the purpose of the information contained in the application for a visa;
- (d) refuse to issue a visa.

(5) For the avoidance of doubt, the authorized Government officer may, for such time as he may deem necessary, refuse to issue a visa if –

- (a) the exporter or the manufacturer fails to keep or produce books, accounts and other documents for inspection and verification;
- (b) the exporter or manufacturer refuses to assist in the conduct of investigations connected therewith;
- (c) the application for a visa is found to be false;
- (d) the particulars on a visaed commercial invoice are altered in any way after issuance by the authorized Government officer.

(6) The National Revenue Authority shall report to the appropriate USA Customs Service Office and the AGOA Secretariat on a monthly basis the following information in respect of each exportation under the AGOA:–

- (a) name of the manufacturer or exporter;
- (b) visa number;

- (c) date of issuance of visa;
- (d) grouping number;
- (e) export value of goods;
- (f) quantity or unit of measure;
- (g) USA consignee;
- (h) port of loading;
- (i) mode of transport;
- (j) port of destination;
- (k) gross weight of shipment.

9. (1) A certificate of origin may be applicable to–

- (a) a single exportation into the USA, including single shipment that results in the filing of one or more entries and a series of shipments that result in the filing of one entry; or
- (b) multiple exportations of identical articles within a specified blanket period not exceeding one year as stated in the instructions for completion of block 16(b) of the certificate of origin.

Certificates of origin for multiple shipments and visa.

(2) For the purposes of the completion of block 16(b) of the certificate, “identical articles” means articles that are the same in all material respects, including physical characteristics, quality and reputation.

(3) The certificate of origin, number and the date for multiple shipments shall be endorsed on all documents for goods exported on the basis of such certificate; and the exporter of such shipments shall also apply for a visa in respect of each shipment.

Reissue of incorrect certificate of origin.

10. (1) Under the Code of Federal Regulations 19 CFR 10, a rejected certificate of origin on imported goods may be reissued as corrected under the following circumstances:–

- (a) where the Port Director (in the USA) has determined that the certificate of origin is illegible or defective, the USA importer will be given a period of not less than five working days to submit a corrected certificate;
- (b) where a certificate of origin is not accepted or is rejected, the exporter shall furnish to the authorized Government officer at the office where the rejected certificate was issued the following information:–
 - (i) a written statement supported by the request from the USA importer why a corrected certificate of origin is required and the number and date of the original certificate of origin;
 - (ii) a completed certificate of origin endorsed in the space for official use the words “corrected certificate in substitution of certificate No.....”
 - (iii) copies of the traditional export forms, commercial invoice, bill of lading, air waybill or other transport document together with any other document produced when the original certificate was issued must be submitted with the application.

(2) The authorized Government Officer, where satisfied, shall issue a corrected certificate of origin and shall keep copies of the corrected certificate of origin and a copy of the written statement and any other documentation.

(3) Any exporter or producer that has completed and signed a certificate of origin and has reason to believe that the certificate contains information that is not correct shall promptly notify the authorized Government officer to whom the application was made, the USA importer and any other person to whom the certificate was given of any inaccuracy that could affect the validity of the certificate and an exporter or producer who provides written notification of any such information shall not be subject to any penalty with respect to the incorrect certification.

11. (1) Under 19 CFR 10 of the Code of Federal Regulations, it is provided that certain importation into the USA may not require a certificate of origin as follows:– Certificate of origin not required.

- (a) except as otherwise provided in these Regulations, a USA importer is not required to have a certificate of origin for–
 - (i) an importation of an article for which the Port Director has in writing waived the requirement for a certificate of origin because the Port Director is satisfied that the article qualifies for preferential treatment; or
 - (ii) a non-commercial importation of an article; or
 - (iii) a commercial importation of an article whose value does not exceed US\$2,500:

Provided that, unless waived by the Port Director, the exporter, producer, importer or authorized agent includes or attaches to the invoice or other document accompanying the shipment the following signed and dated statement “I hereby certify that the article covered by this shipment qualifies for preferential treatment under the AGOA”

- (b) if the Port Director determines that an importation described in subparagraph (a) forms part of a series of importations that

may reasonably be considered to have been undertaken or arranged for the purposes of avoiding a certificate of origin requirement, the Port Director may inform the importer in writing that for that importation he must have a valid certificate of origin to support his claim for preferential treatment, and for the purposes of this subparagraph, a “series of importations” means two or more entries covering articles arriving on the same day from the same exporter and consigned to the same person.

