

CYD 27

**AN ACT THAT CREATED THE BUREAU OF CUSTOMS  
REPUBLIC OF LIBERIA**

An act to create a Bureau of revenues in the Treasury  
Department

**WHEREAS**, The loan agreement of 1926 made provisions for a bureau of revenues, and,

**WHEREAS**, Prior to the loan agreement of 1911 and the loan agreement of 1926 the Bureau of revenues was administered by internal Revenues and Customs services, and

**WHEREAS**, It is the intention of the government to coordinate these two services into one bureau.

Now therefore, it is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:

**SECTION 1.** That there shall be created in the Treasury Department a Bureau to be known as the Bureau of revenues of the treasury Department, Republic of Liberia, which Bureau shall have charge of the collection and reporting of all Revenues.

**SECTION 2.** The Bureau of Revenues shall consist of and comprise a Division of Internal Revenue and a Division of Customs and the following officials and officers shall be attached thereof. Inspectors of Customs, Inspectors of Internal Revenues, Collectors Internal Revenues, Collectors of Customs and such other officials and employees as may from time to time be required.

**SECTION 3.** There shall be appointed a superior of Revenues who may or may not be a Liberian, and two assistant superiors, both

of whom shall be Liberians, all of whom shall hold office at the pleasure of the president.

**SECTION 4.** The duties of the supervisors of Revenue shall be to administer, direct and control the collection of Revenue under direction of the secretary of the treasury. He shall from time to time make rules and regulations for proper and appropriate system for collection of all revenue, which shall be submitted to the secretary of the Treasury for transmission to the president for approval. He shall be required to render to the secretary of the treasury monthly reports of revenue collected in detail form a copy of which will be forwarded by the secretary of the Treasury to the president. He shall perform or discharge such other duties that the secretary of the Treasury and /or the president may direct from time to time.

**SECTION 5.** The supervisor of Revenue shall be bonded to the Republic in the sum of \$10,000.00 for honest and faithful performance of duties.

**SECTION 6.** The salary, emoluments and other conditions of employment of the supervisor the revenues shall be fixed by agreement with the secretary of the Treasury subject to approval of the president, and shall be provided for in the Annual budget.

**SECTION 7.** The Assistant Supervisor of Revenues shall be assigned to duties as heads in one of each of the divisions of the Bureau of Revenues and shall be amenable to and function directly under the supervisor of Revenues.

**SECTION 8.** The Assistant Supervisors of Revenue shall be bonded to the Republic of Liberia in the sum of \$ 5,000.00 each.

**SECTION 9.** In case of absence, disability, illness or death of the Supervisor of Revenue, the Senior Assistant Supervisor of Revenue shall automatically assume, control and exercise the duties of the

supervisor of Revenue, pending confirmation of the secretary of the treasury and approval of the president.

**SECTION 10.** The salaries of the Assistant Supervisors of Revenue shall be fixed by the Annual Budget of the Republic.

**SECTION 11.** This Act shall take effect immediately and shall be published in handbills.

Any law to the contrary notwithstanding.

Approved March 6, 1952.