SEAWAY PROJECT CARGO

Export checklist: Sierra Leone

Seaway Project Cargo · prepared October 18, 2026

12
U.S. machines shipped here in 2025

$20,750
Duty and VAT, $100,000 excavator

Regular
RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Port of Freetown. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Freetown, subject to the terminal taking flat racks.
- RoRo: Regular from the East and Gulf Coast, none from the West Coast. RoRo ports: Port of Freetown. Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Freetown.

DUTY AND TAX

- Import duty: 5% of $100,000 CIF is $5,000 (HS 8429.52, 2023 tariff).
- GST: 15% of the duty-inclusive $105,000 is $15,750
- Total duty and tax: $20,750, or 21% of CIF.
- Excavators 5% · Wheel loaders 5% · Crawler dozers 5% · Motor graders 5% · Backhoes and other excavating machines 5% · Crawler and rough-terrain cranes 5%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over $2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Cargo Tracking Note (CTN) · Import Declaration · Equipment Specifications

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; National Revenue Authority Sierra Leone. Full citations and dates on the web page.