

**REPUBLIC OF LIBERIA  
MINISTRY OF FINANCE**

**PUBLIC NOTICE  
ADMINISTRATIVE REGULATION  
No. 14247-1/MOF/R/JANUARY 1, 2008**

To : The General Public, All Customs Officers, Importers and Exporters

Subject : Penalties for Non-compliance with Pre-shipment Inspection

Date : December 31, 2007

**1.0 General Rule**

The Ministry of Finance ("Ministry") is responsible for administering the Customs and Revenue functions of the Republic of Liberia, pursuant to the Customs Revenue Code of 2000 ("Customs Code"), as amended from time to time. The Customs Code serves the purpose of raising Government revenues through the imposition of import duties, and ensuring that laws and regulations relating to public health are not contravened, by conducting pre-shipment inspections of goods destined for importation into Liberia. The Ministry of Finance also provides for the proper valuation of goods subject to import duties. In furtherance of its responsibilities and toward these ends, the Ministry is empowered to issue regulations and to impose penalties for non-compliance therewith.

Section 10.5 of the Executive Law allows the head of each ministry or independent agency in the Executive Branch, subject to approval of the President, to prescribe regulations for the operation of the ministry or agency, the accomplishment of its lawful functions, the official conduct of its officers and employees, and the distribution and performance of its business. In addition, Section 14247 of the Revenue Code of Liberia (2000) authorizes the Minister to make regulations for the purpose of carrying into effect any of the provisions of the Customs Revenue Code.

**2.0 Purpose**

The purpose of this Administrative Regulation is to lower the penalty to first and second offenders for non-compliance with pre-shipment inspection requirements of the Ministry and to increase the penalties to chronic offenders for habitual non-compliance (five or more offenses).

**3.0 Public Notice**

The Government through the Ministry of Finance has instituted a pre-shipment inspection regime for imports and exports, which requires the compliance of all importers and exporters except those exempt by treaties, concession or otherwise. The inspection is to ensure quality control, proper valuation, classification, protection of revenues, restrict importation of undesirable items into Liberia and prevent exportation of protected items and national treasures. The penalties to be imposed for non-compliance are as follows and the count of offenses shall begin to accrue as of the effective date of this Regulation:

OFFENSE	PENALTY
1 <sup>st</sup> and 2 <sup>nd</sup>	10%
3 <sup>rd</sup> and 4 <sup>th</sup>	20%
5 <sup>th</sup> and upward	30%

This Regulation shall take effect on the 2<sup>nd</sup> day of January, 2008.

Signed:   
Efrida Stewart Tamba  
Deputy Minister for Revenue

Signed:   
Antoinette M. Sayeh  
Minister of Finance