

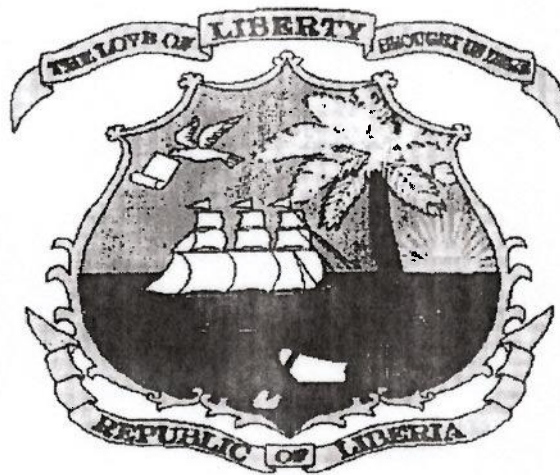


**AN ACT TO AMEND THE REVENUE CODE OF LIBERIA PHASE
ONE OF THE REFORM TAX CODE OF LIBERIA A. D. 2000 TO
ADOPT A MODERNIZED CUSTOMS CODE (2018)**

APPROVED: DECEMBER 21, 2019

**PUBLISHED BY AUTHORITY
MINISTRY OF FOREIGN AFFAIRS
MONROVIA, LIBERIA**

PRINTED: DECEMBER 23, 2019



AN ACT
TO AMEND THE REVENUE CODE OF LIBERIA, PHASE ONE
OF THE REFORM TAX CODE OF LIBERIA, A.D 2000,
TO ADOPT A MODERNIZED CUSTOMS CODE (2018)

REPUBLIC OF LIBERIA

**ADENDUM TO “AN ACT TO AMEND THE REVENUE
CODE OF LIBERIA, PHASE ONE OF THE REFORM
TAX CODE OF LIBERIA A.D. 2000 TO ADOPT A
MODERNIZED CUSTOMS CODE (2018)”**

The addendum is that:

Liberia which is in the ECOWAS Region and one of the countries that have not ratified and domesticated the CET, that Liberia be enrolled in the application of the CET 2017.

AN ACT

**TO AMEND THE REVENUE CODE OF LIBERIA, PHASE ONE OF THE
REFORM TAX CODE OF LIBERIA, A.D 2000, TO ADOPT A MODERNIZED
CUSTOMS CODE (2018)**

Article 1. Amendment of Part I of the Revenue Code.....	1
Article 2. The Customs Revenue Code.....	7
Article 3. Final Provisions and Transition Rules.....	129

WHEREAS:

- (1) a new Customs Code, to replace Part V and amend Part I of the Reform Tax Code of Liberia 2000, is necessary to enable the development of modern customs processes, consistent with international best practices and standards, that maximize the facilitation of legitimate international trade, support the proper collection of government revenues, provide greater transparency, fairness and accountability in Customs actions and decisions, and protect the people and industries of Liberia against threats to safety, security, and fiscal and economic well-being;
- (2) to enable Liberia's closer integration into the world trading economy through accession to the World Trade Organization (WTO), and thereby promote more rapid economic development, Liberia's customs laws must be brought into alignment with the WTO agreements and principles;
- (3) legal authority to allow adoption of a new tariff system based on the internationally-accepted nomenclature of the World Customs Organization's Harmonized System is also required to support Liberia's integration with the world and regional trading systems;
- (4) to ensure compliance with the customs laws of Liberia, while safeguarding the rights of persons who may be affected by Customs actions, it is necessary to define clearly in the law the control and enforcement powers of customs officers, a system of effective and persuasive sanctions for violations, and fair procedures for penalty assessment and appeals;
- (5) to promote better understanding by importers, exporters and others who will be affected by its terms, the basic customs law should present a logical structure, use plain language, and apply internationally-accepted definitions of terms and customs procedures;

NOW, THEREFORE,

**IT IS ENACTED BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE REPUBLIC OF LIBERIA IN
LEGISLATURE ASSEMBLED:**

ARTICLE 1. Amendment of Part I of the Revenue Code

Part I (General Provisions) of The Revenue Code of Liberia (2000) is hereby amended as follows:

1. Section 10 (General Definitions) shall be amended as follows: *de*



- (a) subsection (v) (Regulations) shall be replaced by the following:

Regulations. The term "regulations" means the rules interpreting this Code, the rules specifying the procedures or standards for compliance with it, or the rules promulgated as mandated by this Code which, except as otherwise provided in this Code, are promulgated by the Commissioner General or, in the case of tax policy, promulgated by the Minister.

- (b) the following definitions of terms shall be inserted in the appropriate alphabetical order in Section 10 and, following such insertion, the subsections of Section 10 shall be renumbered appropriately:

Commissioner General. The term "Commissioner General" has the meaning in the Liberia Revenue Authority Act of 2013.

Customs Department. The term "Customs Department" means the department within the Liberia Revenue Authority responsible for administration and enforcement of the customs laws of the Republic of Liberia.

Commissioner for Customs. The term "Commissioner for Customs" means the duly appointed head of the Customs Department or any person duly designated to perform duties this Code assigns to the Commissioner for Customs.

Liberia Revenue Authority. The term "Liberia Revenue Authority" means the authority established under the Liberia Revenue Authority Act of 2013.

2. In Section 50 (Time and Place of Filing and Payment of Tax), the following sentence shall be inserted as the last sentence in subsection (b):

Payments of customs duties or other taxes and charges on imports or exports are due no later than 5:00 p.m. on the dates provided in Part V.

3. In Section 51 (Penalty for Late Filing or Failure to File), subsection (d) shall be replaced by the following:

- (d) **Tax Return For Tax Required To Be Collected On Import.** On the import of goods for which a Customs goods declaration for home use is required, evidence of payment of any tax required to be collected on import is sufficient to satisfy the return filing requirement with respect to those goods (and the Customs goods declaration form is evidence of the amount and type of tax paid).

4. In Section 52 (Penalty for Failure to Pay Tax), subsection (e) shall be replaced by the following:

- (e) **Payment Of Tax Required To Be Collected On Import.** On the import of goods for which a Customs goods declaration is required, payment within the period prescribed under Part V of this Act of any tax required to be collected on import is sufficient to satisfy the tax payment requirement with respect to the import of those goods (and the Customs goods declaration form is evidence of the amount and type of tax paid).

5. Section 54 (Confidentiality of Tax Return Information) shall be amended as follows:

- (a) The section shall be re-titled "***Confidentiality of Taxpayer Information***",
 - (b) The second sentence of paragraph (a) (General Rule) shall be replaced with the following:

No officer, agent, or employee of the Ministry or the Liberia Revenue Authority is permitted to disclose confidential information received in an official capacity, except as provided in paragraph (b).
 - (c) The second sentence of paragraph (b) (Exceptions) shall be replaced with the following:

Without the taxpayer's written consent, confidential information may be disclosed only to-
 - (d) subsections(b)(1), (b)(4), and (b)(6) shall be replaced as follows:
 - (b)(1) Officers, agents or employees of the Liberia Revenue Authority in the course of, and for the purpose of, carrying out their official duties;
 - (b)(4) The competent authorities of a foreign country in accordance with international treaties or agreements;
 - (b)(6) The Financial Intelligence Unit, for purposes of carrying out its official duties under the laws of Liberia on prevention of money laundering and financing of terrorism.
6. In Section 55 ("Records") subsection (b) shall be replaced by the following:
- (b) ***Retention Period.*** The books and records required to be maintained under subsection (a) shall be retained for a period of seven years after the end of the tax period to which they relate.
7. In Section 74 (Assessments) shall be amended as follows:
- (a) in subsection (a)(General Rule), the following words are inserted at the start of the sentence:

Subject to subsection g
 - (b) a new subsection (g) shall be added, as follows:
 - (g) ***Determinations by the Customs Department of the Liberia Revenue Authority.*** Assessment of customs duties or other taxes and charges on imports or exports shall be made by the Customs Department according to the procedures set forth in Part V of the Code.
 - (c) New Subchapter D shall be added following Section 93 (Willful Violation of Information Collection Obligation) of Subchapter C (Additional Criminal Offenses), as follows:

Subchapter D. Electronic Records

Section 100. Definitions.....	4
Section 101. Authorization	4
Section 102. Time of Filing	5
Section 103. Signature Requirements	5
Section 104. Electronic Record-Keeping.....	5
Section 105. Legal Recognition of Electronic Records and Signatures; Notarization and Acknowledgement	5
Section 106. Regulations	6
Section 107. -199. Reserved	6

Section 100. Definitions

In this subchapter –

- (a) "**Electronic**" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.
- (b) "**Electronic record**" means a record created, generated, sent, communicated, received, or stored by electronic means.
- (c) "**Electronic signature**" means an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.
- (d) "**Information**" means data, text, images, sounds, codes, computer programs, software, databases, or the like.
- (e) "**Record**" means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.
- (f) "**Form**" means a declaration, report, statement, return, application, notification or other document required or provided for under this Code.

Section 101. Authorization

- (a) Any person who is required under this Code to file or otherwise provide forms and who meets such eligibility criteria as the Commissioner General shall by regulation prescribe may be authorized to submit and keep such forms by means of an electronic record.
- (b) An application for authorization to transmit and keep forms by means of an electronic record shall be granted in writing by
 - (1) the Commissioner for Customs, with respect to an application related to the records required under Part V of this Code, or

- (2) the Commissioner General, with respect to an application related to records required under this Act other than those required by Part V,

if the Commissioner for Customs or the Commissioner General, respectively, is satisfied that the applicant meets the prescribed eligibility criteria.

- (c) The Commissioner General shall by regulation prescribe such measures as required to implement this Section including the form, manner, and content of the application referenced in subsection (b).

Section 102. Time of Filing

For the purposes of this Code, if a person files or otherwise provides a form by way of electronic record in accordance with such conditions as the Commissioner General shall prescribe, it is deemed to be filed or provided in the prescribed form on the prescribed day.

Section 103. Signature Requirements

If a person is required to sign any form under this Code and that form is submitted by means of an electronic record, it shall have such electronic signature as the Commissioner General shall prescribe.

Section 104. Electronic Record-Keeping

Subject to the authorization and such conditions and restrictions as the Commissioner General may otherwise prescribe by regulation-

- (a) where this Code requires that a record be retained, the requirement is satisfied by retaining an electronic record of the information in the record which:
 - (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and
 - (2) remains accessible for later reference.
- (b) A requirement to retain a record in accordance with subsection (a) does not apply to any information whose sole purpose is to enable the record to be sent, communicated, or received.
- (c) A person may satisfy subsection (a) by using the services of another person if the requirements of that subsection are satisfied.
- (d) Where this Code requires a record to be presented or retained in its original form, or provides consequences if the record is not presented or retained in its original form, the requirement is satisfied by an electronic record retained in accordance with subsection (a).

Section 105. Legal Recognition of Electronic Records and Signatures; Notarization and Acknowledgement

- (a) A record or signature required under this Code may not be denied legal effect or enforceability solely because it is in electronic form, provided it conforms to the requirements set out in this subchapter.
- (b) Where any provision of this Code requires a record to be in writing, an electronic record in accordance with this subchapter satisfies such requirement.

- (c) Where any provision of this Code requires a signature, an electronic signature in accordance with this subchapter satisfies such requirement.
- (d) Where any provision of this Code requires a signature or record to be notarized, acknowledged, verified, sealed or made under oath, the requirement is satisfied if the electronic signature of the person authorized to perform those acts, together with all other information required to be included by the applicable law, is attached to or logically associated with the signature or record.
- (e) For the purposes of this Code, a document presented by the Commissioner General purporting to be a print-out of an electronic record received under this subchapter shall be received as evidence and, in the absence of proof to the contrary, is proof of the electronic record filed or otherwise provided under this subchapter.

Section 106.Regulations

The Commissioner General shall by regulation prescribe-

- (a) the forms or other information that may or shall be provided by means of an electronic record;
- (b) the manner and format in which the electronic records shall be created, generated, sent, communicated, received, and stored and the systems established for those purposes;
- (c) if electronic records must be signed by electronic means, the type of electronic signature required, the manner and format in which the electronic signature must be affixed to the electronic record, and the identity of, or criteria that must be met by, any third party used by a person filing a document to facilitate the process;
- (d) the control processes and procedures as appropriate to ensure adequate preservation, disposition, integrity, security, confidentiality, and auditability of electronic records; and,
- (e) any other required attributes for electronic records which are specified for corresponding forms under this Code or reasonably necessary under the circumstances

Section 107.-199. Reserved

ARTICLE 2. The Customs Revenue Code

Part V (Customs Revenue Code) of the Act shall be replaced in its entirety with the following:

Part V. Customs Revenue Code

Chapter 12. General Provisions

Subchapter A. General.....	8
Section 1200. Customs Laws of the Republic of Liberia	8
Section 1201. Definitions.....	8
Section 1202. Currency Exchange	11
Section 1203. Appointment of Agents	11
Section 1204. Rules and Forms Prescribed by the Commissioner General	12
Section 1205. Military Aircraft and Vessels	12
Sections 1206-1209. Reserved	12
Subchapter B. Customs Administration.....	12
Section 1210. Power of Commissioner General to Secure Uniform Assessment of Duties	12
Section 1211. Customs Seal	13
Section 1212. Customs Flag	13
Section 1213. Ports Of Entry or Exit	13
Section 1214. Customs Control; Prohibitions and Restrictions	14
Section 1215. Third-Party Shipment Inspection	15
Section 1216. Immunity from Liability	15
Section 1217. Delegation of Authority	16
Sections 1218-1219. Reserved	16
Subchapter C. Provision of Information	16
Section 1220. Exchange of Additional Information between Customs and Economic Operators.....	16
Section 1221. Provision of Information by the Liberia Revenue Authority	16
Section 1222. Consultations	16
Section 1223. Provision of Information to the Liberia Revenue Authority	16
Sections 1224-1234. Reserved	17
Subchapter D. Customs Decisions.....	17

Section 1235. General Provisions.....	17
Section 1236. Annulment of Favorable Decisions.....	18
Section 1237. Revocation and Amendment of Decisions.....	18
Section 1238. Binding Decisions.....	19
Section 1239. Administrative Protest.....	19
Sections 1240-1299. Reserved.....	21

Subchapter A.General

Section 1200. Customs Laws of the Republic of Liberia

The customs laws of the Republic of Liberia shall consist of Parts I and V of this title, which shall be cited as the Customs Revenue Code of 2000 and sometimes referred to as "the Customs Code" and "this Code;" the Customs Tariff; international agreements containing customs provisions insofar as they are applicable in Liberia; and the customs regulations hereto be and issued.

Section 1201. Definitions

In this Code, except in so far as the context otherwise requires, words describing the singular shall include the plural, and vice versa, the use of the masculine pronoun shall include the feminine, and the following expressions have the following meanings respectively:

- (a) ***"Aircraft"*** means civil aircraft not used exclusively in the service of the Government of the Republic of Liberia or a foreign country; and includes any government-owned aircraft engaged in carrying passengers or goods for commercial purposes, and all balloons, gliders, kites, airships and flying machines.
- (b) ***"Appraiser"*** means a person appointed as an appraiser of goods and includes any person authorized by law or regulation of the Commissioner General to perform such duties.
- (c) ***"Approved"*** means approved by the Commissioner General or his delegate.
- (d) ***"Approved Route"*** means a route designated under the provisions of Section 1401(c) or Section 1576(c) of this Code for the movement of vehicles and vessels into, out of and in transit through Liberia by land, or inland waterway.
- (e) ***"Bearer Negotiable Instruments"*** includes monetary instruments in bearer form such as travelers checks; negotiable instruments, including checks, promissory notes and money orders, that are either in bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery; and incomplete instruments including checks, promissory notes and money orders, signed but with the payee's name omitted.
- (f) ***"Border"*** means the boundary between the Republic of Liberia and a contiguous country.
- (g) ***"Commander"*** in relation to an aircraft, includes any person having or taking the charge or command of the aircraft.
- (h) ***"Container"*** includes any bundle or package and any box, cask or other receptacle whatsoever.

- (i) **"Customs Airport"** means an airport designated as a port of entry or exit under the provisions of Section 1213 of this Code
- (j) **"Customs Area of Jurisdiction"** means special surveillance zone along the land, sea, river and lake borders, as well as in the perimeter of ports, airports, railway stations and other points of embarkation or disembarkation for goods and persons in international travel.
- (k) **"Currency"** means the coin and paper money of Liberia, or of a foreign country, that is designated as legal tender or is customarily used and accepted as a medium of exchange.
- (l) **"Customs Controls"** means measures applied by the Customs Department to ensure compliance with customs laws and other legislation of Liberia governing the entry, exit, transit, transfer, and storage of goods moved between Liberia and other countries or territories, and the presence and movement within Liberia of imported goods.
- (m) **"Customs Liability"** means the obligation of a person to pay the amount of import or export duties and taxes which apply to specific goods under the customs laws of the Republic of Liberia.
- (n) **"Customs Duties"** means the import or export duties prescribed by the Customs tariff to which goods are liable on entering or leaving Liberia excluding other taxes and levies.
- (o) **"Customs Formalities"** means all the operations which must be carried out by the persons concerned and by the Customs Department in order to comply with the customs laws.
- (p) **"Customs Port"** means a place designated under the provisions of Section 1213 of this Code in connection with the arrival and departure of vessels by sea.
- (q) **"Customs Station"** means a place designated under the provisions of Section 1213 of this Code in connection with the arrival and departure of vehicles, vessels and persons by land and inland waterway.
- (r) **"Customs Status"** means the status of goods as imported or domestic goods.
- (s) **"Customs Warehouse"** means a secure place for the storage of goods placed under warehouse procedure.
- (t) **"Declarant"** means the person who makes a goods declaration in his own name or the person in whose name such a declaration is made.
- (u) **"Domestic Goods"** means goods which fall into any of the following categories:
 - (1) goods wholly obtained in Liberia and not incorporating goods imported from countries or territories outside of Liberia. Goods wholly obtained in Liberia shall not have the customs status of domestic goods if they are obtained from goods placed under the transit, the free zone, warehouse, temporary admission, or inward-processing procedure;
 - (2) goods brought into Liberia from countries or territories outside of Liberia and released for home use; or
 - (3) goods obtained or produced in Liberia either solely from the goods referred to in paragraph (2) or from goods referred to in paragraphs (1) and (2).
- (v) **"Drawback"** means the amount of import duties and taxes repaid or remitted by the Government under the drawback procedure set out under Section 1657.
- (w) **"Established in Liberia"** means (a) in the case of a natural person, any person who has his habitual residence in Liberia and (b) in the case of a legal person or an association of persons, any person

who has his registered office, central headquarters or a permanent business establishment in Liberia.