(2) For the purposes of implementing subparagraph (1) in respect of a commercial exportation for which a certificate of origin is not required, every exporter shall—

- (a) ensure that the goods comply with the relevant provisions of origin at the time of export;
- (b) be in possession of the records and documents proving the origin of the goods exported;
- (c) use serially numbered commercial invoices;
- (d) insert a reference number or other particulars on any such invoice or delivery note or other commercial document, according to which the goods can be readily identified in such records and documents;
- (e) describe the goods on such invoice and delivery note or other commercial document in sufficient detail to enable them to be identified and for the purposes of determination of the tariff subheading;

- (f) insert on any such document the applicable tariff subheading which must correspond with the subheading on the traditional export form; and
- (g) insert on the commercial invoice and such other documents and the copies thereof the declaration specified in the proviso to subparagraph (1) (a) (iii) which shall bear the signature of the exporter.

(3) Where a certificate of origin is required in the circumstances specified in subparagraph (1) (b), the exporter shall furnish to the authorized Government officer, an explanation of the circumstances which resulted in the USA Customs Service requiring a certificate of origin.

12. (1) If any goods that require a certificate of origin and a visa to qualify for preferential tariff treatment on importation into the USA are imported without a certificate of origin and a visa as specified in these Regulations, the exporter, following a request from the USA importer, may prepare a certificate of origin and apply in writing to the Commissioner-General for the issuance of a visa in respect of such goods.

Certificate of origin and visa issued retrospectively.

(2) The application under subparagraph (1) shall state fully the circumstances in which the goods were exported without a certificate of origin and a visa and shall be supported by—

- (a) a completed certificate of origin;
- (b) a fresh commercial invoice and a copy thereof certified by the exporter to be true copies of the invoice issued when the goods were exported;
- (c) copies of the traditional export form, commercial invoice, bill of lading or air waybill or other transport document relating to the shipment and the proof of the identity of the goods ordered and received in the U.S.A; and

- (d) the request from the USA importer and proof that the goods comply with the provisions of origin and other requirements of the AGOA and the other relevant enactments.

(3) Where the authorised Government officer deems it fit, he may examine the books, accounts and other documents kept by the exporter and manufacturer and may conduct such other investigations that are necessary for the purposes of determining whether the goods exported qualified for the issue of a visa.

(4) If the authorized Government officer decides to issue the visa, he shall stamp and sign the original of the fresh set of commercial invoices, and shall also endorse in capital letters below the stamp impression the words: "ISSUED RETROSPECTIVELY" and affix his signature thereto, and the certificate of origin and the application for a visa must also be endorsed: "ISSUED RETROSPECTIVELY".

Replacement of lost or destroyed visa.

13. (1) In the event of theft, loss or destruction of a visa, the exporter shall, for the purposes of the issuance of a new visa, furnish to the authorised Government officer at the office where the original visa was issued—

- (a) a written statement giving reasons why a new visa is required;
- (b) a fresh set of commercial invoices;
- (c) copies of the traditional export form, bill of lading, air waybill or other transport document together with any other supporting evidence submitted when the original visa was issued, including the number and the date of the original visa.

(2) The authorized Government officer shall retrieve a copy of the original visaed commercial invoice and attach it to the application form for the new visa and shall take into account the facts and circumstances considered when the original visa was issued.

(3) If the authorized Government officer decides to issue the new visa, he shall stamp and sign the fresh set of invoices as prescribed.

