

Provided that the Comptroller may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

45. If at any aerodrome within Sierra Leone, goods or passengers are loaded or embarked for conveyance by air to a Customs aerodrome within Sierra Leone, the master shall obtain from the proprietor of the aerodrome of departure a certificate of departure in the Form C 10 and produce it to the proper officer immediately on arrival at the Customs aerodrome.

Private
aerodromes.

PART VI.—ENTRY, UNLOADING AND DELIVERY

46. (1) The tariff item number of each article entered and the item number thereof according to the official import or export list as issued and amended from time to time by the Comptroller by notice in the *Gazette* shall be shown in the space provided for the purpose upon all entries and shipping bills and each article shall be described in the manner required by the import or export list as the case may require.

Preparing
entries.

(2) Where the tariff provides alternative rates of duty for any goods, the entry relating thereto shall, if the proper officer so requires, show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)" followed by the declaration by the importer as to the correctness thereof.

PART IX—ENTRY OUTWARD AND CLEARANCE OF AIRCRAFT AND SHIPS

99. The entry outwards required for ships other than steamship shall be in the Form C 39 and shall be signed by the proper officer on production of a certificate of rummage in the Form C 40.

Entry out-
ward for
ships.

100. The master or agent of every ship departing from any port in Sierra Leone shall at the time of applying for clearance present to the proper officer the content outward required by section 120.

Content
outward for
ships.

101. (1) The clearance of a ship shall be in the Form C 41.

Clearance
for ships.
Form of
content
outward.

(2) The content outward of a ship shall be in the Form C 42 and shall contain particulars of all goods shipped in accordance with the description contained in the relative export entries or other appropriate forms together with the weight or cubic measurement of such cargo in the manner prescribed in regulation 34.

102. The content outward of an aircraft shall be presented in duplicate in the Form C 6. At the time of presenting his content the master shall produce his journey logbook to the proper officer for stamping together with

Content
outward and
clearance
for aircraft.