- (x) "**Export Duties and Taxes**" means customs duties and all other duties, taxes or charges which are collected on or in connection with the exportation of goods but not including any fees for services prescribed by Section 1822 or collected by the Liberia Revenue Authority on behalf of another national authority.
- (y) "**Exporter**", in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft or vehicle functions corresponding to those of a shipper.
- (z) "**Goods**" means articles of all kinds and includes vessels, aircraft, vehicles, animals, stores, baggage, and currency and bearer negotiable instruments.
- (aa) "**Goods Declaration**" means a statement made in the manner prescribed by the Commissioner General through regulation by which the persons concerned indicate the customs procedure to be applied to the goods and furnished the particulars which the Customs Department requires for its application.
- (bb) "**Government**" means the Government of the Republic of Liberia.
- (cc) "**Holder of the Goods**" means the person who is the owner of the goods or who has a similar right to dispose of them or who has physical control of them.
- (dd) "**Import Duties and Taxes**" means Customs duties and all other duties, taxes or charges which are payable on or in connection with the importation of goods but not including any fees for services prescribed by Section 1822 or collected by the Liberia Revenue Authority on behalf of another national authority.
- (ee) "**Imported goods**" means goods other than domestic goods.
- (ff) "**Importer**", in relation to any imported goods, means the person to whom or to whose order the goods is consigned, and includes any owner or other person being possessed of or beneficially interested in the goods at any time between their importation and the time when they are delivered out of customs custody.
- (gg) "**Inland Waterway**" means any passage for a vessel into, out of, or through Liberia other than by sea.
- (hh) "**Land And Landing**", in relation to aircraft, include alighting on water.
- (ii) "**Master**", in relation to a vessel, includes any person having or taking charge of the vessel.
- (jj) "**Means of transport for private use**" means road vehicles and trailers, boats and aircraft, together with their spare parts and normal accessories and equipment, imported or exported exclusively for personal use by the person concerned and not for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration.
- (kk) "**Non-resident**" means any person who does not normally reside in Liberian and temporarily enters Liberia.
- (ll) "**Office of Departure**" means any port of entry or exit at which a customs transit operation commences.

- (mm) "**Office of Destination**" means any port of entry or exit at which a customs transit operation is terminated.
- (nn) "**Officer**" means an official of the Liberia Revenue Authority assigned to the Customs Department and includes commissioned and warrant and petty officers.
- (oo) "**Official Hours**" means the time from eight o'clock antemeridian to four o'clock postmeridian Monday through Friday and from eight o'clock antemeridian to noon on Saturday, exclusive of official holidays, when customs offices shall be open and officers shall be in attendance.
- (pp) "**Owner**", in relation to an aircraft, includes the operator of the aircraft.
- (qq) "**Port Of Entry or Exit**" means a place or area designated under Section 1213 of this Code.
- (rr) "**Refund**" means the amount of import or export duty and taxes repaid by the Government to importer or exporter under the procedures set out under Section 1655 or Section 1656 of this Code.
- (ss) "**Release of goods**" means the act whereby the Customs Department makes goods available for the purposes specified for the customs procedure under which they are placed.
- (tt) "**Remission**" means the waiving of the obligation to pay import or export duties which have not been paid under the procedures set out under Section 1655 or Section 1656 of this Code.
- (uu) "**Returning resident**" means any person who normally resides in Liberia and is returning from abroad;
- (vv) "**Shipment**" includes loading into an aircraft.
- (ww) "**Stores**" means goods for use in a vessel or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting, and goods carried in vessels and aircraft for retail sale to passengers on board.
- (xx) "**Trade Defense Measures**" means any quotas, quantitative restrictions, special charges or duties, or other measures imposed under authority of law providing for the protection of Liberian industries or producers against injurious imports.
- (yy) "**Vehicle**" includes every description of carriage or other contrivance used or capable of being used as a means of transportation on land, but does not include aircraft.
- (zz) "**Vessel**" includes every description of watercraft or other contrivance used or capable of being used as a means of transportation by water, but does not include aircraft.
- (aaa) "**Warehouse Proprietor**" means the occupier of an authorized customs warehouse.

Section 1202.Currency Exchange

For customs purposes the rates of exchange between the Liberian dollar and other currencies shall be the market rate published by the Central Bank of Liberia and applicable on the date on which the customs liability is incurred.

Section 1203.Appointment of Agents

- (a) Without prejudice to Section 1310, anything required by this Code to be done by any person may be done on his behalf by an agent.
- (b) In relation to the requirements for the report and clearance of a vessel by the master thereof, it shall be lawful for those functions to be performed on his behalf by a licensed deck officer or the

purser of such vessel or by a responsible member, accepted by the Commissioner for Customs as such, of the firm of agents for the vessel in Liberia; provided that nothing contained in this Section shall thereby relieve a master of any liability or penalty provided under the customs law in connection with the report and clearance of vessels.

- (c) In relation to the requirements for the report and clearance of an aircraft by the commander thereof, it shall be lawful for those functions to be performed by another member of the crew of the aircraft or by a person authorized to act for the owner or operator of the aircraft, provided that nothing contained herein shall relieve the commander or the owner or operator of the aircraft of any liability or penalty in connection with the report and clearance of aircraft.
- (d) If required, authority for a person to act as an agent for another person shall be given in writing by that other person in such form and manner as the Commissioner General may prescribe.

Section 1204. Rules and Forms Prescribed by the Commissioner General

- (a) In addition to the specific powers conferred by this Code, the Commissioner General is authorized to prescribe forms of declarations, security, and other documents, and rules and regulations not inconsistent with law, to be used in carrying out the provisions of this Code, and shall give such directions to customs officers and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.
- (b) Before the promulgation of any rule or regulation implementing the provisions of this Code, the Commissioner General shall ensure that interested persons are notified and provided a reasonable opportunity to comment on the proposed rule or regulation unless he determines that such notification and comment is impracticable, unnecessary or contrary to the public interest.
- (c) The Commissioner General shall ensure that any rule or regulation issued under this Code shall be published not less than 30 days prior to its entry into force, unless he finds that such prior publication is precluded due to urgent circumstances or other good cause, which reasons shall be published with the rule or regulation.

Section 1205. Military Aircraft and Vessels

Military aircraft or vessels belonging to a foreign government which are not engaged in any civilian or commercial activity and which enter Liberia by permission of the Government shall not be subject to the customs laws.

Sections 1206-1209. Reserved

Subchapter B. Customs Administration

Section 1210. Power of Commissioner General to Secure Uniform Assessment of Duties

For the purpose of obtaining uniformity, the following powers and directives shall be applicable to the revenue laws relating to customs:

- (a) ***Powers of the Commissioner General.*** The Commissioner General shall establish and promulgate such rules and regulations not inconsistent with law and may disseminate such information as may

be necessary to secure a just, impartial and uniform account and valuation of imported and exported goods, and the classification and assessment of duties thereon at the various ports of entry.

- (b) ***Procedure for Reversal of Commissioner General's Ruling.*** No ruling or decision, once made by the Commissioner General, giving construction to any law imposing customs duties shall be reversed or modified adversely to the Republic of Liberia by the same or a succeeding Commissioner General, except in concurrence with an opinion of the Minister of Justice recommending the same or a final decision of the Tax Court.
- (c) ***Commissioner General's Rulings to be Binding on Customs Officers.*** It shall be the duty of all officers of the Customs Department to execute and carry into effect all instructions of the Commissioner General relative to the execution of the revenue laws relating to customs and in case any difficulty arises as to the true construction or meaning of any part of the revenue laws, the decision of the Commissioner General shall be binding upon all officers of the Customs Department.

Section 1211. Customs Seal

The Customs Seal of the Republic of Liberia, or its electronic equivalent pursuant to Section 105 of this Act, shall be impressed upon all official documents requiring the impress of the seal. The original counterpart of a goods declaration and supporting documents which are delivered to the declarant for the purpose of obtaining release from customs custody of imported goods shall bear the impress of the customs seal.

Section 1212. Customs Flag

- (a) ***Design.*** The Liberia Revenue Authority shall use and display at customhouses, other customs buildings, business offices, and stations, and on boats employed by the Customs Department a customs flag which shall have the following described form and design. It shall be the same shape and proportion as the national flag with five vertical red stripes and six vertical white stripes, and in the upper field there shall be a square of white with a single blue star therein.
- (b) ***Authorized Display.*** The customs flag shall be displayed only as herein authorized:
 - (1) All boarding boats of the Customs Department shall fly the customs flag in the bow and the national flag in the stern.
 - (2) All customhouses, customs buildings, business offices, and stations shall fly the customs flag on the same staff beneath the national flag.

Section 1213. Ports Of Entry or Exit

- (a) Port of Entry or Exit, which may be referred to as "Customs Port", Customs Airport" or "Customs Station", as appropriate, shall refer to any place or area in Liberia designated by or under any act of the National Legislature or by an Executive Order of the President at which the Customs Department is assigned to receive declaration of imported or exported goods, to authorize and control the clearance thereof, to collect customs duties and taxes thereon, to administer the various provisions of the customs law and LRA Act; and such designation shall specify the name, location and exact limits of each port of entry or exit.



- (b) Any such port of entry or exit existing on the effective date of the commencement of the provisions of this Code shall be deemed to be so designated under the provisions of the Code, provided that the Commissioner General, Legislature by its act or the President by executive order may revoke or vary the designation made, or deemed to have been made, in accordance with this Section and may designate additional places and areas to be ports of entry as the public interest may require.
- (c) Without prejudice to any other provisions of this Code relating to the provision of accommodation of customs officers, any person responsible for the administration of any port of entry or exit shall provide for the use of officers appointed to that port of entry or exit, to the satisfaction of the Commissioner General, suitable living accommodation (where required by the Commissioner General) and modern office accommodation together with the necessary furniture, toilet facilities, cleaning, general maintenance, electricity, air condition, Internet, WAN AND LAN connectivity, computers, servers and related equipment, required software licenses, communication equipment CCTV and all other equipment, tools, vehicles and all other facilities including warehouses and examination sheds, security gate(s) and offices that enable customs officers to carry out their function to the satisfaction of the Commissioner General free of expense to the Government.

Section 1214. Customs Control; Prohibitions and Restrictions

- (a) Goods brought into Liberia shall, from the time of their arrival to Liberia, be subject to customs controls.
 - They shall remain under such control for as long as necessary to determine their customs status. Imported goods shall remain under customs control until they are released for home use, exported, destroyed or abandoned.
- (b) Domestic goods declared for export shall be subject to customs controls, from the time of acceptance of the declaration placing them under such procedure.
 - Such goods shall remain under customs control until the time of their exportation or until they are abandoned or destroyed or the customs declaration is invalidated.
- (c) The Customs Department may, in accordance with laws of Liberia, apply such prohibitions and restrictions to goods under its control as are justified on grounds of, *inter alia*, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls on drug precursors, goods infringing certain intellectual property rights, and currency or bearer negotiable instruments entering or leaving Liberia, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

The competent authority, in consultation with the Commissioner General, may by regulation adopt such measures as required for the Customs Department's implementation and enforcement of such prohibitions and restrictions. The Customs Department shall collaborate and make regular report on the execution of the prohibitions and restrictions to the competent authority and shall include such information and statistics in its national reporting.

Section 1215. Third-Party Shipment Inspection

(a) **Definitions.** In this Section-

- (1) "**Shipment inspection**" means the verification of the quality, the quantity, the volume, the price, including the currency exchange rate and financial terms, and/or the tariff classification of goods.
 - (2) "**Shipment inspection entity**" means any entity contracted or mandated by the Commissioner General to carry out shipment inspection.
- (b) **Appointment.** Without prejudice to Section 1520, the Commissioner General may, subject to such conditions and terms as he deems appropriate,-
- (1) subject to legal provisions concerning public procurement of goods, works or services by the government of Liberia or its ministries, departments and agencies, appoint a shipment inspection entity to carry out shipment inspection;
 - (2) require shipment inspection of goods prior to their export to, and/or after their arrival in, Liberia; and
 - (3) require shipment inspection of goods prior to their export from Liberia.
- (c) **Regulations.** The Commissioner General shall by regulation adopt measures to implement any shipment inspection instituted under subsection (b) of this Section. To the extent that the third party inspection covers quality and standards of goods, the regulations and procedures establishing the quality standards will be promulgated by the Ministry of Commerce or the competent authority in consultation with the Commissioner General and for the enforcement by the Customs Department at the ports of entry.
- (d) **Administrative Fine.** The Minister in consultation with the Commissioner General shall by regulation define administrative fines for violations of regulations issued pursuant to subsection (c) of this Section, provided that:
- (1) the amount of any such administrative fine shall not exceed the customs value of the goods concerned, as that value is determined by the Customs Department; and
 - (2) for purpose of the assessment, collection and administrative protest, any such administrative fine shall be treated as a customs levy.

Section 1216. Immunity from Liability

The Commissioner General, Deputy Commissioners General, the Commissioner of Customs or the officers involved, shall not be in any way liable to any person for or on account of any rulings or decisions as to the classification of any imported or exported goods or the duties charged thereon, or the collection of any duties, taxes or other customs charges on or on account of said goods, or any other matter or things as to which such person might under this Code be entitled to protest or appeal from the decision thereon of the Commissioner General, Deputy Commissioners General, the Commissioner for Customs, or the other officers involved. *φ*

Section 1217. Delegation of Authority

- (a) Without prejudice to the laws of Liberia concerning functions and authorities of the Liberia Revenue Authority, the Commissioner General or Commissioner for Customs, as the case may be, may delegate in whole or in part any function or action he/she is authorized to perform under this Code to any subordinate officer or employee of Liberia Revenue Authority, provided that any delegation made by the Commissioner of Customs shall be made in consultation with the Commissioner General.
- (b) A delegation under this Section shall be in writing, shall be published, shall be subject to such terms, conditions, and limitations as the delegating official may deem advisable, and shall be revocable at any time by such official in whole or in part.

Sections 1218-1219. Reserved

Subchapter C. Provision of Information

Section 1220. Exchange of Additional Information between Customs and Economic Operators

- (a) The Liberia Revenue Authority and persons whose activities are covered by the customs laws may exchange any information not specifically required under such laws, in particular for the purpose of mutual cooperation in the identification and counteraction of risks. That exchange may take place under a written agreement and may include access to the computer systems of such persons by the Liberia Revenue Authority.
- (b) Any information provided by one party to the other in the course of the cooperation referred to in subsection (a) shall be confidential unless both parties agree otherwise.

Section 1221. Provision of Information by the Liberia Revenue Authority

- (a) At the request of an interested person, the Liberia Revenue Authority shall provide free of charge information concerning the application of the customs laws.
- (b) The Liberia Revenue Authority shall issue and publish such forms, notices, and explanations as may be necessary for persons to comply with the provisions of the customs laws.
- (c) Wherever feasible, the Liberia Revenue Authority shall make promptly and freely available via the Internet any regulations issued under this Code, general administrative rulings, and any other decisions, notifications, explanations, forms or other information that is required or authorized to be published under the customs laws.

Section 1222. Consultations

The Liberia Revenue Authority shall maintain a regular dialogue with persons whose activities are covered by the customs law and other authorities involved in international trade in goods.

Section 1223. Provision of Information to the Liberia Revenue Authority

- (a) Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of the Liberia Revenue Authority and within any time limit specified, provide those authorities with all the requisite documents and information, in an

appropriate form, and all the assistance necessary for the completion of those formalities or controls.

- (b) The lodging of any declaration or the submission of an application for a license or other decision, shall render the person concerned responsible for the following:
- (1) the accuracy and completeness of the information given in the declaration or application;
 - (2) the authenticity of any documents lodged or made available;
 - (3) where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorized operations.

Paragraph (1) of this subsection shall apply also to the provision of any information in any other form required by or given to the Liberia Revenue Authority.

Where the declaration is lodged, the application is submitted or information is provided by an agent of the person concerned, the agent shall also be bound by the obligations set out in paragraph (1) of this subsection.

- (c) The provisions of Section 54 of this Code shall apply *mutatis mutandis* to information which is acquired by the Customs Department or its officers, agents or employees in the course of performing their duties, and which is by its nature confidential or which is provided on a confidential basis.

Sections 1224-1234. Reserved

Subchapter D. Customs Decisions

Section 1235. General Provisions

- (a) Where a person makes a request under the customs laws for a decision by the Liberia Revenue Authority or a department or officer thereof, that person shall supply all the information required by the Liberia Revenue Authority in order to be able to take that decision.

A decision may also be requested by, and taken with regard to, several persons, in accordance with the conditions prescribed by the customs laws.

- (b) Except where otherwise provided for in the customs laws, a decision as referred to in subsection (a) shall be taken, and the applicant notified, without delay, and at the latest within four months of the date on which the Liberia Revenue Authority receives all the information required in order to be able to take that decision.

However, where the Liberia Revenue Authority is unable to comply with those time limits, the applicant shall be informed of that fact before the expiration of those time limits, given the reasons for the delay, and provided an indication of the further period of time which is considered necessary to make a decision on the request.