14. (1) For the purposes of giving effect to the AGOA, the USA Customs may, in order to determine whether the goods imported into the USA from Sierra Leone or any other beneficiary country qualify for preferential treatment, conduct a verification exercise by means of—

Origin verification by USA customs.

- (a) written questionnaires to an exporter or producer;
- (b) visits to the premises of an exporter or producer to review the books and records and observe the facilities used in the production of the articles.

(2) The conduct of the verification exercise may involve but not be limited to a review of—

- (a) documentation and other information regarding the country of origin of an article and its constituent materials, including, but not limited to, production records, information relating to the place of production, the number and identification of the types of machinery used in the production and the number of workers employed in production; and
- (b) evidence or documentation of the use of USA materials and materials, of other origin in the production of the articles in question, such as purchase orders, invoices, bills of lading and other shipping documents and customs import and export clearance documents.

15. (1) Every exporter or producer shall maintain and keep for a period of five years from the date the goods are exported, complete books, accounts or other documents relating to the origin of the goods for which preferential treatment has been claimed in connection with the following:—

Records.

- (a) the purchase of, cost of, value of, and payment for the goods exported, and for all materials including indirect materials used in the production of the goods that are exported;
- (b) the production of the goods in the form in which they are exported, including proof of the origin and status of the materials used and the goods produced, the use of materials and other documentation and information;
- (c) any goods imported from any beneficiary Sub-Saharan African country or the USA, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported; and
- (d) the exportation of goods to the USA.

(2) Any books, accounts and other documents kept for the purposes of providing evidence of establishing the origin of goods shall utilize information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the origin of the goods and for fulfilling the other requirements of the AGOA and related enactments, and such books, accounts and other documents shall include—

- (a) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;
- (b) documents proving the identity of materials used in production and which contain enough particulars to determine the tariffs subheading thereof;

- (c) documents proving the value of the materials used and added value; and
- (d) costing records showing the calculation of the ex-factory price.

(3) All production and other records shall contain reference numbers or other particulars for identifying the goods in the producer's or exporter's records, and U.S.A. customs officials may accompany authorized Government officers in conducting verification visits.

(4) An exporter or manufacturer or any other person under these Regulations whose plant, factory, or place of production is visited by authorized Government officers or U.S.A. custom officers or both, shall provide such officials with all such information the officers may need and produce all documents the officers may demand.

(5) All business information collected through such a visit shall be treated as confidential and shall not be disclosed to any person except the authorities responsible for the administration and enforcement or determination of origin, and customs and revenue matters and to officials of U.S.A. Customs Service.

16. (1) It is an offence under these Regulations—
- (a) in response to a request for information under these Regulations, to provide information which is false, incorrect, incomplete or misleading in any way;
 - (b) to falsify documents including a certificate of origin and books and records required to be maintained under these Regulations;
 - (c) to alter, forge, or tamper with a visa or cause any visa to be tampered with;

Offences and penalties.

- (d) to engage in illegal transshipment;
- (e) to fail or neglect to maintain appropriate books and records as required by these Regulations;
- (f) to refuse access to facilities involved in the production and exportation of textile and apparel articles to authorized Government officers or USA Customs officials; or
- (g) otherwise to contravene or fail to comply with these Regulations.

(2) The following penalties shall apply if any of the offences under subparagraph (1), has been established:—

- (a) where by reason of any of the offences specified, preferential tariff treatment has been falsely procured, the offending person shall be liable on conviction to a fine not less than ten million leones or three times the value of the goods that are in violation, whichever is greater;
- (b) where the offence is by reason of a contravention of any provision of these Regulations, other than under subparagraph (a), the offender shall be liable on conviction to a fine not less than seven million leones or two times the value of the goods that are in violation, whichever is greater;
- (c) where the offence is failure to allow an officer entry into the production or manufacturing premises or to provide the requested information, such offence may result in visa denial and denial of preferential tariff treatment.