- (c) Except where otherwise specified in the decision or in the customs laws, the decision shall take effect from the date on which the applicant receives the decision, or is deemed to have received it, and shall be enforceable by the Liberia Revenue Authority from that date.
- (d) Before taking a decision which would adversely affect the person or persons to whom it is addressed, the Liberia Revenue Authority shall communicate the grounds, including the applicable provisions of the customs laws on which the Liberia Revenue Authority intends to base the decision, to the person or persons concerned who shall be given the opportunity to express their point of view within a period prescribed from the date on which the communication was made.

Following the expiration of that period, the person concerned shall be notified, in writing, of the decision, which shall set out the grounds, including the applicable provisions of the customs laws, on which it is based. The decision shall refer to the person's rights of appeal under this Code.

- (e) The Commissioner General shall by regulation adopt measures to implement this Section, including the following:
 - (1) the cases in which and conditions under which the first paragraph of subsection (d) shall not apply; and
 - (2) the period referred to in the first paragraph of subsection (d).
- (f) The Commissioner General may at any time annul, amend or revoke a previously-issued decision where it does not conform to the customs laws.
- (g) Subsections (c), (d), and (e) of this Section, Section 1236 and Section 1237 shall also apply to the assessment of administrative fines and civil penalties under this Code and other decisions taken by the Liberia Revenue Authority without prior request from the person concerned.

Section 1236. Annulment of Favorable Decisions

- (a) A decision favorable to the person to whom it is addressed shall be annulled if all the following conditions are satisfied:
 - (1) the decision was issued on the basis of incorrect or incomplete information;
 - (2) the applicant knew or ought reasonably to have known that the information was incorrect or incomplete;
 - (3) if the information had been correct and complete, the decision would have been different.
- (b) The person to whom the decision was addressed shall be notified of its annulment.
- (c) Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs laws.

Section 1237. Revocation and Amendment of Decisions

- (a) A favorable decision shall be revoked or amended where, in cases other than those referred to in Section 1236, one or more of the conditions required for its issue were not or are no longer fulfilled.

- (b) Except where otherwise specified in the customs laws, a favorable decision addressed to several persons may be revoked only in respect of a person who fails to fulfill an obligation imposed under that decision.
- (c) The person to whom the decision was addressed shall be notified of its revocation or amendment.
- (d) Section 1235(c) shall apply to the revocation or amendment of the decision. However, in exceptional cases where the legitimate interests of the person to whom the decision was addressed so require, the Liberia Revenue Authority may defer the date on which revocation or amendment takes effect.

Section 1238. Binding Decisions

- (a) The Customs Department shall, on request of an importer, exporter or other person with a justifiable cause, issue a binding decision on the tariff classification of goods, the origin of goods, or such other matters as the Commissioner General may prescribe by regulation.
- (b) No binding decision shall be issued where the request-
 - (1) concerns a current or completed customs transaction;
 - (2) presents questions or transactions that are hypothetical in nature; or
 - (3) presents a question that is pending before a court of Liberia in which the Government of Liberia or any of its officers is a party.
- (c) A decision shall be binding on the Liberia Revenue Authority, as against the recipient of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect. The decision shall be binding on the recipient of the decision, as against the Liberia Revenue Authority, only with effect from the date on which he receives, or is deemed to have received, notification of such decision.
- (d) The Commissioner General shall prescribe by regulation the validity periods of binding decisions; provided, however, an origin decision shall be valid for a period of not less than three years from the date on which the decision takes effect.
- (e) The application of a binding decision to the transaction to which it is purported to relate is subject to verification by the Liberia Revenue Authority of the facts incorporated in the decision letter, a comparison of the transaction described therein to the actual transaction, and the satisfaction of any conditions on which the decision was based.
- (f) Notwithstanding anything contained in this Code, a binding decision shall be annulled where it is based on inaccurate or incomplete information from the applicant.
- (g) The Commissioner General shall by regulation prescribe the form, content and manner of submission of requests for binding decisions and any further measures for the implementation of this Section.

Section 1239. Administrative Protest

- (a) ***Decisions Subject to Protest.*** This section applies to the following decisions of officers of the Liberia Revenue Authority—

- (1) the assessment of customs duties, taxes or fees, including all underlying findings and determinations as to:
 - (i). the customs value of the goods
 - (ii). the tariff classification of the goods
 - (iii). the country of origin of the goods
 - (iv). the rate and amount of import or export duties and taxes or fees assessed; or
 - (v). the person liable to pay the amount charged or the amount of his liability;
 - (2) the refusal to pay a claim for drawback;
 - (3) the refusal to refund customs duty under Section 1655 or Section 1656 of this Code; and
 - (4) a binding decision issued under Section 1238 of this Code.
- (b) **Right of Protest.** Any -
- (1) person whose liability to pay any customs duties, taxes, or fees is determined by, results from, or is or will be affected by a decision under this section, or
 - (2) person in relation to whom, or on whose application, a decision under this section has been made
- may submit a protest to the Liberia Revenue Authority to require its review of that decision.
- (c) **Time of Filing.** A protest of a decision shall be filed with the Liberia Revenue Authority no later than 30 days after -
- (1) the date the assessment notice, or amended assessment notice, under Section 1637 is served on the person with respect to decisions described in paragraph (1) of subsection (a) of this Section, or
 - (2) the date the decision as to which protest is made is served on the person, in all other circumstances.
- (d) **Review.** On receipt of a protest, the Liberia Revenue Authority shall review the protested decision and may either—
- (1) confirm the decision; or
 - (2) modify or reverse the decision and take such further steps, if any, in consequence of the modification or reversal as it deems appropriate.
- Review of a protest shall be undertaken by one or more officers or other persons as the Commissioner General shall designate who shall be independent of the officer who made the decision under protest.
- (e) **Deemed Confirmation.** Where the Liberia Revenue Authority does not notify the protestant of their determination on the review within a period of 60 days from the date the protest was submitted,

the Liberia Revenue Authority shall be assumed for the purposes of this section to have confirmed the decision that is being protested.

- (f) **Rights of Further Appeal.** The protestant may appeal a decision of the Liberia Revenue Authority under subsection (d), or a deemed confirmation under subsection (e), by notifying an appeal within 30 days of the date of such decision or deemed decision to either-
 - (1) the Board of Tax Appeals pursuant to Section 61 of this Act, and for such purposes the decision or deemed decision of the Liberia Revenue Authority shall be considered a determination of the Commissioner General, or
 - (2) a court of competent jurisdiction.
- (g) **Obligation to Pay.** The obligation to pay any customs duty, tax, or fee under this Code shall not be suspended by a protest made under this Section.
- (h) **Refund and Credit.** If the protested decision is modified or reversed, the Liberia Revenue Authority shall
 - if so requested in writing by the protesting taxpayer, credit the amount of any customs duty, taxes or fees found to have been collected in excess against the liability of the protesting taxpayer for future payment of such amounts, or
 - recommend to the Minister that he remit or refund immediately any such amounts found to have been collected in excess, or pay any drawback or refund found due.
- (i) **Finality of Decisions.** Decisions under subsection (a) shall be final and conclusive upon all persons (including the government and any officer thereof) unless a protest is filed in accordance with this section, or unless an appeal against the Liberia Revenue Authority's confirmation (or deemed confirmation) of the decision is taken pursuant to subsection (f) within the time prescribed by that subsection. When the decision on further appeal under subsection (f) becomes final, a copy of that decision shall be transmitted to the Liberia Revenue Authority which shall take action accordingly.
- (j) **Regulations.** The Commissioner General shall by regulation adopt measures as necessary to implement this subchapter, including:
 - (1) the required form and content of a protest;
 - (2) the place or persons to whom a protest shall be addressed; and
 - (3) the conditions under which a protest may be amended.

Sections 1240-1299. Reserved

Chapter 13. Licensed Activities and Authorized Places

Subchapter A. General.....	22
Section 1300. Definitions.....	22
Section 1301. Revocation or Suspension of Licenses; Hearings and Appeal.....	23

Sections 1303-1309. Reserved	23
Subchapter B. Customs Brokers	24
Section 1310. Requirement of a License	24
Section 1311. Issuance of a Customs Broker License	24
Section 1312. Grounds for Revocation by Liberia Revenue Authority	24
Section 1313. Revocation by Operation of Law	25
Section 1314. Regulations	25
Sections 1315-1319. Reserved	25
Subchapter C. Bonded Carriers	25
Section 1320. Requirement of a License	25
Section 1321. Issuance of a Bonded Carrier License	25
Sections 1322-1324. Reserved	26
Subchapter D. Customs-Controlled Areas	26
Section 1325. Customs Controlled Areas	26
Section 1326. Application for Authorization	26
Section 1327. Provision of Security	26
Section 1328. Authorization Decisions	26
Section 1329. Surrender of Authorization	27
Section 1330. Closing of Customs Controlled Area	27
Section 1331. Liabilities Not Affected by Ceasing to Act as Authorized Person	27
Section 1332. Customs Facilities in Customs Controlled Areas	28
Section 1333. Storage charges	28
Section 1334. Officers Not to Own or Lease Customs Controlled Areas	28
Section 1335. Records	28
Section 1336. Regulations	28
Sections 1337-1399. Reserved	28

Subchapter A. General

Section 1300. Definitions

As used in this Chapter:

- (a) The term “*customs broker*” means any person granted a customs brokers license by the Liberia Revenue Authority under Section 1311.

- (b) The term *"bonded carrier"* means any person granted a bonded carrier license by the Liberia Revenue Authority under Section 1321.
- (c) The term *"customs business"* means those activities involving transactions with the Customs Department concerning the declaration and release of goods, the tariff classification and valuation of goods, and the payment of customs duties, taxes, or other charges assessed or collected by the Customs Department upon goods by reason of their importation or exportation, or the refund, remission, or drawback thereof. It also includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof, intended to be filed with the Customs Department in furtherance of such activities, whether or not signed or filed by the preparer, or activities relating to such preparation, but does not include the mere electronic transmission of data received for transmission to the Customs Department.
- (d) The term *"customs controlled area"* means any location or facility that is described by Section 1325 of this Code.

Section 1301. Revocation or Suspension of Licenses; Hearings and Appeal

- (a) Where the Liberia Revenue Authority intends to revoke or suspend a license issued under this Chapter, the licensee shall be notified and provided an opportunity to respond.
- (b) If a response is filed, or the Liberia Revenue Authority determines that the revocation or suspension is still warranted, the Liberia Revenue Authority shall notify the licensee in writing of a hearing to be held within 5 business days, or at a later date if the licensee requests an extension and shows good cause therefore, before a qualified panel of the Liberia Revenue Authority as the Commissioner General may appoint for the hearing. If the licensee waives the hearing, or the licensee or his designated representative fails to appear at the appointed time and place, the appointed panel shall make findings and recommendations based on the record before the panel. At the hearing, the licensee may be represented by counsel, and the hearing shall be conducted in accordance with the Administrative Procedure Act.
- (c) Except when a hearing is conducted directly by the Commissioner General under the provisions of subsection (b), in which event his determination therein shall be the final administrative determination, a licensee aggrieved by a determination made by a hearing officer pursuant to the provisions of subsection (b) may appeal to the Commissioner General for a final administrative determination by filing in the office of the Commissioner General within 10 days after receipt of notice of such determination a request for such final administrative determination.

An appeal to the Board of Tax Appeals may be taken by any licensee from any determination of the Commissioner General suspending or revoking a license in accordance with the provisions of Section 59.

Sections 1303-1309. Reserved

Subchapter B. Customs Brokers

Section 1310. Requirement of a License

No person may conduct customs business (other than solely on behalf of that person) unless that person holds a valid customs broker license issued by the Liberia Revenue Authority under Section 1311.

Section 1311. Issuance of a Customs Broker License

- (a) The Liberia Revenue Authority may grant an individual a customs broker license only if that individual is a citizen of Liberia. Before granting the license, the Liberia Revenue Authority may require an applicant to show any facts deemed necessary to establish that the applicant is of good moral character and qualified to render valuable service to others in the conduct of customs business. In assessing the qualifications of an applicant, the Liberia Revenue Authority shall conduct an examination to determine the applicant's knowledge of customs and related laws, regulations and procedures, bookkeeping, accounting, and all other appropriate matters. The licensee must adhere to the rules, standards and code of conduct set by the Liberia Revenue Authority in order to maintain his license.
- (b) The Liberia Revenue Authority may grant a customs broker license to any corporation, association, or partnership that is organized or existing under the laws of Liberia if at least one officer of the corporation or association, or one member of the partnership, holds a valid non-transferable customs broker license granted under subsection (a) of this Section at all times.
- (c) A customs broker shall exercise responsible supervision and control over the customs business that it conducts and shall adhere at all time to the standards, rules and code of conduct established by the Liberia Revenue Authority.

Section 1312. Grounds for Revocation by Liberia Revenue Authority

Without prejudice to the application of the provisions on Customs decisions prescribed by Subchapter D of this Code, the Liberia Revenue Authority shall revoke or suspend a license of any customs broker, if it is shown that the broker-

- (a) has made or caused to be made in any report filed with the Liberia Revenue Authority, any statement which was, at the time and in light of the circumstances under which it was made, false or misleading with respect to any material fact, or has omitted to state in any such report any material fact which was required to be stated therein or failed to adhere to the standards, rules, and code conduct set by the Liberia Revenue Authority;
- (b) has been convicted at any time after the filing of an application for the customs broker license of any felony or misdemeanor which the Liberia Revenue Authority finds—
 - (1) involved the importation or exportation of goods;
 - (2) arose out of the conduct of its customs business; or
 - (3) involved larceny, theft, robbery, extortion, forgery, counterfeiting, fraudulent concealment, embezzlement, fraudulent conversion, or misappropriation of funds;
- (c) has violated any provision of the Liberia Revenue Code;

- (d) has counseled, commanded, induced, procured, or knowingly aided or abetted a violation by any other person of any provision of any of the customs laws;
- (e) has knowingly employed, or continues to employ, any person who has been convicted of a felony, without written approval of such employment from the Liberia Revenue Authority; or
- (f) has, in the course of its customs business, with intent to defraud, in any manner willfully and knowingly deceived, misled or threatened any client or prospective client.

Section 1313. Revocation by Operation of Law

The failure of a customs broker that is licensed as a corporation, association, or partnership under Section 1311 to have, for any continuous period of 120 days, at least one officer of the corporation or association, or at least one member of the partnership, validly licensed under subsection (a) of that Section shall, in addition to causing the broker to be subject to any other sanction under this Code, result in the revocation by operation of law of its license.

Section 1314. Regulations

The Commissioner General shall set minimum standards and prescribe regulations relating to the customs business of customs brokers as the Commissioner General considers necessary to protect importers and the revenue of Liberia and to carry out the provisions of this Section, including rules and regulations governing the licensing of customs brokers, the keeping of books, accounts and records by customs brokers, and documents and correspondence, and the furnishing by customs brokers of any other information relating to their customs business to the Liberia Revenue Authority .

Sections 1315-1319. Reserved

Subchapter C. Bonded Carriers

Section 1320. Requirement of a License

No person may transport imported goods from one point to another within Liberia unless that person holds a valid bonded carrier license issued by the Liberia Revenue Authority under Section 1321; provided, however, that in places where no bonded carrier is reasonably available such goods may be transported other than by a bonded carrier under such regulations as the Commissioner General shall prescribe.

Section 1321. Issuance of a Bonded Carrier License

Under such regulations and subject to such terms and conditions as the Commissioner General shall prescribe—

- (a) any common carrier of goods owning or operating a railroad, steamship, or other transportation line or route for the transportation of merchandise in Liberia,
- (b) any contract carrier authorized to operate as such by any agency of Liberia, and
- (c) any freight forwarder authorized to operate as such by any agency of Liberia,

upon application and provision of a security, may be issued a license as a bonded carrier by the Liberia Revenue Authority.

A private carrier, upon application, may be licensed as a bonded carrier by the Liberia Revenue Authority, subject to regulations and, in the case of each applicant, to such special terms and conditions as the Commissioner General may prescribe to safeguard the revenue of Liberia with respect to the transportation of goods by such applicant.

Sections 1322-1324. Reserved

Subchapter D. Customs-Controlled Areas

Section 1325. Customs Controlled Areas

Subject to such exemptions as the Customs Department may allow under Section 1328(d) of this Code, no area shall be used for the following purposes unless authorized by the Liberia Revenue Authority as a customs controlled area:

- (a) the processing of any vessel or aircraft arriving in or departing from Liberia or the loading or unloading of goods onto or from such vessels or aircraft;
- (b) the temporary storage of goods imported at a port of entry or exit and not yet released by the Customs Department, including any goods not yet declared in accordance with this Code (including holding such goods while they are awaiting examination) and any goods seized as liable to forfeiture;
- (c) the embarkation, disembarkation or processing of persons arriving in or departing from Liberia; or
- (d) as a customs warehouse.

Section 1326. Application for Authorization

An application for an area to be authorized as a customs controlled area may be made by the owner or occupier of, or person operating in, the area and shall be made in such form and shall contain such particulars as the Commissioner General may by regulation prescribe.

Section 1327. Provision of Security

An applicant for an authorization to operate a customs controlled area shall be required to provide a guarantee to secure the Government against any loss or expense connected with or arising from the deposit, storage, or manipulation of goods in such area.

Section 1328. Authorization Decisions

- (a) Subject to the provisions on customs decisions set out in Subchapter D of Chapter 12 of this Code, the Customs Department may grant or refuse an application for an authorization made under Section 1326, or revoke, amend or annul an issued authorization.

Section 1301 of this Code shall apply, *mutatis mutandis*, to a decision of the Customs Department to revoke, amend or annul such authorizations.

- (b) The grant of an authorization shall be subject to such terms, conditions, or restrictions as the Commissioner General shall prescribe by regulation and the payment by the applicant of the prescribed fee, if any.
- (c) The authorization shall—
 - (1) specify the area in respect of which it is granted;
 - (2) specify the applicant as the authorized person; and
 - (3) specify the purpose or purposes described in subsections (a) to (d) of Section 1325 of this Code for which the area is authorized.
- (d) Where, on an application for an area to be authorized as a customs controlled area, the Liberia Revenue Authority is of the opinion that it is not in the public interest or it is impracticable or unnecessary that the area should be authorized as a customs controlled area, the Liberia Revenue Authority may, in its discretion, consistent with regulation promulgated by the Commissioner General and under such conditions as it thinks fit, direct that the area need not be authorized as a customs controlled area.
- (e) The Customs Department may authorize a customs warehouse for use by any person for the warehousing of goods (public customs warehouse) or for the storage of goods by the authorized person only (private customs warehouse).
- (f) A direction given under subsection (d) of this Section may be given in respect of the whole or any specified part of the business carried on in the area, and shall exempt the area from such provisions of this Code as may be specified in the direction.

Section 1329. Surrender of Authorization

An authorization to operate a customs controlled area may be surrendered at any time by the authorized person by the giving of one month's notice in writing to the Customs Department.

Section 1330. Closing of Customs Controlled Area

Where any authorization issued under Section 1328 of this Code is annulled, revoked, or surrendered, duty shall thereupon become due and payable on all goods within that area that are or were subject to the control of the Customs Department immediately prior to the annulment, revocation, or surrender, unless the Customs Department permits the goods to be removed to another customs controlled area or placed under a customs procedure.

Section 1331. Liabilities Not Affected by Ceasing to Act as Authorized Person

The obligations and liabilities under this Code of an authorized person in respect of anything done or omitted to be done by the authorized person while authorized shall not be affected by the fact that the authorized person ceases to act as such nor by the fact that the authorization is annulled, revoked, or surrendered.

Section 1332. Customs Facilities in Customs Controlled Areas

- (a) The person authorized to operate of any customs controlled area authorized under this Code shall provide and maintain without charge to the Government such operating areas, living accommodation (where applicable) and office accommodation together with the necessary furniture, toilet facilities, cleaning, general maintenance, electricity, air condition, Internet, equipment, tools and all other facilities including warehouses and examination sheds that enable the Customs Department to carry out its function to the satisfaction of the Commissioner General.
- (b) The person authorized to operate every customs controlled area shall store goods subject to the control of the Customs Department in such manner and in such location as prescribed by regulation.

Section 1333. Storage charges

In such circumstances and for such period of time as may be prescribed, no charges shall be made by the person authorized to operate a customs controlled area for the reception or storage in that area of any imported goods at no cost to the Liberia Revenue Authority.

Section 1334. Officers Not to Own or Lease Customs Controlled Areas

No officer, employee, agent, contractor or persons otherwise affiliated with the Liberia Revenue Authority shall own, in whole or in part, any place used as a customs warehouse or other customs controlled area or enter into any contract or agreement for the lease or use of any such place with a view to its subsequent use as a customs warehouse or other customs controlled area.

Section 1335. Records

The person authorized to operate any customs controlled area shall keep records and submit such reports in the form and manner prescribed by regulation. The records must enable the Customs Department to supervise the customs controlled area in all respects and particularly with regards to the identification of goods placed therein, their customs status and their movements and the customs duties and taxes thereon and required domestic taxes.

Section 1336. Regulations

The Commissioner General shall by regulation prescribe such measures as may be necessary for the establishment of customs controlled areas, to protect the revenue and interests of the Government in the conduct, management and operation of such areas, and in the withdrawal of and accounting for goods deposited therein.

Sections 1337-1399. Reserved

Chapter 14. Arrival and Departure of Goods, Persons and Conveyances

Subchapter A. Arrival of Vessels, Vehicles, and Aircraft.....	30
Section 1400. Advance Conveyance and Cargo Declarations.....	30
Section 1401. Place of Arrival	31
Section 1402. Unforeseeable Circumstances and Force Majeure	31
Section 1403. Declaration of Arrival.....	32
Section 1404. Vessels Not Required to Report	33
Section 1405. Unloading and Removal of Imported Goods	33
Section 1406. Outturn Reports	34
Section 1407. Amendment of Advance Cargo Declaration	35
Section 1408. Temporary Storage.....	35
Section 1409. Goods Remaining on Board	35
Sections 1410-1414. Reserved.....	35
Subchapter B. Departure of Vessels, Vehicles and Aircraft.....	36
Section 1415. Pre-Departure Declaration.....	36
Section 1416. Exit Formalities.....	36
Section 1417. Clearance Required	37
Section 1418. Certificate of Clearance	37
Section 1419. Time and Place of Loading Goods for Departure	37
Section 1420. Notification of Goods Not Loaded.....	38
Section 1421. Permission to Re-land Goods.....	38
Section 1422. Place of Departure.....	38
Section 1423. Refusal or Revocation of Clearance.....	38
Section 1424. Outward Manifest	39
Section 1425. Simplified Procedures for Transport by Air.....	39
Sections 1426-1429. Reserved	39
Subchapter C. Coastwise Traffic.....	40
Section 1430. Coasting trade	40
Section 1431. Coasting Trade – Exceptional Provisions	40
Section 1432. Clearance of Coasting Ship.....	40
Section 1433. Deviations from Authorized Operations.....	40

Section 1434. Regulations	41
Sections 1435-1439. Reserved	41
Subchapter D. Arrival and Departure of Persons	41
Section 1440. Reporting Arrival to Liberia	41
Section 1441. Declaration and Presentation of Baggage	42
Section 1442. Transportation of Currency and Bearer Negotiable Instruments	42
Sections 1443-1444. Reserved	43
Subchapter E. Goods Imported and Exported By Pipeline	43
Section 1445. Approved Pipelines	43
Sections 1446-1499. Reserved	43

Subchapter A. Arrival of Vessels, Vehicles, and Aircraft

Section 1400. Advance Conveyance and Cargo Declarations

- (a) Except as may be provided by regulation, the person in charge of a vessel, aircraft or vehicle that is due to arrive to Liberia from a place outside Liberia shall provide an advance declaration of the following matters—
 - (1) the impending arrival of the vessel, aircraft or vehicle;
 - (2) its voyage;
 - (3) its crew;
 - (4) its passengers;
 - (5) a cargo declaration of all goods to be brought into Liberia, whether or not intended for discharge within Liberia; and
 - (6) the port of entry or exit or other place at which the aircraft, vessel or vehicle will arrive.
- (b) The owner or operator of the vessel, aircraft or vehicle referred to in subsection (a) of this Section, or an agent of the owner or operator, may provide the information referred to in subsection (a) on behalf of the person in charge of the vessel, vehicle or aircraft.
- (c) The Commissioner General shall by regulation adopt measures necessary for the implementation of this Section, which shall include—
 - (1) the form, content, and manner of submission of the declarations required by this Section;
 - (2) the time limits for submission of such declarations, and any exceptions or variations therefrom;
 and,

- (3) the cases in which the requirement for the notifications set out in subsection (a) of this Section may be waived or adapted, and the conditions under which such notifications may be waived or adapted.

In adopting such measures, the Commissioner General may allow for variation to take into account different types of goods traffic, modes of transport, or economic operators, or international agreements which provide for special security arrangements.

Section 1401. Place of Arrival

- (a) The person in charge of a vessel or an aircraft –

- (1) that arrives to Liberia from a point outside Liberia; or
- (2) that is carrying passengers or goods brought from a place outside Liberia and not yet cleared on importation

shall not cause or permit the vessel or aircraft to call or land at any place in Liberia other than a port of entry or exit which, in the case of vessels or aircraft to which Section 1400 applies, shall be the port of entry or exit declared by that person in accordance with that Section.

- (b) Any person importing or concerned with importing any goods in a vessel or aircraft shall not bring the goods into Liberia at any place other than a port of entry or exit.
- (c) The person in charge of any vehicle or vessel entering Liberia by land or inland waterway shall proceed at once with his vehicle or vessel to the customs station nearest to the point at which he shall have crossed the border into Liberia by such approved routes as may be designated by the Liberia Revenue Authority.
- (d) On application by the person in charge of a vessel, aircraft, or vehicle, the Customs Department may permit that person to bring the vessel or aircraft to a place other than a port of entry or exit, subject to such conditions (if any) as the Customs Department may specify.
- (e) A vessel, aircraft or vehicle after arriving in Liberia shall not-
- (1) depart from the port, place, or airport of arrival; or
 - (2) discharge any passenger

until a declaration of arrival in accordance with Section 1403 of this Code has been made, unless authorized to do so by the Customs Department.

Section 1402. Unforeseeable Circumstances and Force Majeure

- (a) Where, by reason of unforeseeable circumstances or *force majeure*, the obligations set out in Section 1401 cannot be met, the person bound by that obligation or any other person acting on that persons' behalf shall inform the Customs Department of the situation without delay. Where the unforeseeable circumstances or *force majeure* do not result in total loss of the goods, the Customs Department shall also be informed of their precise location.

- (b) The Customs Department shall determine the measures to be taken in order to permit customs controls of the vessel or aircraft and any goods thereon in the circumstances specified in subsection (a) and to ensure, where appropriate, that they are subsequently conveyed to a customs airport or customs port or other place designated or approved by the Liberia Revenue Authority.
- (c) In the case of the circumstances described in subsection (a) of this Section, the person in charge of the vessel or aircraft involved shall reimburse the Government at rates prescribed by regulation for the cost of providing the necessary attendance by the Customs Department and other relevant Government agencies including the cost of the compensation due to, and any expense incurred by, those authorities.

Section 1403. Declaration of Arrival

- (a) ***Arrival by Sea or Air.*** Declaration of arrival of every vessel or aircraft entering Liberia from a place outside Liberia shall be made by the person in charge of such vessel or aircraft, or his authorized agent, in the form and manner prescribed by regulation, to the Customs Department-
 - (1) at the customs port or airport of first arrival in Liberia; and
 - (2) at each subsequent customs port of call or airport at any time whilst it is carrying passengers or goods brought from a place outside Liberia and not yet cleared on importation.
- (b) ***Sea and Air Arrival: Time Limit.*** The declaration specified in subsection (a) shall be made-
 - (1) in the case of a ship, before
 - the end of 24 hours (excluding any period that occurs on a Sunday or official holiday) after the ship's arrival; or
 - the issue of a Certificate of Clearance in respect of the ship and the port;
 whichever first happens; or
 - (2) in the case of an aircraft, before
 - the end of 3 hours after the aircraft's arrival; or
 - the issue of a Certificate of Clearance in respect of the aircraft and the airport;
 whichever first happens.
- (c) ***Arrival by Land or Inland Waterway.*** The person in charge of any vehicle or vessel entering Liberia by land or inland waterway shall, immediately upon arrival to the customs station nearest to his point of entry into Liberia-
 - (1) declare the arrival and
 - (2) present the vehicle or vessel, and all persons and goods (including baggage) on board, for inspection
 to the Customs Department.

(d) **Obligations on Arrival.** The master of a vessel, person in charge of a vehicle, or commander of an aircraft shall –

- (1) present or submit to the Customs Department such information, data, documents, papers or manifests as prescribed by regulation;
- (2) answer all questions relating to the vessel, aircraft or vehicle, the goods carried therein, or the crew and the voyage as may be put to him by the Customs Department; and
- (3) comply with any direction of the Customs Department as to the movement of such conveyance within the port of entry or exit, and as to the unloading of goods or the disembarkation of crew or passengers.

Section 1404. Vessels Not Required to Report

Declaration of arrival under Section 1403 and advance declarations under Section 1400 shall not be required in case of the following vessels-

- (a) vessels of war and public vessels not permitted by the law of the nations to which they belong to be employed in the transportation of passengers and goods by way of trade;
- (b) vessels arriving in distress or for the purpose of taking on bunkers or other stores or of embarking or disembarking seagoing laborers of Liberian citizenship for or from work abroad and which shall depart within 24 hours of their arrival without having taken on board any passengers or goods other than bunkers and stores; provided that the master shall report under oath to the Customs Department at the custom house the date and hour of arrival and intended departure, the quantity of bunkers and stores taken on board, and the number of Liberian citizens so embarked or disembarked; and
- (c) tugs in the foreign trade when towing vessels which are required to report.

Section 1405. Unloading and Removal of Imported Goods

- (a) No goods or baggage may be unloaded or landed from any vessel or aircraft required to declare arrival under Section 1403 of this Code -
 - (1) prior to such declaration of arrival;
 - (2) other than at a customs controlled area authorized for that purpose;
 - (3) outside the official hours;
 - (4) without the permission of the Customs Department;
 - (5) other than for immediate deposit in a customs controlled area for temporary storage in the port of arrival.
- (b) The Customs Department, upon good cause being shown and subject to such conditions and restrictions as it sees fit to impose, may permit-
 - (1) goods to be unloaded elsewhere than at a port of entry or exit at any place designated by it;

- (2) goods to be unloaded within a customs port into another vessel or at any mooring or place other than an authorized customs controlled area;
 - (3) unloading outside official hours; or,
 - (4) goods to be removed to, or deposited in, any place designated by it in that port.
- (c) Subject to such conditions or restrictions as may be prescribed by regulation, the Customs Department, upon application of the person in charge of the vessel or aircraft or an authorized agent thereof, may permit goods or baggage to be unloaded from such vessel or aircraft before submission of the declaration of arrival.
- (d) Goods unloaded from a vessel or aircraft shall remain at the place of unloading, or at any place to which they have been allowed by the Commissioner for Customs to be removed after unloading, until a release or permit for their delivery has been issued by the Customs Department in accordance with the provisions of this Code.
- (e) Except as otherwise allowed by the Commissioner for Customs, goods unloaded from an importing vessel into another vessel in a customs port shall forthwith be removed to and landed at a customs controlled area authorized for that purpose or other permitted place.

Section 1406. Outturn Reports

- (a) The person in charge of a vessel or aircraft, or such person's authorized agent, shall deliver to the Customs Department an outturn report of all goods landed at a customs port of entry or exit from such vessel or aircraft.
- (b) An outturn report shall-
- (1) specify any goods included in a cargo declaration that have not been unloaded or, if there are no such goods, a statement to that effect; and
 - (2) specify any goods not included in a cargo declaration that have been unloaded or, if there are no such goods, contain a statement to that effect.
- (c) Except as otherwise prescribed by regulation, an outturn report shall be submitted-
- (1) in the case of goods unloaded from a vessel at customs port, not later than five days from the date of completion of discharge of a vessel in the customs port, and
 - (2) in the case of goods unloaded from an aircraft at a customs port of entry or exit, within 24 hours after the time of the arrival of the aircraft to the port.
- (d) If so requested by a customs officer, the person submitting the outturn report shall produce for inspection copies of the relevant tallies taken at the time of landing.
- (e) The Commissioner General shall by regulation adopt measures necessary for the implementation of this Section, which shall include-
- (1) the form, content, and manner of submission of the outturn reports;

- (2) any exceptions or variations from time limits for submission of such outturn reports; and,
- (3) the cases in which the requirement for the outturn report may be waived or adapted and the conditions for such waivers or adaptations.

Section 1407. Amendment of Advance Cargo Declaration

The person who submits an advance cargo declaration shall be permitted on request to correct one or more of the particulars of that report after it has been submitted. However, no such correction shall be possible after any of the following events-

- (a) the person has been informed by a customs officer that the goods will be examined;
- (b) the Customs Department has established that the particulars in question are incorrect;
- (c) the Customs Department has allowed the removal of the goods from the place of arrival; or
- (d) the period for submission of an outturn report under Section 1406(c) has expired.

Section 1408. Temporary Storage

- (a) Until such time that goods are placed under a customs procedure for which a goods declaration has been accepted, imported goods shall have the status of goods in temporary storage from the moment of arrival to Liberia. Such goods shall hereinafter be described as "goods in temporary storage."
- (b) The advance cargo declaration shall constitute the declaration for temporary storage.
- (c) Goods in temporary storage shall be stored only in customs-controlled areas authorized for that purpose.
- (d) Goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics, provided, however, with the permission of the Customs Department, such goods may be examined or samples may be taken, in order that they may be assigned a customs procedure. Such permission shall be granted, on request, to the person authorized to place the goods under such procedure.

Section 1409. Goods Remaining on Board

Subject to such conditions or restrictions as may be prescribed by regulation, any vessel or aircraft having on board goods duly reported to be destined for another Liberian port or a foreign port or place may, after the arrival of such vessel or aircraft under the provisions of this subchapter, proceed to such port or place of destination with the cargo so destined therefor, without unloading the same and without the payment of duty thereon.

Sections 1410-1414. Reserved

Subchapter B. Departure of Vessels, Vehicles and Aircraft

Section 1415. Pre-Departure Declaration

- (a) All goods destined for departure from Liberia shall be covered by a pre-departure declaration lodged or made available to the Customs Department at the customs office competent for the place where the goods leave Liberia before the goods are to be brought out of Liberia.
- (b) The pre-departure declaration shall take the form of one of the following-
 - (1) where goods leaving Liberia are placed under a customs procedure for the purpose of which a goods declaration is required, the appropriate goods declaration; or
 - (2) an exit declaration as prescribed by regulation in other cases. The provisions of Chapter 15A of this Act shall apply to such exit declaration *mutatis mutandis*.
- (c) The Commissioner General shall by regulation specify-
 - (1) the cases in which, and the conditions under which, goods leaving Liberia are not subject to a pre-departure declaration;
 - (2) the conditions under which the requirement for a pre-departure declaration may be waived or adapted;
 - (3) the deadline by which the pre-departure declaration is to be lodged or made available before the goods are brought out of Liberia, and any variation or exceptions to such deadlines;
 - (4) the competent customs office at which the pre-departure declaration is to be lodged or made available and where customs controls are to be carried out.

Section 1416. Exit Formalities

- (a) Goods leaving Liberia shall be subject to exit formalities which shall, as appropriate, include the following-
 - (1) the repayment or remission of import duties or the payment of export refunds;
 - (2) the collection of export duties and taxes;
 - (3) the collection of other charges or fees, as provided for under relevant laws relating to the collection of those charges;
 - (4) the application of prohibitions and restrictions applicable to export of goods as well as any non-tariff legal measures in force governing international trade.
- (b) If required by the Customs Department, the exporter shall give security to the satisfaction of the Customs Department that the goods will be duly shipped and exported and discharged at the declared destination within such time as the Customs Department may prescribe or, in the case of goods for use as stores, will be so used, or that they will be otherwise accounted for to the satisfaction of the Customs Department.