17. (1) Any person who disputes any decision, ruling or determination made by the authorized Government officer in respect of any application for visa or an interpretation of any provision of these Regulations or other provision of the AGOA, may submit an internal appeal to the Minister, within 3 months of the decision or determination or ruling concerned.

(2) An internal appeal referred to in subparagraph (1) shall state all the facts and circumstances relating to the dispute and shall be supported by available documentary evidence including the documents in respect of relevant customs procedure.

18. (1) In relation to section 112 of the AGOA, the preferential tariff treatment applies to textile and apparel articles described in section 112 (b) which are imported directly from a beneficiary Sub-Saharan African country and for this purpose “imported directly” as defined in the Code of Federal Regulations means, in the case of Sierra Leone –

- (a) direct shipment from Sierra Leone into the USA without passing through the territory of any non-beneficiary country;
- (b) if the shipment is from Sierra Leone into the USA through the territory of any non-beneficiary country, the articles in the shipment do not enter into the commerce of any non-beneficiary country while enroute to the USA and the invoices, bills of lading and other shipping documents show the USA as the country of final destination; or
- (c) if the shipment is from Sierra Leone into the USA through the territory of any non-beneficiary country, and the invoices and

other documents do not show the USA as the final destination, the articles in the shipment upon arrival in the USA are imported directly if they—

- (i) remain under the control of the customs authority of the intermediate country;
- (ii) do enter into the commerce of the intermediate country except for the purpose of sale other than at retail, and the Port Director is satisfied that the importation results from the original commercial transaction between the importer and producer or the producer's sale agent; and
- (iii) are not subjected to operations other than loading or unloading and other activities necessary to preserve the articles in good condition:

Provided that the exporter provides the importer with the necessary documentation relating to the movement of the articles to the USA.

Revocation of S. I. No. 5 of 2003.

19. The Export Control (Textile and Apparel Articles) Regulations, 2003 is hereby revoked.

FIRST SCHEDULE (Paragraph 3 (1))

SCHEDULED FORM OF TEXTILE CERTIFICATE OF ORIGIN

African Growth and Opportunity Act Textile Certificate of Origin

1. Exporter Name and Address:		3. Importer Name and Address:	
2. Producer Name and Address:		4. Preference Group:	
5. Description of Articles			
Group	Each description below is the summary of the cited CFR provision	19 CFR	
1-A	Apparel assembled from United States fabrics and/or knit-to-shape components from United States yarns. All fabrics must be cut in the United States.	10.213(a)(1)	
2-B	Apparel assembled from United States fabrics and/or knit-to-shape components, from United States yarns. All fabrics must be cut in the United States. After assembly, the apparel is embroidered or subject to stone-washing, enzyme washing, acid washing, perma-pressing, oven-baking, bleaching, garment-dyeing, screen printing, or other similar processes.	10.213(a)(2)	
3-C	Apparel assembled from United States fabrics and/or United States knit-to-shape components and/or United States and beneficiary country knit-to-shape components, from United States yarns and sewing thread. The United States fabrics may be cut in beneficiary countries or in beneficiary countries and the United States.	10.213(a)(3) or 10.213(a)(11)	

4-D	Apparel assembled from beneficiary country fabrics and/or knit-to-shape components, from yarns originating in the United States and/ or one or more beneficiary countries.	10.21 3(a)(4)
5-E	Apparel assembled or knit-to-shape and assembled, or both, in one or more lesser developed beneficiary countries regardless of the country of origin of the fabric or the yarn used to make such articles.	10.213(a)(5)
6-F	Knit-to-shape sweaters in chiefweight of cashmere.	10.213(a)(6)
7-G	Knit-to-shape sweaters 50 percent or more by weight of wool measuring 21.5 microns in diameter or finer.	10.213(a)(7)
8-H	Apparel assembled from fabrics or yarns considered in short supply in the NAFTA, or designated as not available in commercial quantities in the United States.	10.21 3(a)(8) or 10.213(a)(9)
9-I	Hand loomed fabrics, handmade articles made of hand loomed fabrics, or textile folklore article as defined in bilateral consultations.	10.213(a)(10)

6. United States/ African Fabric Producer name and Address:	7. United States Yarn Producer Name and Address:
8. United States Thread Producer Name and Address:	9. Hand loomed, Handmade, or Folklore Article:
10. Name of Short Supply or Designated Fabric or Yarn:	

I CERTIFY that the information on this document is complete and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document. I agree to maintain, and present upon request, documentation necessary to support this certificate.