Section 1417. Clearance Required

Except as otherwise allowed under the customs laws, no vessel or aircraft shall depart from any custom port or customs airport at which it commences, or at which it touches during a voyage to an eventual destination outside Liberia, until clearance of the vessel or aircraft for that departure has been obtained from the Customs Department at that port.

Section 1418. Certificate of Clearance

Except as otherwise authorized by the Customs Department, before any certificate of clearance is granted to the person in charge of a vessel or aircraft to which Section 1417 applies, that person, or his authorized agent, must-

- (a) make entry outwards by delivering to the Customs Department, at the customhouse at or nearest to the place of departure, a notice of intended departure in such form and manner and containing such particulars as prescribed by regulation;
- (b) answer all such questions relating to the vessel or aircraft, the goods carried therein, the crew, the passengers and the voyage or flight and any other relevant matter as may be put to him by the Customs Department;
- (c) produce any other documents required by a proper customs officer relating to the conveyance or its passengers, crew, cargo, stores or intended voyage or journey; and
- (d) comply with all requirements in this or any other law of Liberia concerning the conveyance and its passengers, crew, cargo, stores and intended voyage or flight.

Section 1419. Time and Place of Loading Goods for Departure

- (a) Except as otherwise allowed under the customs laws, no goods may be taken aboard an aircraft, or loaded or made waterborne for loading into a vessel, for exportation or use as stores for use on a voyage or flight to a place outside Liberia-
 - (1) other than at a customs controlled area authorized for that purpose;
 - (2) before the vessel has been entered outwards;
 - (3) until a pre-departure declaration has been made for the goods;
 - (4) outside official hours; or
 - (5) without the permission of an officer.
- (b) The Customs Department, upon good cause being shown and subject to such conditions and restrictions as they see fit to impose, may permit goods and stores of the kind referred to in subsection (a) of this Section to be loaded, or made waterborne for loading, in a customs port other than at an authorized customs controlled area at a place designated by them.

Section 1420. Notification of Goods Not Loaded

The Customs Department shall be immediately notified by the exporter if any goods released by the Customs Department for exit under a pre-departure declaration were not duly loaded on the designated vessel or aircraft.

Section 1421. Permission to Re-land Goods

Except as otherwise allowed under the customs laws, no goods which have been placed on board an aircraft or vessel for exportation or use as stores on a flight or voyage to a place outside Liberia shall be unloaded therefrom without the permission of the Customs Department.

Section 1422. Place of Departure

(a) Save as permitted under the customs laws-

- (1) no person shall depart on a voyage or flight to a place outside Liberia from any place in Liberia other than a customs port or customs airport;
- (2) no passengers or goods shall be taken on board a vessel or aircraft for such a voyage or flight from any place other than a customs port or customs airport; and
- (3) the person in charge of the vessel or aircraft engaged in a voyage or flight from a customs port or customs airport to a place outside Liberia shall not cause or permit the vessel or aircraft to call or land at any place in Liberia other than a customs port or airport specified in the application for the clearance.

(b) The Customs Department, upon good cause being shown and subject to such conditions and restrictions as they see fit to impose, may permit a vessel to load goods for exportation or as stores for use on a voyage to an eventual destination outside Liberia other than in a customs port at a place designated by them.

(c) The Minister in charge of the agency responsible for the direction of civil aviation in Liberia may, after consultation with the Commissioner General or Commissioner General's designate, who shall be the Commissioner for Customs, and the other Government agencies concerned with the arrival and departure of aircraft, permit an aircraft to arrive from, or depart to, a place outside Liberia other than a customs airport at a place designated by him.

In such cases, the operator or commander of the aircraft shall reimburse the Government at rates prescribed by regulation for the cost of providing such facilities, including the compensation due to, and the expenses incurred by, the Customs Department and other Government agencies concerned.

Section 1423. Refusal or Revocation of Clearance

(a) For the purpose of securing compliance with any provisions of the customs laws or any other enactment relating to the importation or exportation of goods, the Customs Department, may, on good cause being shown, at any time, refuse clearance of any vessel or aircraft and, where clearance has been granted, at any time whilst the vessel is within the limits of a customs port the aircraft is on the ground at the place of departure demand that the clearance be returned to it.

- (b) Any such demand may be made orally or in writing to the person in charge of the vessel or aircraft and if made in writing may be served by-
 - (1) delivering it to him personally;
 - (2) leaving it on board the vessel or aircraft with the person appearing to be in charge thereof; or,
 - (3) delivering it to the agent of the vessel or aircraft at the port of clearance.
- (c) Where a demand for the return of a clearance is made as aforesaid, the clearance shall forthwith become void.

Section 1424. Outward Manifest

Not later than five working days from the date of clearance of a vessel from a customs port or other place approved by the Commissioner General for a voyage to an eventual destination outside Liberia, the master or his authorized agent shall deliver to the Customs Department, at the customhouse at or nearest to the port or place of departure, a declaration and a manifest in such form and manner and containing such particulars as prescribed by regulation of all goods loaded into vessel for exportation at that port or place.

Section 1425. Simplified Procedures for Transport by Air

Subject to such conditions and restrictions as the Commissioner General sees fit to impose, an aircraft may-

- (a) be cleared outwards and embark passengers and load goods and stores at a customs airport for a flight via another customs airport in Liberia to an eventual destination outside Liberia;
- (b) be cleared outwards and embark passengers and load goods for exportation or as stores for use thereon for a flight to an eventual destination outside Liberia, notwithstanding that the aircraft is continuing its inward flight to another customs airport in Liberia and is carrying passengers and goods brought from a place outside Liberia and not yet cleared on importation; or,
- (c) take aboard passengers and goods at a customs airport for carriage to another customs airport in Liberia notwithstanding that the aircraft-
 - (1) is carrying passengers and goods brought in that aircraft from a place outside Liberia and not yet cleared on importation; or
 - (2) has been cleared outwards and is carrying passengers and goods on a flight to an eventual destination outside Liberia;

provided that such internal carriage of passengers and goods shall not contravene any restriction on such carriage under any provision of the law relating to civil aviation.

Sections 1426-1429. Reserved

Subchapter C. Coasting Traffic

Section 1430. Coasting trade

- (a) Subject to Section 1431, any ship that is engaged in the trade of carrying goods coastwise between places in Liberia shall for the purposes of this Code be a coasting ship.
- (b) Subject to Section 1431, no goods not yet declared on importation and no goods for exportation shall be carried in a ship engaged in the trade of carrying goods coastwise.
- (c) The Commissioner General may by regulation specify what trade by water between places in Liberia is or is not to be deemed to be carrying goods coastwise.

Section 1431. Coasting Trade – Exceptional Provisions

The Customs Department, subject to such conditions and restrictions as they see fit to impose, may-

- (a) permit goods brought by an importing vessel to some place in Liberia but consigned to and intended to be delivered at some other place in Liberia to be transhipped before due declaration of the goods has been made to another ship for carriage coastwise to that other place.
- (b) where any ship has begun to load goods at any place in Liberia for exportation or as stores for use on a voyage to an eventual destination outside Liberia and is to go to any other place to complete loading, permit that ship to carry other goods coastwise until she has completed the loading.
- (c) permit a ship to carry goods coastwise notwithstanding that the ship is carrying goods brought therein from some place outside Liberia and not yet declared on importation; provided however such ship shall not be considered a coasting ship under this Subchapter but shall be subject to the reporting obligations of Subchapter A of Chapter 14 (which relates to arrival of vessels to the customs territory).

Section 1432. Clearance of Coasting Ship

- (a) Subject to the provisions of this Section and except as the Commissioner General by regulation may permit, before any coasting ship departs from any port the master thereof shall deliver to the Customs Department an account in such form and manner and containing such particulars as the Commissioner General shall by regulation direct. Such account, when signed by the Customs Department, shall be the clearance of the ship from that port and the pass for any goods to which the account relates.
- (b) The Customs Department, subject to such conditions as it deems fit to impose, may grant a general authorization for clearance in respect of any coasting ship and any goods carried therein.
- (c) Any such general authorization for clearance may be revoked by the Customs Department by notice in writing delivered to the master or the owner of the ship or to any member of the crew on board the ship.

Section 1433. Deviations from Authorized Operations

If in the case of any vessel which is carrying goods coastwise-

- (a) any goods are taken on board or removed therefrom at sea or any place outside Liberia; or
- (b) except for some unavoidable cause, the vessel touches at any place outside Liberia or deviates from its voyage; or
- (c) the vessel touches at any place outside Liberia

the master or other person in charge shall report the fact to the Customs Department at the first place in Liberia at which the vessel arrives thereafter.

Section 1434. Regulations

The Commissioner General may make regulations as to the carriage of goods coastwise -

- (a) regulating the loading and unloading of the goods; and
- (b) requiring the keeping and production by the master of a coasting ship of such record of the cargo carried on that ship as may be prescribed in the regulations.

Sections 1435-1439. Reserved

Subchapter D. Arrival and Departure of Persons

Section 1440. Reporting Arrival to Liberia

- (a) ***Persons Arriving other than by Conveyance.*** Except as otherwise provided by law or by such regulations as the Commissioner General may prescribe, persons arriving in Liberia other than by vessel, vehicle, or aircraft shall—
 - (1) enter Liberia only at a port of entry or exit designated by the Commissioner General; and
 - (2) immediately—
 - (i). report the arrival, and
 - (ii). present themselves, and all articles accompanying them for inspection;

to the Customs Department at the appropriate customs controlled area designated for that port of entry or exit.
- (b) ***Persons Arriving by Reported Conveyance.*** Except as otherwise authorized by the Commissioner General, passengers and crew members aboard a conveyance the arrival in Liberia of which was made or reported in accordance Section 1403 of this Code, or in accordance with applicable regulations, shall remain aboard the conveyance until authorized to depart the conveyance by the appropriate officer of the Customs Department. Upon departing the conveyance, the passengers and crew members shall immediately report to the designated customs controlled area with all articles accompanying them.
- (c) ***Persons Arriving by Unreported Conveyance.*** Except as otherwise authorized by the Commissioner General, persons aboard a conveyance the arrival in Liberia of which was not made or reported in accordance with the law or regulations referred to in subsection (b) of this Section shall immediately

notify an officer of the Customs Department of and report their arrival, together with appropriate information concerning the conveyance on or in which they arrived, and present their property for customs examination and inspection.

- (d) ***Departure from Customs Controlled Area.*** Except as otherwise authorized by the Commissioner General, any person required to report to a customs controlled area under subsection (a), (b), or (c) of this Section may not depart that area until authorized to do so by the Customs Department.

Section 1441. Declaration and Presentation of Baggage

- (a) Except as otherwise allowed under the customs laws, any person entering Liberia shall, at such place and in such manner as prescribed by regulation, declare anything contained in his baggage or carried with him which—
 - (1) he has obtained outside the Liberia; or
 - (2) being imported goods, he has obtained in Liberia without payment of duty or tax, and in respect of which he is not entitled to exemption from duty under the customs laws.
- (b) Any person entering or leaving Liberia shall answer such questions as the Customs Department may put to him with respect to his baggage and anything contained therein or carried with him, including any currency or bearer negotiable instruments, and shall, if required by the Customs Department, produce that baggage and any such thing for examination at such place as the Commissioner General by regulation may direct, and shall not depart from that place or remove any baggage or article therefrom without the permission of the Customs Department.
- (c) Where the journey of a person arriving by air in Liberia is continued or resumed by air to a destination in Liberia which is not the place where he is regarded for the purposes of this Section as entering the Liberia, subsections (a) and (b) of this Section shall apply in relation to that person on his arrival at that destination as they apply in relation to a person entering the Liberia.

Section 1442. Transportation of Currency and Bearer Negotiable Instruments

- (a) Any person who enters or leaves Liberia with currency or bearer negotiable instruments contained in his baggage or carried with him in an amount equal to or above 500,000 dollars shall declare such currency or bearer negotiable instruments.
- (b) A declaration under this section shall be made at the time and place the Commissioner General shall by regulation prescribe, and shall contain the following information to the extent the Commissioner General so prescribes—
 - (1) the legal capacity in which the person filing the report is acting;
 - (2) the origin, destination, and route of the monetary instruments;
 - (3) when the monetary instruments are not legally and beneficially owned by the person transporting the instruments, or if the person transporting the instruments personally is not going to use them, the identity of the person that gave the instruments to the person transporting them, the identity of the person who is to receive them, or both;

- (4) the amount and kind of monetary instruments transported;
- (5) additional information.

Sections 1443-1444. Reserved

Subchapter E. Goods Imported and Exported By Pipeline

Section 1445. Approved Pipelines

- (a) No goods may be imported into or exported from Liberia by means of a pipeline other than through a pipeline approved for that purpose by a written decision of the Commissioner General and any such pipeline shall be referred to as an "approved pipeline".
- (b) Any approval made under this Section may be revoked or amended by decision of the Commissioner General.
- (c) The Regulation(s) shall prescribe the conditions under which goods may be imported or exported by an approved pipeline.
- (d) Section 1235 to 1237 shall apply to decisions made by the Commissioner General under this Section.

Sections 1446-1499. Reserved

Chapter 15.A. Goods Declaration

Subchapter A. Goods Declaration	44
Section 1500. Obligation to Declare Goods	44
Section 1501. The Declarant	45
Section 1502. Form and Content of Goods Declarations	45
Section 1503. Documents Supporting the Goods Declaration	45
Section 1504. Provisional or Incomplete Declarations.....	46
Section 1505. Supplementary Declaration	46
Sections 1506-1509. Reserved	46
Subchapter B. Lodgment and Acceptance of the Declaration	46
Section 1510. Time and Place of Lodgment.....	46
Section 1511. Acceptance of a Declaration	47
Section 1512. Amendment of a Declaration.....	47
Section 1513. Invalidation of a Declaration	47
Section 1514. Modified Declaration Requirements in Particular Cases.....	48
Section 1515. Simplified Procedures for Authorized Persons	48

Sections 1516-1519. Reserved	49
Subchapter C. Examination of Goods	49
Section 1520. Verification of a Declaration	49
Section 1521. Examination and Sampling of Goods	50
Section 1522. Cooperation between Authorities.....	50
Section 1523. Partial Examination and Sampling of Goods	50
Section 1524. Assessment of Commingled Goods	51
Section 1525. Results of Verification.....	51
Section 1526. Identification Measures.....	51
Sections 1527-1529. Reserved	51
Subchapter D. Release of Goods	52
Section 1530. Release of Goods	52
Section 1531. Release Dependent on Payment or Provision of Guarantee	52
Sections 1532-1534. Reserved	52
Subchapter E. Abandonment; Disposal by the Liberia Revenue Authority	52
Section 1535. Abandonment or Destruction of Imported Goods.....	52
Section 1536. Disposal of Goods by the Liberia Revenue Authority	53
Sections 1537-1539. Reserved	54

Subchapter A. Goods Declaration

Section 1500. Obligation to Declare Goods

(a) Imported goods arriving to Liberia shall be placed under a customs procedure for-

- (1) Home use;
- (2) Temporary Admission;
- (3) Customs Warehouse;
- (4) Free Zone;
- (5) Transit;
- (6) Transshipment;
- (7) Inward Processing; or
- (8) Stores.

- (b) Domestic goods destined for departure from Liberia shall be placed under a customs procedure for exportation or stores.
- (c) All goods intended to be placed under a customs procedure shall be covered by a goods declaration prescribed for the particular procedure.
- (d) Except as otherwise provided, the declarant shall be free to choose the customs procedure under which he wishes to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

Section 1501. The Declarant

- (a) Any person having the right to dispose of the goods shall be entitled to act as declarant.
However, where acceptance of a goods declaration imposes particular obligations on a specific person, the declaration must be made by that person or by his customs broker.
- (b) When a customs broker acts on behalf of a person, the broker shall so indicate in the declaration, and that represented person shall be taken as the declarant.
A person who fails to state that he is acting as a customs broker or who states that he is acting as a customs broker without being empowered to do so shall be deemed to be acting in his own name and on his own behalf.
- (c) The declarant shall be established in Liberia. However, the following declarants shall not be required to be established within Liberia:
 - (1) persons who lodge a declaration for transit or temporary admission;
 - (2) persons who declare goods occasionally, provided that the Customs Department deems this to be justified.
- (d) The Commissioner General may by regulation specify cases and conditions under which the requirement of establishment in Liberia set out in subsection (c) may be waived.

Section 1502. Form and Content of Goods Declarations

- (a) Goods declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared and shall be signed.
- (b) The Commissioner General shall by regulation adopt measures for implementation of this Section.

Section 1503. Documents Supporting the Goods Declaration

- (a) The supporting documents required for application of the provisions governing the customs procedure for which the goods are declared shall be made available to the Customs Department at the time when the declaration is lodged.

However, upon request by the declarant, the Customs Department may allow those documents to be made available after release of the goods.

- (b) When a goods declaration is lodged by means of an electronic record, the Customs Department may accept, instead of the lodging of those documents, access to the relevant data in the economic operator's computer system.
- (c) The Commissioner General shall by regulation adopt measures for the implementation of this Section.

Section 1504. Provisional or Incomplete Declarations

- (a) The Customs Department shall, subject to regulations prescribed under subsection (b), allow any person to have goods placed under a customs procedure on the basis of a provisional or incomplete declaration which may omit certain of the particulars and supporting documents referred to in Section 1502 and Section 1503, respectively.
- (b) The Commissioner General shall by regulation prescribe the conditions under which a provisional or incomplete declaration referred to in subsection (a) of this Section will be allowed, the specifications to which such declarations must correspond, and any other measures necessary for the implementation of this Section.

Section 1505. Supplementary Declaration

- (a) Except as the Commissioner General may otherwise prescribe by regulation, in the case of a provisional or incomplete declaration pursuant to Section 1504, the declarant shall furnish a supplementary declaration containing the further particulars necessary to complete the goods declaration for the customs procedure concerned.
- (b) The supplementary declaration may be of a general, periodic or recapitulative nature.
- (c) The supplementary declaration and the provisional or incomplete declaration referred to in Section 1504 shall be deemed to constitute a single, indivisible instrument taking effect on the date on which the provisional or incomplete declaration is accepted in accordance with Section 1511.

Sections 1506-1509. Reserved

Subchapter B. Lodgment and Acceptance of the Declaration

Section 1510. Time and Place of Lodgement

- (a) All goods imported into Liberia must be placed under a customs procedure within 14 days from the date of arrival.

Where circumstances so warrant, the Customs Department may set a shorter period or authorize an extension of the period referred to in this subsection.
- (b) A declaration shall be lodged during official hours with the Customs Department at the port of entry serving the customs controlled area where the goods are to be released for home use or other customs procedure.

The Customs Department on justified request may allow for submission of the goods declaration outside official hours.

- (c) A declaration covering goods to be imported into Liberia may be lodged before the arrival of the goods to Liberia provided that the goods have already been loaded on board the vessel, aircraft, or vehicle transporting those goods to Liberia.

Section 1511. Acceptance of a Declaration

- (a) Declarations which comply with the conditions set out in this Chapter and regulations issued by the Commissioner General pursuant to subsection (c) shall be accepted by the Customs Department immediately.
- (b) The date of acceptance of the goods declaration by the Customs Department shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.
- (c) The Commissioner General shall by regulation specify detailed rules for the implementation of this Section.

Section 1512. Amendment of a Declaration

- (a) The declarant shall, at his request, be permitted to amend one or more of the particulars of the declaration after the declaration has been accepted by the Customs Department. The amendment shall not render the declaration applicable to goods other than those which it originally covered.
- (b) No such amendment shall be permitted where it is requested after any of the following events-
 - (1) the Customs Department has informed the declarant that they intend to examine the goods;
 - (2) the Customs Department has established that the particulars in question are incorrect; or
 - (3) except as may be otherwise provided by regulation, the Customs Department has released the goods.

Section 1513. Invalidation of a Declaration

- (a) The Customs Department shall, at the request of the declarant, invalidate a declaration already accepted in the following cases-
 - (1) where it is satisfied that the goods are immediately to be placed under another customs procedure;
 - (2) where it is satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the Customs Department has informed the declarant of their intention to examine the goods, a request for invalidation of the declaration shall not be accepted before the examination has taken place.

- (b) The declaration shall not be invalidated after the goods have been released.

Section 1514. Modified Declaration Requirements in Particular Cases

- (a) With the objective of simplifying and expediting the release thereof, the Commissioner General may by regulation vary the requirements in this Code for the declaration, verification and release of the following goods but is not authorized to vary the amount of customs duty payable -
- (1) Goods, where -
 - (i). the aggregate value of the shipment does not exceed an amount specified by the Commissioner General by regulation, but not more than 2,500 dollars; or
 - (ii). different commercial facilitation and risk considerations that may vary for different classes or kinds of goods or different classes of transactions may dictate;
 - (2) Goods damaged during the voyage by fire or through marine casualty or any other cause, without fault on the part of the shipper;
 - (3) Goods recovered from a wrecked or stranded vessel;
 - (4) Personal and household effects not imported in pursuance of a purchase and not intended for sale;
 - (5) Goods sent by person abroad as gift to persons in Liberia;
 - (6) Articles carried on the person or contained in the baggage of a person arriving in Liberia;
 - (7) Tools of trade of a person arriving in Liberia;
 - (8) Personal effects of citizens of the Republic of Liberia who have died abroad;
 - (9) Commercial means of transport eligible for temporary admission or re-importation in the same state;
 - (10) Live animals and perishable goods; and
 - (11) Goods transported by express consignment operators.
- (b) Such modified declaration, verification and release processes may include, without limitation, use of verbal declarations, reduced data requirements and simplified forms, or use of a commercial document in place of the customs declaration.

Section 1515. Simplified Procedures for Authorized Persons

- (a) The Customs Department shall allow authorized persons use of simplified customs formalities and controls, which may include-
- (1) release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final goods declaration;
 - (2) conducting customs formalities at the declarant's premises or another place authorized by the Commissioner General;
 - (3) allowing a single goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person;

- (4) use of the authorized person's commercial records to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other customs laws; or
 - (5) allowing the lodgement of the goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary declaration.
- (b) The Commissioner General shall by regulation adopt measures necessary for implementation of this Section, including rules in respect of the following:
- (1) the granting of any authorizations referred to in subsection (a);
 - (2) the cases in which review of the authorizations is to be carried out and the conditions under which their use is to be monitored by the Liberia Revenue Authority ;
 - (3) the conditions under which the authorizations are granted;
 - (4) the conditions under which a person may be authorized to carry out certain customs formalities which should in principle be carried out by the Customs Department, including the self-assessment of import and export duties, and to perform certain controls under supervision by the Customs Department;
 - (5) the conditions under which the authorizations may be suspended or revoked;
 - (6) the specific roles and responsibilities of the competent customs officers involved, particularly in respect of the controls to be applied; and
 - (7) the form of, and any time limit for, the completion of formalities.
- (c) Where an international treaty or agreement to which Liberia is a party allows simplified customs formalities and controls provided under this Section to be provided to persons established in a country or territory other than Liberia, the Liberia Revenue Authority, shall grant such benefits to such persons if the Commissioner General determines that such persons have the status of an authorized person under the relevant legislation of that foreign country or territory.

Sections 1516-1519. Reserved

Subchapter C.Examination of Goods

Section 1520.Verification of a Declaration

The Customs Department may, for the purpose of verifying the accuracy of the particulars contained in a goods declaration which it has accepted,-

- (a) examine the declaration and all of the supporting documents;
- (b) require the declarant to present other documents;
- (c) examine the goods;
- (d) take samples for analysis or for detailed examination of the goods.

Section 1521.Examination and Sampling of Goods

- (a) Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.
- (b) The declarant shall have the right to be present or represented when the goods are examined and when samples are taken. Where the Customs Department has reasonable grounds for so doing, it may require the declarant to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.
- (c) Samples shall be taken only where deemed necessary by the Customs Department to establish the tariff description or value of goods or to ensure the application of other provisions of laws of Liberia. Samples drawn shall be as small as necessary to conduct the examination or analysis.
- (d) Provided that samples are taken in accordance with the customs laws, the Liberia Revenue Authority shall not be liable for payment of any compensation in respect thereof but shall bear the costs of its analysis or examination.
- (e) Where the results of the test or examination of the sample are adverse to the declarant, the Liberia Revenue Authority , may, on request of the declarant, conduct a second test or examination of the goods and, if appropriate, may accept the results of such test for purposes of verification of the customs declaration: provided that such second test or examination shall be permitted only if the goods have not been released or that, if they have been released, the declarant proves that they have not been altered in any way.
- (f) The Commissioner General may authorize any laboratory to conduct tests or examinations of imported goods for any purposes under this Code. Designation of such laboratories shall be subject to prior accreditation and supervision by the Customs Department in accordance with such regulations and procedures as the Commissioner General may prescribe. The Liberia Revenue Authority shall ensure the publication of the name and address of any such authorized laboratory.

Section 1522.Cooperation between Authorities

Where, in respect of the same goods, controls other than customs controls are to be performed by Government authorities other than the Customs Department, the Customs Department shall, in close cooperation with those other authorities, endeavor to have those controls performed wherever possible at the same time and place as customs controls, with the Customs Department having the coordinating role in achieving this.

Section 1523.Partial Examination and Sampling of Goods

- (a) Where only part of the goods covered by a goods declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods covered by the same declaration.

However, the declarant may request a further examination or sampling of the goods if he considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted, provided that the goods have not been released or that, if they have been released, the declarant proves that they have not been altered in any way.

- (b) For the purposes of subsection (a), where a goods declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.
- (c) The Commissioner General shall, by regulation, adopt measures specifying the procedure to be followed in the event of divergent results of examinations pursuant to subsection (a) of this Section.

Section 1524. Assessment of Commingled Goods

Whenever goods liable to different rates of duty are so packed or commingled that the quantity or value of each class or description of goods cannot readily be ascertained on examination thereof by an officer, then the whole of the contents of the container or lot in which the goods are so packed or commingled shall be subject to the highest rate of duty applicable to any part thereof:

provided that the declarant may at his own risk and expense segregate the goods in such a manner that the classification, quantity and value of each class or description of goods may be properly ascertained.

Section 1525. Results of Verification

- (a) The results of verifying the goods declaration shall be used for the application of the provisions governing the customs procedure under which the goods are placed.
- (b) Where the goods declaration is not verified, subsection (a) shall apply on the basis of the particulars contained in the declaration.

Section 1526. Identification Measures

- (a) The Customs Department or, where appropriate, persons authorized to do so by the Customs Department, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the customs procedure for which those goods have been declared.
- (b) Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the Customs Department or, where they are authorized to do so by the Customs Department, by persons, unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

Sections 1527-1529. Reserved

Subchapter D.Release of Goods

Section 1530.Release of Goods

- (a) Without prejudice to Section 1531, goods declared shall be released as soon as the Customs Department has examined them or decided not to examine them in accordance with regulation, provided that-
 - (1) the due amount of import or export duties and taxes, fees and penalties, if applicable, have been fully paid;
 - (2) no offence has been found;
 - (3) the import or export license or any other documents required have been acquired; and
 - (4) all permits and clearances have been acquired.
- (b) If the Customs Department is satisfied that in accordance with regulations, the declarant will subsequently accomplish all the formalities in respect of clearance it shall release the goods, provided that the declarant submits a provisional or incomplete declaration pursuant to Section 1504 of this Act, and that a guarantee issued to the satisfaction of the Commissioner General as defined in regulation has been furnished to ensure collection of any applicable duties and taxes.
- (c) When the Customs Department decides that it requires laboratory analysis of samples, detailed technical documents or expert advice, it shall release the goods before the results of such examination are known, provided that any security required in accordance with regulation has been furnished and provided it is satisfied that the goods are not subject to prohibitions or restrictions.

Section 1531.Release Dependent on Payment or Provision of Guarantee

- (a) Where the placing of goods under a customs procedure gives rise to a customs liability, the release of the goods shall be conditional upon the payment of the amount of import or export duties and taxes corresponding to the customs liability or the provision of a guarantee as defined by regulation to cover that liability.
- (b) Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the provision of a guarantee is required, those goods shall not be released for the customs procedure in question until such guarantee is provided.

Sections 1532-1534. Reserved

Subchapter E.Abandonment; Disposal by the Liberia Revenue Authority

Section 1535.Abandonment or Destruction of Imported Goods

- (a) Imported goods may, with the prior permission of the Liberia Revenue Authority and provided that no offense has been detected, be abandoned to the Government by the declarant or by the owner or person who has custody of the goods, or destroyed or rendered commercially valueless under

control of the Liberia Revenue Authority. Any costs involved shall be borne by the person concerned.

- (b) Imported goods shall be considered abandoned to the Government where the customs formalities necessary to place the goods under a customs procedure are not initiated within 30 days after date of arrival to Liberia.

Section 1536. Disposal of Goods by the Liberia Revenue Authority

- (a) Subject to such regulations as the Commissioner General shall prescribe, the Liberia Revenue Authority shall take any necessary measures, including seizure and forfeiture, sale at public auction or destruction, to dispose of goods in the following cases-
 - (1) where the customs formalities necessary to place the goods under a customs procedure are not initiated within the period prescribed by this Code.
 - (2) where the goods cannot be released for any of the following reasons:
 - (i). it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the Liberia Revenue Authority;
 - (ii). the documents which must be produced before the goods can be placed under, or released for, the customs procedure requested have not been made available;
 - (iii). payments or a guarantee which should have been made or provided in respect of import or export duties and taxes, as the case may be, have not been made or provided within the period prescribed;
 - (iv). they are subject to prohibitions or restrictions;
 - (3) where the goods have not been removed within 5 days after their release;
 - (4) where, after their release, the goods are found not to have fulfilled the conditions for that release;
 - (5) where goods are abandoned to the Government in accordance with Section 1535.
- (b) The Customs Department, at the risk and expense of the declarant or, where applicable, the owner or person who has custody of the goods, shall transfer the goods in question to a customs controlled area or such other place under supervision of the Customs Department as it may designate.
- (c) The surplus of the proceeds of a sale held under this Section, after the payment of storage charges, expenses, import or export duties and taxes, fees, penalties and other charges, and the satisfaction of any lien for freight, charges or contribution in general average, shall be deposited in the consolidated fund and available for appropriation by the Legislature for general purposes of the Government if claim therefore is not filed within ten days from the date of sale. The sale of such goods shall exonerate the master of any vessel, the commander of any aircraft or the person in charge of any vehicle in which the goods were imported from all claims of the owner thereof, who, nevertheless, on due proof of his interest as owner, shall be entitled to receive the amount of any surplus of the proceeds of sale less a ten percent charge for Customs handling.

- (d) The computation of import or export duties and taxes, fees or other charges for the purposes of sale at auction under this Section shall be at the rate or rates applicable at the time the goods became subject to such sale.

Sections 1537-1539. Reserved

Chapter 15B. Customs Procedures

Subchapter A. Home Use	56
Section 1540. Definition	56
Section 1541. Re-Importation in the Same State.....	56
Section 1542. Re-Importation after Processing Abroad	57
Sections 1543-1544. Reserved.....	57
Subchapter B. Temporary Admission	57
Section 1545. Definition	57
Section 1546. Situations Covered by Temporary Admission Procedure	58
Section 1547. Discharge of the Temporary Admission Procedure.....	58
Section 1548. Transfer of Temporary Admission	58
Section 1549. Period of Time Allowed for Temporary Admission	58
Sections 1550-1554. Reserved.....	59
Subchapter C. Customs Warehouse	59
Section 1555. Definition	59
Section 1556. Authorized Operations	59
Section 1557. Transfer of Ownership	60
Section 1558. Duration of Customs Warehouse Procedure	60
Section 1559. Inter-Warehouse Transfers.....	60
Section 1560. Responsibility	60
Section 1561. Discharge of the Procedure	61
Sections 1562-1564. Reserved.....	61
Subchapter D. Free Zone	61
Section 1565. Definition	61
Section 1566. Domestic Goods in Free Zones.....	61
Section 1567. Presentation of Goods and their Placement under the Procedure.....	61
Section 1568. Authorized Operations	62

Section 1569. Imported goods in Free Zones	62
Section 1570. Bringing Goods out of Free Zones	62
Section 1571. Customs Status	62
Section 1572. Transfer of Ownership	62
Section 1573. Discharge of the Procedure	63
Section 1574. Reserved	63
Subchapter E. Transit	63
Section 1575. Definition	63
Section 1576. Transit Obligations of Declarant and Carrier	63
Section 1577. Discharge of the Transit Procedure	64
Section 1578. Status of Goods at Customs Office of Destination	64
Section 1579. Reserved	64
Subchapter F. Transshipment	64
Section 1580. Definition	64
Section 1581. Admission to Transshipment	65
Section 1582. Transshipment Obligations	65
Section 1583. Reserved	65
Subchapter G. Inward Processing	65
Section 1584. Definitions	65
Section 1585. Inward Processing	66
Section 1586. Authorization	66
Section 1587. Equivalent Goods	67
Section 1588. Records	68
Section 1589. Transfer of Rights and Obligations	68
Section 1590. Movement of Goods	68
Section 1591. Standard Rates of Yield	68
Section 1592. Discharge of the Procedure	69
Section 1593. Period for Discharge of the Procedure	69
Section 1594. Reserved	69
Subchapter H. Export	69
Section 1595. Definition	69
Subchapter I. Stores	69

Section 1596. Stores on Board Arriving Vessels and Aircraft	69
Section 1597. Other Disposal of Stores	70
Section 1598. Supply of Stores Exempted from Customs Duties.....	70
Section 1599. Reserved	70

Subchapter A.Home Use

Section 1540.Definition

- (a) Imported goods intended to be put on the Liberian market or intended for private use or consumption within Liberia shall be placed under the customs procedure for home use.
- (b) Release for home use shall entail the following-
 - (1) payment of any import duties and taxes due;
 - (2) payment, as appropriate, of other charges or fees, as provided for under relevant laws relating to the collection of those charges or fees;
 - (3) compliance with any trade defense measures and any prohibitions and restrictions, insofar as they do not have to be applied at an earlier stage; and
 - (4) completion of the other formalities specified for the importation of the goods.
- (c) Goods released for home use may be disposed of without Customs restriction, and shall confer on imported goods the customs status of domestic goods.

Section 1541.Re-Importation in the Same State

- (a) Whenever goods, whether originating in Liberia or not, of a kind chargeable with customs duties are re-imported into Liberia after exportation therefrom and declared for home use, such goods shall be exempted from such duty and taxes on such re-importation if it is shown to the satisfaction of the Customs Department -
 - (1) that such goods had not been imported prior to their exportation; or
 - (2) that such goods had been imported prior to their exportation and were not at the time of such importation liable to customs duties; or
 - (3) that such goods had been imported prior to their exportation and that all customs duties with which they were chargeable on such importation had been duly paid and either no drawback of duties has been paid on such exportation or all drawbacks so paid has been repaid to the Liberia Revenue Authority; and
 - (4) that such goods remain in the same state in which they were exported.
- (b) This Section shall not apply to goods in the manufacture or production of which there has been used any imported component which, if it had been imported at the date of reimportation of the goods,

would be chargeable with a duty of customs, unless it is shown to the satisfaction of the Customs Department that-

- (1) no duty was chargeable on such component at the time of its original importation, or that any such duty then chargeable had been paid; and
 - (2) no drawback of any such duty was paid on exportation of the goods or that any such drawback has been repaid to the Liberia Revenue Authority.
- (c) Goods which have been imported and exported by way of transit or transshipment or temporarily imported without payment of duty with a view of their re-exportation only shall not be deemed to have been imported or exported for the purpose of subsections (a) and (b) of this Section.