11. Authorized Signature:	12. Company:
13. Name: (Print or Type)	14. Title:
15. Date: (DD/MM/YY) Blanket Period I	16. Blanket Period From: To:
17. Telephone: Facsimile:	

CUSTOMS FORM NO. CTCO 44

SECOND SCHEDULE *(Paragraph 3 (1))*

**AFRICAN GROWTH AND OPPORTUNITY ACT (AGOA)
RULES FOR THE COMPLETION OF
THE TEXTILE CERTIFICATE OF ORIGIN**

An exporter of Textile/apparel articles wishing to obtain the preferential treatment available under the AGOA (i.e. Duty Free and Quota Free treatment) for specific textile/apparel articles must complete the Certificate of Origin in English and furnish it to the importer, who is importing the textiles/apparels into the United States upon request but does not necessarily accompany the actual shipment.

Preparation of Certificate:

The following rules will apply for purposes of completing the Certificate of Origin:–

- (1) Block 1 through 5 pertains only to the final articles exported to the United States for which preferential treatment may be claimed.

- (2) Block 1 should state the legal name and address (including country) of the exporter.
- (3) Block 2 should state the legal name and address (including country) of the producer. If there is more than one producer, attach a list stating the legal name and address (including country) of all additional producers. If this information is confidential, it is acceptable to state “available to Customs upon request” in block 2. If the producer and the exporter are the same, state “same” in block 2.
- (4) Block 3 should state the legal name and address (including country) of the importer.
- (5) In block 4, insert the number and/or letter that identify the preference group, which applies to the article according to the description contained in the CFR provision cited on the certificate for that group.
- (6) Block 5 should provide a full description of each article. The description should be sufficient to relate it to the invoice description and to the description of the article in the International Harmonized System. Include the invoice number as shown on the commercial invoice or, if the invoice number is not known, include another unique reference number such as the shipping order number.
- (7) Blocks 6 through 10 must be completed only when the block in question calls for information that is relevant to the preference group identified in block 4.

(Block 6 should state the legal name and address (including country) of the fabric producer).
- (8) (Block 7 should state the legal name and address (including country) of the yarn producer).
- (9) (Block 8 should state the legal name and address (including country) of the thread producer).
- (10) Block 9 should state the name of the folklore articles, or should state that the article is hand loomed or handmade.

- (11) Block 10 should be completed only when the preference group “identifier “8” and/or “H” is inserted in block 4 and should state the name of the fabric or yarn that is in short supply in the NAFTA or that has been designated as not available in commercial quantities in the United States.
- (12) Block 11 must contain the signature of the exporter or of the exporters Authorized agent having knowledge of the relevant facts.
- (13) Block 15 should reflect the date on which the certificate was completed and signed.
- (14) Block 16 should be completed if the certificate is intended to cover multiple shipments of identical articles as described in block 5 that are imported into the United States during a specific period of up to one year (S 10.216 (b) (4) (ii). The “from” date is the date on which the certificate became applicable to the article covered by the blank certificate (this date may be prior to the date reflected in block 15). The “to date” is the date on which the blanket period expires.
- (15) The telephone and facsimile numbers included in block 17 should be those at which the person who signed the certificate may be contacted; and
- (16) The certificate may be printed and reproduced locally. If some space is needed to complete the certificate, attach a continuation sheet.

MADE this *1st* day of *October*, 2003.

DR. KADI SESAY,
Minister of Trade and Industry.