Section 1542. Re-Importation after Processing Abroad

(a) Whenever goods which are of a kind chargeable on importation into Liberia with customs duties are exported and are subsequently re-imported after having been subjected to any process (whether of repair or further manufacture) outside Liberia and would, if they had not been subjected to such process, be exempted from duty on such re-importation then in every such case-

- (1) if the form or character of such goods has, in the opinion of the Customs Department, been substantially changed by such process, duty shall be charged on the full value of such goods on importation;
 - (2) if the form or character of such goods has, in the opinion of the Customs Department not been substantially changed by such process duty shall be charged only on the amount by which in the opinion of the Customs Department the value of the goods at the time of exportation was increased by subjection to process;
 - (3) when computing the amount by which the value of the goods has been increased by subjection to process, the Customs Department, if it thinks fit, may fix the amount by reference to the sum which is shown to its satisfaction to have been paid for the processing of such goods.
- (b) Photographic and cinematographic film exposed in Liberia and developed or printed abroad shall be exempt from duty on importation.
- (c) Nothing in this Section shall operate to effect in any way a legal exemption from specified customs duties conferred by law on the importation into Liberia of goods which have been exported therefrom for the purpose of being subjected to and have been so subjected to, any process, outside Liberia for which such exemption is allowed.

Sections 1543-1544. Reserved

Subchapter B. Temporary Admission

Section 1545. Definition

(a) Under the temporary admission procedure, goods may be imported into Liberia conditionally relieved totally or partially from payment of import duties, taxes and trade defense levies; such goods

must be imported for specific purpose and must be intended for re-export within a specified period and without having undergone any change except normal depreciation due to the use made of them. Such goods shall be subject to Customs User Fee consistent with regulation.

(b) The temporary admission procedure may only be used if the following conditions are met-

- (1) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;
- (2) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure;
- (3) unless otherwise provided for in the customs laws, provision of a guarantee in order to ensure payment of the amount of any import duty and taxes which may be incurred in respect of the goods; and
- (4) the requirements for total duty relief specified by the customs laws are met.

Section 1546. Situations Covered by Temporary Admission Procedure

The Commissioner General shall by regulation specify the cases in which, and the conditions under which, the temporary admission procedure may be used.

In adopting those measures, account shall be taken of international agreements and of the nature and the use of the goods.

Section 1547. Discharge of the Temporary Admission Procedure

The temporary admission procedure shall be discharged when the goods are re-exported or placed under a subsequent customs procedure.

Section 1548. Transfer of Temporary Admission

On request, the Customs Department may, in writing, authorize the transfer of the benefits of the temporary admission procedure to another person provided that such person

- satisfies the conditions specified in the customs laws regarding the procedure, and
- accepts the obligations of the person who declared the good for temporary admission.

Section 1549. Period of Time Allowed for Temporary Admission

(a) The Commissioner General shall by regulation prescribe the period within which goods placed under the temporary admission procedure must be discharged. Such period must be long enough for the objective of authorized use to be achieved.

The maximum period during which goods may remain under the temporary admission procedure shall be 12 months even where the procedure was discharged by placing the goods under the customs warehouse or free zone procedure and subsequently placing them under the temporary admission procedure again.

(b) Where, in exceptional circumstances, the authorized use cannot be achieved within the periods referred to in subsection (a), the Liberia Revenue Authority may, at the duly justified request of the declarant or an authorized transferee, extend those periods for a reasonable duration.

Sections 1550-1554. Reserved

Subchapter C. Customs Warehouse

Section 1555. Definition

(a) Under the customs warehousing procedure imported goods may be stored in Liberia in a customs-controlled area authorized for that purpose without being subject to-

- (1) import duties and taxes; or
- (2) trade defense measures, insofar as they do not prohibit the entry or exit of goods into or from Liberia.

(b) In accordance with Section 1657, domestic goods may be placed under the customs warehousing procedure in order to benefit from drawback of import duties on condition that they will be subsequently exported.

(c) The Customs Department may where an economic need exists and customs controls will not be adversely affected, authorize the following to take place in a customs warehouse:

- (1) storage of domestic goods, or
- (2) processing of goods under the inward processing procedure, subject to the conditions specified for that procedure;

provided, however, that such goods shall not be regarded as being under the customs warehousing procedure.

Section 1556. Authorized Operations

Subject to such conditions and restrictions as the Customs Department sees fit to impose consistent with regulation, and without prejudice to any reasonable conditions imposed by the customs warehouse proprietor, any person entitled to dispose of the warehoused goods shall be allowed to-

- (a) inspect the goods
- (b) take samples, against payment of import duties and taxes wherever applicable;
- (c) carry out operations necessary for preservation of the goods; and
- (d) carry out such other normal handling operations as are necessary to improve the packaging or marketable quality of the goods or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, and repacking.

Section 1557. Transfer of Ownership

Subject to such conditions and restrictions as the Commissioner General by regulation may prescribe, transfer of the ownership of goods under the customs warehouse procedure shall be allowed.

Section 1558. Duration of Customs Warehouse Procedure

(a) No goods shall remain in customs warehouse for longer than two years from the date first placed under the customs warehouse procedure; provided that the Customs Department may grant an extension of time but that any such extension shall not exceed four years from the date the goods are first placed under the Customs warehouse procedure.

(b) If any goods which have not been duly cleared for withdrawal remain in warehouse beyond the time allowed in subsection (a) above, the Customs Department shall cause the goods and waste (where the goods have been destroyed) to be removed to a customs controlled area authorized for temporary storage of goods at the risk and expense of the warehouse proprietor or importer or owner of the goods.

Section 1559. Inter-Warehouse Transfers

Subject to such conditions and restrictions as the Customs Department shall impose, a person entitled to dispose of the goods may move all or a part of them from one customs warehouse to another.

Section 1560. Responsibility

(a) The customs warehouse licensee and the declarant or subsequent owner of the goods shall be responsible for the following-

- (1) ensuring that goods are not removed from customs control;
- (2) fulfilling the obligations arising from the storage of goods covered by the customs warehousing procedures;
- (3) complying with the particular conditions specified in the license for the operation of a customs warehouse; and
- (4) complying with regulations issued thereunder.

(b) By way of derogation from subsection (a), where the license concerns a public customs warehouse, it may provide that the responsibilities referred to in points (1) or (2) of subsection (a) devolve exclusively upon the declarant or subsequent owner of the goods.

(c) The declarant or subsequent owner of the goods shall be responsible for -

- (1) fulfilling the obligations arising from the placing of the goods under the customs warehousing procedure.
- (2) unless otherwise provided for in the customs laws, provision of a guarantee in order to ensure payment of the amount of any import duty and taxes which may be incurred in respect of the goods.

Section 1561. Discharge of the Procedure

The customs warehouse procedure shall be discharged when the goods placed under the procedure are placed under a subsequent customs procedure, have left Liberia, have been destroyed with no waste remaining, or are abandoned to the Government in accordance with Section 1535.

Sections 1562-1564. Reserved***Subchapter D. Free Zone******Section 1565. Definition***

- (a) Under the free zone procedure imported goods may be placed in an area designated under the laws of Liberia as a free zone without being subject to-
 - (1) import duties and taxes; or
 - (2) any trade defense measures, insofar as they do not prohibit the entry or exit of goods into or from Liberia.
- (b) In accordance with Section 1657, and subject to such conditions and restrictions as the Liberia Revenue Authority shall prescribe by regulation, domestic goods may be placed under the free-zone procedure in order to benefit from drawback of import duties.

Section 1566. Domestic Goods in Free Zones

- (a) Domestic goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free-zone procedure.
- (b) At the request of the person concerned, the Customs Department shall certify the customs status as domestic goods of the following goods:
 - (1) domestic goods which enter a free zone;
 - (2) domestic goods which have undergone processing operations within a free zone;
 - (3) goods released for home use within a free zone.

Section 1567. Presentation of Goods and their Placement under the Procedure

- (a) Goods brought into a free zone shall be presented to the Customs Department and undergo the prescribed customs formalities in the following cases:
 - (1) where they are brought into the free zone directly from outside of Liberia;
 - (2) where they have been placed under a customs procedure which is ended or discharged when they are placed under the free-zone procedure;
 - (3) where they are placed under the free-zone procedure in order to benefit from drawback of import duties and taxes;
 - (4) where legislation establishing the free zone or other legislation provides for such formalities.

- (b) Goods brought into a free zone in circumstances other than those covered by paragraph 1 of subsection (a) need not be presented to customs physically prior to entry into free zone except where requested to do so by Customs. Without prejudice to the foregoing, such goods must go through other Customs formalities.
- (c) Without prejudice to Section 1566, goods brought into a free zone are deemed to be placed under the free-zone procedure at the moment of their entry into a free zone, unless they have already been placed under another customs procedure, and are subject to Customs User Fee.

Section 1568. Authorized Operations

Goods placed under the free zone procedure may undergo-

- (a) the usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale, subject to such conditions and restrictions as the Liberia Revenue Authority sees fit to impose; and
- (b) such other operations or processing as may be provided under the legislation establishing the free zone or other legislation.

Section 1569. Imported goods in Free Zones

Imported goods may, while they remain in a free zone, be released for home use or be placed under the inward processing or temporary admission procedure, under the conditions laid down for those procedures.

In such cases the goods shall not be regarded as being under the free-zone procedure.

Section 1570. Bringing Goods out of Free Zones

Without prejudice to legislation establishing the free zone or other legislation, goods in a free zone may be exported from Liberia, or brought into another part of Liberia from the free zone.

Where not otherwise declared for a prior specific customs procedure, imported goods brought from a free zone into another part of Liberia shall be considered goods in temporary storage pending lodgment of the goods declaration.

Section 1571. Customs Status

Where goods are brought out of a free zone into another part of Liberia or placed under a customs procedure, they shall be regarded as imported goods unless their customs status as domestic goods has been proven by the certificate referred to in Section 1566(b) or by any other status document provided for in the customs laws.

However, for the purposes of applying export duties and export licenses or export control measures prescribed by law, such goods shall be regarded as domestic goods, unless it is established that they do not have the customs status of domestic goods.

Section 1572. Transfer of Ownership

Subject to such conditions and restrictions as the Commissioner General by regulation may prescribe, transfer of the ownership of goods under the free zone procedure shall be allowed.

Section 1573. Discharge of the Procedure

The free zone procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have left Liberia, or have been destroyed with no waste remaining, or are abandoned to the Government in accordance with Section 1535.

Section 1574. Reserved

Subchapter E. Transit

Section 1575. Definition

(a) Under the transit procedure, any imported goods other than explosives and goods the importation of which is prohibited may be moved from one port of entry or exit to another within Liberia by a bonded carrier without being subject to-

- (1) import duties and taxes; or
- (2) any trade defense measures, insofar as they do not prohibit the entry or exit of goods into or from Liberia.

(a) A movement referred to in subsection (a) shall take place in one of the following ways:

- (1) under the transit procedure under the customs laws;
- (2) in accordance with the TIR Convention (Customs Convention on the International Transport of Goods under Cover of TIR Carnets), provided that such movement:
 - (i) began or is to end outside Liberia; or
 - (ii) is effected between two points in Liberia through the territory of a country or territory outside Liberia;
- (3) in accordance with the ATA Convention/Istanbul Convention (Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods/Convention on Temporary Admission), where a transit movement takes place;
- (4) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

(b) The Commissioner General shall prescribe in regulations setting out the cases and conditions under which goods may be transported under the transit procedure otherwise than by a bonded carrier and such other measures as necessary for the operation of the transit procedure.

Section 1576. Transit Obligations of Declarant and Carrier

(a) A declarant who places goods under the transit procedure shall be responsible for-

- (1) presentation of the goods intact and the required information at the customs office of destination within the prescribed time limit, by means of any prescribed itinerary, and in compliance with the measures taken by the Customs Department to ensure their identification;
 - (2) observance of the customs laws relating to the procedure; and
 - (3) provision of a guarantee in order to ensure payment of the amount of any import duty and taxes which may be incurred in respect of the goods unless otherwise provided for in the customs laws.
- (b) The obligation of the declarant shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the Customs office of destination in accordance with the customs laws.
- (c) A carrier or person responsible for the transiting of goods who accepts goods knowing that they are moving under the transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit, by means of any approved routes as may be specified by the Liberia Revenue Authority, and in compliance with the measures taken by the Customs Department to ensure their identification.

Section 1577. Discharge of the Transit Procedure

The transit procedure shall be discharged by the Customs Department when it is in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

Section 1578. Status of Goods at Customs Office of Destination

Where not otherwise declared for a customs procedure, imported goods for which the transit procedure is ended shall have the status of goods in temporary storage.

The transit document shall constitute the declaration for temporary storage.

Section 1579. Reserved

Subchapter F. Transshipment

Section 1580. Definition

- (a) Under the transshipment procedure, any imported goods may be transferred from an importing vessel or aircraft to an exporting vessel or aircraft within the same port of entry or exit without being subject to-
- (1) import duties and taxes; or
 - (2) any trade defense measures, other than those provisions which prohibit the entry of goods into, or exit of goods from, Liberia.
- (b) The Commissioner General shall by regulation-
- (1) designate the ports of entry where goods may be transshipped;

- (2) specify the maximum time period allowed after arrival for the export of goods that are placed under the transshipment procedure; and
- (3) adopt such other measures as may be deemed necessary for implementation of this Subchapter.

Section 1581. Admission to Transshipment

- (a) Notwithstanding Section 1510 of this Code, a declaration to place goods under the transshipment procedure may be lodged prior to the arrival of the goods to Liberia.
- (b) Subject to such restrictions and conditions as the Commissioner General may prescribe by regulation, an advance cargo declaration submitted under Section 1400 in respect of goods transshipped may serve as a declaration for transshipment.
- (c) Notwithstanding the provisions of Section 1415 of this Code, goods placed under the transshipment procedure may be exported from Liberia without submission of a pre-departure declaration but must comply with subsection (b) of this section.

Section 1582. Transshipment Obligations

- (a) A declarant who places goods under the transshipment procedure shall be responsible for-
 - (1) securing the goods off-loaded from the importing vessel or aircraft in a customs controlled area duly authorized for that purpose;
 - (2) compliance with any measures taken by Customs Department to ensure the identification of the goods;
 - (3) loading the goods on the exporting carrier within the prescribed time limit;
 - (4) observance of the customs laws relating to the procedure; and
 - (5) compliance with regulation issued thereunder.
- (b) The obligation of the declarant shall be met and the transshipment procedure shall end when the goods are loaded on board the vessel or aircraft that will export the goods from Liberia.
- (c) Transshipment goods may be moved from one customs-controlled area to another at the same port of entry or exit where the goods were offloaded subject to prior authorization of the Customs Department.

Section 1583. Reserved

Subchapter G. Inward Processing

Section 1584. Definitions

In this subchapter-

- (a) "***processing operations***" means any of the following-
 - (1) the working of goods, including erecting or assembling them or fitting them to other goods;
 - (2) the processing of goods;

- (3) the destruction of goods;
- (4) the repair of goods, including restoring them and putting them in order;
- (5) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories).
- (b) **"rate of yield"** means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure.
- (c) **"processed products"** means goods placed under the inward processing procedure which have undergone processing operations.
- (d) **"equivalent goods"** means goods described in Section 1587.

Section 1585. Inward Processing

- (a) Without prejudice to use of equivalent goods, imported goods may be used in Liberia under the inward-processing procedure in one or more processing operations without such goods being subject to any of the following-
 - (1) import duties and taxes;
 - (2) any trade defense measures, insofar as they do not prohibit the entry of goods into, or exit of goods from, Liberia.
- (b) The inward-processing procedure may be used in cases other than repair and destruction only where, without prejudice to the use of production accessories, the goods placed under the procedure can be identified in the processed products.
- (c) In the case of equivalent goods, the inward processing procedure may be used where compliance with the conditions prescribed in respect of use of equivalent goods can be verified.
- (d) In addition to subsections (a) and (b), the inward-processing procedure may also be used for goods intended to undergo operations to ensure their compliance with technical requirements for their release for free circulation.

Section 1586. Authorization

- (a) An authorization from the Liberia Revenue Authority shall be required for the use of the inward processing procedure.
 The conditions under which the use of the inward processing procedure is permitted shall be set out in the authorization.
- (b) The Commissioner General shall by regulation adopt measures for-
 - (1) the granting of the authorization referred to in subsection (a);
 - (2) the cases in which review of the authorization is to be carried out;
 - (3) the conditions under which the authorization is granted;

- (4) the conditions under which the authorization may be suspended or revoked; and
- (5) the form of, and any time limit for, the completion of formalities.
- (c) Except where otherwise provided for in the customs laws, the authorization referred to in subsection (a) shall be granted only to the following persons-
 - (1) persons who are established in Liberia;
 - (2) persons who provide the necessary assurance of the proper conduct of the operations and provide a guarantee; and
 - (3) the person who carries out processing operations on the goods or arranges for them to be carried out.
- (d) Except where otherwise provided for and in addition to subsection (c), the authorization referred to in subsection (a) shall be granted only where the following conditions are fulfilled-
 - (1) where the Customs Department is able to exercise customs controls without having to introduce administrative arrangements disproportionate to the economic needs involved;
 - (2) where the essential interests of Liberian producers would not be adversely affected by an authorization (economic conditions).

The essential interests of Liberian producers shall be deemed not to be adversely affected except where evidence to the contrary exists or the Commissioner General has by regulation provided that such interests are deemed adversely affected in the circumstances presented by the authorization.
- (e) Where evidence exists that the essential interests of Liberian producers are likely to be adversely affected by the grant of an authorization under this Section, an examination of the economic conditions by the Commissioner General shall take place.
- (f) The Commissioner General shall by regulation adopt measures governing the following:
 - (1) examination of the economic conditions;
 - (2) the determination of cases in which the essential interests of Liberian producers are likely to be adversely affected;
 - (3) the determination of cases in which the essential interests of Liberian producers shall be deemed to be adversely affected.
- (g) The holder of the authorization shall notify the Liberia Revenue Authority of all factors arising after the authorization was granted which may influence its continuation or content.

Section 1587. Equivalent Goods

- (a) Equivalent goods shall consist in domestic goods which are processed instead of the goods placed under the inward processing procedure. Except as the Commissioner General may provide by regulation, equivalent goods shall have the same tariff classification, the same commercial quality, and the same technical characteristics as the goods which they are replacing.

- (b) The Liberia Revenue Authority shall authorize the following, provided that the proper conduct of the procedure, in particular as regards customs controls, is ensured-
 - (1) the use of equivalent goods under the inward processing procedure;
 - (2) the exportation of processed products obtained from equivalent goods before the importation of the goods they are replacing ("prior exportation");
- (c) The use of equivalent goods shall not be permitted where it would lead to an unjustified import duty advantage.
- (d) In the case of prior exportation referred to in paragraph (2) of subsection (b) of this Section, and where the processed products would be liable to export duties if they were not being exported in the context of the inward processing procedure, the holder of the authorization shall provide a guarantee to ensure payment of the duties should the goods which the equivalent goods replaced not be imported within the period referred to in Section 1593.

Section 1588. Records

Except as otherwise provided under the customs laws, the person authorized under Section 1586 and all persons carrying on an activity involving the storage, working or processing of goods placed under the inward processing procedure or the processed products shall keep records in a form approved by the Liberia Revenue Authority.

The records must enable the Customs Department to supervise the inward processing procedure in particular with regard to identification of the goods placed under that procedure, their customs status, and their movements.

Section 1589. Transfer of Rights and Obligations

The rights and obligations of the holder of an authorization with regard to goods which have been placed under the inward processing procedure may, under the conditions prescribed by the Liberia Revenue Authority, be fully or partially transferred to other persons who comply with the conditions prescribed for the procedure.

Section 1590. Movement of Goods

Goods placed under the inward processing procedure may be moved between different places in Liberia insofar as this is provided for in the authorization or under the customs laws.

Section 1591. Standard Rates of Yield

Except where a rate of yield has been specified by other law the Liberia Revenue Authority shall set either the rate of yield or average rate of yield of the processing operation or, where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Section 1236 and Section 1237.

Section 1592. Discharge of the Procedure

The inward processing procedure shall be discharged when the goods placed under the procedure or the processed products are placed under a subsequent customs procedure, have left Liberia, or have been destroyed with no waste remaining, or are abandoned to the Government in accordance with Section 1535.

Section 1593. Period for Discharge of the Procedure

- (a) The Liberia Revenue Authority shall specify the period within which the inward-processing procedure is to be discharged, in accordance with Section 1592.

That period shall run from the date on which the imported goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.

- (b) The Liberia Revenue Authority may grant an extension, of reasonable duration, of the period specified pursuant to subsection (a) on submission of a duly justified request by the holder of the authorization.

The authorization may specify that a period which commences in the course of a calendar month, quarter, or semester shall end on the last day of a subsequent calendar month, quarter, or semester respectively.

- (c) In cases of prior exportation in accordance with Section 1587(b)(2), the Liberia Revenue Authority shall specify the period within which the imported goods must be declared for the procedure. That period shall run from the date of acceptance of the export declaration relating to the processed products obtained from the corresponding equivalent goods.

Section 1594. Reserved

Subchapter H. Export

Section 1595. Definition

- (a) Domestic goods destined to leave Liberia shall be placed under the export procedure.
- (b) The provisions of Section 1416 concerning exit formalities shall apply to goods placed under the export procedure.

Subchapter I. Stores

Section 1596. Stores on Board Arriving Vessels and Aircraft

- (a) Subject to such conditions and restrictions as the Commissioner General may by regulation impose, and except as otherwise provided under this Subchapter, goods carried as stores on aircraft or vessels arriving from a place outside Liberia and duly reported on arrival shall be exempt from import duties and taxes, provided that such stores-

- (1) shall not be used before the departure of the ship or aircraft from its last port of departure in Liberia otherwise than for the use of the passengers or crew or for the service of the ship or aircraft; and
 - (2) shall not be unshipped or unloaded.
- (b) The Customs Department may require the person in charge of the vessel or aircraft to take appropriate measures to prevent any unauthorized use of the stores including sealing of the stores, when necessary.

Section 1597. Other Disposal of Stores

- (a) Notwithstanding Section 1596, goods carried as stores on aircraft or vessels arriving from a place outside Liberia and duly reported on arrival may, with the permission the Customs Department, and subject to such conditions and restrictions as the Commissioner General may by regulation impose, be -
- (1) landed for temporary custody in a secure place approved by the Customs Department, and reshipment on the same aircraft or vessel for use on a flight or voyage to an eventual destination outside Liberia;
 - (2) landed for immediate transfer at the same place to another vessel or aircraft of the same line for use on a voyage or flight to an eventual destination outside Liberia; or
 - (3) landed for placement under the customs warehouse procedure, without the payment of duty.
- (b) Provided they contain no articles prohibited to be imported into Liberia, stores referenced in subsection (a) of this Section may, with the permission the Customs Department, be entered for home use on payment of the duties, taxes and service fees due.

Section 1598. Supply of Stores Exempted from Customs Duties

- (a) Under such regulations as the Commissioner General may prescribe, imported or domestic goods intended for use as stores on vessels or aircraft engaged in the foreign trade may be withdrawn free of any customs duties and taxes from any customs warehouse or from continuous customs custody elsewhere or from a free zone.
- (b) Under such regulations as the Commissioner General may prescribe, fuel oil, replacement parts, accessories, equipment, and consumable stores, other than clothing, tobacco and alcoholic beverages, may be shipped free of Customs duties and taxes from any warehouse or from continuous customs custody elsewhere or from a free zone, on any vessel registered in Liberia and engaged in domestic trade.

Section 1599. Reserved

Chapter 16. Customs Duties and Taxes

Subchapter A. The Customs Tariff.....	73
Section 1600. Definitions.....	73
Section 1601. Customs Tariff	73
Section 1602. Transitional Rule: Issue of Customs Tariff.....	74
Section 1603. Authority to Amend the Customs Tariff	74
Section 1604. Validity Dates	75
Section 1605. Submission of Customs Tariff to Legislature.....	75
Section 1606. Tariff Classification of Goods	75
Sections 1607-1609. Reserved	75
Subchapter B. Customs Valuation of Goods	75
Section 1610. Value of Goods for Customs Purposes	75
Section 1611. Definitions.....	75
Section 1612. Special Rules.....	76
Section 1613. Primary Method of Valuation of Imported Goods	77
Section 1614. Related Party Sales	77
Section 1615. Secondary Valuation Methods of Imported Goods.....	78
Section 1616. Transaction Value of Identical and Similar Goods.....	78
Section 1617. Deductive Value	79
Section 1618. Computed Value.....	79
Section 1619. Residual Method of Valuation of Imported Goods	80
Section 1620. Additions to the Price Paid or Payable	80
Section 1621. Exclusions from Customs Value	81
Section 1622. Valuation of Exported Goods.....	82
Section 1623. Regulations	82
Subchapter C. Country of Origin of Goods	82
Section 1624. Scope	82
Section 1625. Non-Preferential Rules of Origin: Definition.....	82
Section 1626. Non-Preferential Rules of Origin: Proof.....	83
Section 1627. Non-Preferential Rules of Origin: Regulations	83
Section 1628. Preferential Origin of Goods	83

Section 1629. Reserved	83
Subchapter D. Assessment and Payment	83
Section 1630. Incurrence of Customs Liability	83
Section 1631. Incurrence of Customs Liability through Non-Compliance: Import	84
Section 1632. Incurrence of Customs Liability through Non-Compliance: Export	85
Section 1633. Joint and Several Liability for Duty and Tax	86
Section 1634. General rules for Calculation of Customs Duties	86
Section 1635. Special Rules for Calculation of Import Duties	86
Section 1636. Determination of Customs Duties	87
Section 1637. Assessment Notice	87
Section 1638. Period of Assessment of Customs Liability	87
Section 1639. Extinguishment of Customs Liability	87
Section 1640. Administrative Exemptions	88
Section 1641. Payment	89
Section 1642. General Time Limits for Payment	90
Section 1643. Deferred and Periodic Payments	90
Sections 1643-1644. Reserved	90
Subchapter E. Customs Security	90
Section 1645. Requirement of Security	90
Section 1646. Forms of Security	91
Section 1647. Guarantor	91
Section 1648. General Security	91
Section 1649. Level of Security	92
Section 1650. Additional or Replacement Guarantee	92
Section 1651. Release and Cancellation of Security	92
Section 1652. Regulations	93
Sections 1653-1654. Reserved	93
Subchapter F. Refund and Drawback of Duty	93
Section 1655. Refund and Remission of Duty	93
Section 1656. Goods Not In Accordance With Contract	93
Section 1657. Drawback: General Provision	94
Section 1658. Claims for Drawback	94

Section 1659. Drawback Goods Destroyed or Damaged After Shipment	95
Sections 1660-1699. Reserved	95

Subchapter A. The Customs Tariff

Section 1600. Definitions

For purposes of this Subchapter-

- (a) **"Harmonized System Convention"** means the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on June 14, 1983.
- (b) **"Harmonized System"** means the Harmonized Commodity Description and Coding System established by and appended to the Harmonized System Convention, as amended.
- (c) **"Technical Rectifications"** means corrections of an editorial character or minor technical or clerical changes which do not affect the substance or meaning of the text, such as—
 - (1) errors in spelling, numbering, or punctuation;
 - (2) errors in indentation;
 - (3) errors (including inadvertent omissions) in cross-references to headings or subheadings or notes; and
 - (4) other clerical or typographical errors.

Section 1601. Customs Tariff

- (a) Import and export duties shall be based on the Customs Tariff.

Other measures prescribed by the customs law or other legislation of Liberia shall be applied in accordance with the tariff classification of those goods where appropriate.

- (b) The Customs Tariff shall comprise the following-
 - (1). the Harmonized System;
 - (2). subdivisions to the Harmonized System established by the Commissioner General in accordance with the provisions of this subchapter;
 - (3). preliminary provisions, additional section or chapter notes and footnotes relating to such subdivisions;
 - (4). units of measure of goods as the Commissioner General may establish for statistical purposes; and
 - (5). the rates of customs duty, taxes and other levies applicable to goods falling under such subdivisions.
- (c) The imposition of import and export duties may be subject to such requirements, conditions and exclusions as may be determined in the Customs Tariff.

- (d) The Customs Tariff may provide for the granting of exemptions, partial exemptions or relief in respect of a duty on dutiable goods, including for –
- (1). the circumstances in which exemption, partial exemption or relief may be granted in respect of the relevant duty;
 - (2). the state entity, body or person authorized to grant such exemptions, partial exemptions or relief;
 - (3). the persons who may apply for such exemptions, partial exemptions or relief;
 - (4). the procedures to regulate the submission, processing and consideration of applications and the granting of such exemptions, partial exemptions or relief;
 - (5). time and other limitations on the submission of applications and the granting of such exemptions, partial exemptions or relief; and
 - (6). the conditions on which such exemptions, partial exemptions or relief may be granted.

Section 1602. Transitional Rule: Issue of Customs Tariff

- (a) Subject to Section 1605, the Commissioner General shall, by notice in the Official Gazette, issue and publish the Customs Tariff replacing the Tariff Schedules to the Customs Revenue Code of Liberia 2000 (December 15, 2000).
- (b) The Customs Tariff issued under subsection (a) shall incorporate all duties and taxes, rates, exemptions or reliefs to the extent possible provided for in the Customs Revenue Code of Liberia Act of 2000, including any amendment thereto as may be enacted to the date of issuance of the Customs Tariff.
- (c) Until the Commissioner General shall issue a Customs Tariff in terms of subsection (a), Schedules I to V to the Customs Revenue Code of Liberia 2000 as amended shall for all purposes be regarded as the Customs Tariff issued in terms of subsection (a).

Section 1603. Authority to Amend the Customs Tariff

Subject to Section 1605, the Commissioner General shall, by notice in the Official Gazette, issue amendments to the Customs Tariff as necessary or appropriate to-

- (a) implement any international obligations on tariffs and trade, including obligations under regional trade agreements, binding on Liberia;
- (b) conform the Customs Tariff with amendments made to the Harmonized System;
- (c) implement applicable provisions of national laws;
- (d) effect any changes in –
 - (1). terminology used in international tariffs and trade instruments; or
 - (2). mechanisms or procedures applicable to international trade, or
- (e) make such technical rectifications as required.

Section 1604. Validity Dates

Issuance of a Customs Tariff under Section 1602(a), or any amendment to the Customs Tariff under Section 1603, shall not take effect before the 30th day after the date of its publication in the Official Gazette.

Section 1605. Submission of Customs Tariff to Legislature

Where the issuance of a Customs Tariff under Section 1602(a), or any amendment thereto under Section 1603, will affect the rate of import duties or taxes on existing trade, the Minister shall, in consultation with the Commissioner General, submit a report setting forth the proposed Customs Tariff or proposed amendment and the reasons therefor, including economic analysis where necessary, to the President who, if in agreement, shall submit the proposed Customs Tariff or proposed amendment to the Legislature for enactment. In such cases, the Commissioner General shall issue and publish the Customs Tariff or amendments upon enactment into law.

Section 1606. Tariff Classification of Goods

- (a) For the application of tariff or non-tariff measures, "tariff classification" of goods shall consist in the determination of one of the subheadings of the Customs Tariff under which those goods are to be classified.
- (b) The subheading determined in accordance with subsection (a) shall be used for the purpose of applying the measures linked to that subheading.

Sections 1607-1609. Reserved

Subchapter B. Customs Valuation of Goods

Section 1610. Value of Goods for Customs Purposes

For the purposes of applying the Customs Tariff and non-tariff measures prescribed by the customs laws, the customs value of imported goods shall be determined in accordance with Section 1611 through Section 1621, and the customs value of exported goods shall be determined in accordance with Section 1622.

Section 1611. Definitions

For purposes of this subchapter —

- (a) "**Identical goods**" means goods which are produced in the same country and the same in all respects as the goods being valued, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical.
- (b) "**Similar goods**" means goods which are produced in the same country as the goods being valued and, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with such goods. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.

- (c) **"Goods of the same class or kind"** means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.
- (d) **"Buying commissions"** means fees paid by an importer to his agent for the service of representing him in the purchase of the goods being valued.
- (e) **"Generally accepted accounting principles"** refers to any generally recognized consensus or substantial authoritative support as defined in this Code regarding, *inter alia*,
 - (1). which economic resources and obligations should be recorded as assets and liabilities;
 - (2). which changes in assets and liabilities should be recorded;
 - (3). how the assets and liabilities and changes in them should be measured;
 - (4). what information should be disclosed and how it should be disclosed; and
 - (5). which financial statements should be prepared.

Section 1612. Special Rules

- (a) For purposes of this subchapter, the following persons shall be treated as persons who are related-
 - (1). members of the same family, including brothers and sisters (whether by whole or half-blood), spouse, ancestors, and lineal descendants;
 - (2). any officer or director of an organization and such organization;
 - (3). an officer or director of an organization and an officer or director of another organization, if each such individual is also an officer or director in the other organization;
 - (4). partners;
 - (5). employer and employee;
 - (6). any person directly or indirectly owning, controlling, or holding with power to vote, five percent or more of the outstanding voting stock or shares of any organization and such organization; and
 - (7). two or more persons directly or indirectly controlling, controlled by, or under common control with, any person.
- (b) For purposes of this subchapter, the terms "identical goods" and "similar goods" do not include, as the case may be, goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Section 1620(a)(2)(iv) because such elements were undertaken in Liberia.
- (c) For purposes of this subchapter, goods shall not be regarded as "identical goods" or "similar goods" unless they were produced in the same country as the goods being valued.
- (d) For purposes of this subchapter, information that is submitted by a declarant, buyer, or producer in regard to the valuation of goods may not be rejected by the Customs Department on the basis of the accounting method by which that information was prepared, if the preparation was in

accordance with generally accepted accounting principles as defined in the Liberia Revenue Code of 2000 as amended. The applicability of a particular set of generally accepted accounting principles will depend upon the basis on which the value of the goods is sought to be established.

- (e) Upon written request by the declarant, the Customs Department, shall provide the declarant with a written explanation of how the customs value of his goods was determined under this subchapter.

Section 1613. Primary Method of Valuation of Imported Goods

- (a) The primary basis for the customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to Liberia, adjusted, where necessary, in accordance with Section 1620 and Section 1621, provided-
 - (1) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following-
 - (i). restrictions imposed or required by a law or by the public authorities in Liberia;
 - (ii). limitations of the geographical area in which the goods may be resold;
 - (iii). restrictions which do not substantially affect the customs value of the goods;
 - (2) the sale or price is not subject to some conditions or considerations for which a value cannot be determined with respect to the goods being valued;
 - (3) no part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with Section 1620(a)(4);
 - (4) the buyer and seller are not related or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of Section 1614.
- (b) The price actually paid or payable is the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of sale of the imported goods.

Section 1614. Related Party Sales

- (a) In determining whether the transaction value is acceptable for the purposes of Section 1613(a)(4), the fact that the buyer and the seller are related shall not in itself be sufficient grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the declarant or otherwise, the Customs Department has grounds for considering that the relationship influenced the price, it shall communicate the reason to the declarant in writing and the declarant shall be given a reasonable opportunity to respond.
- (b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with Section 1613 wherever the declarant demonstrates that such value closely approximates to one of the following occurring at or about the same time-

- (1) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to Liberia;
- (2) the customs value of identical or similar goods, as determined under Section 1617;
- (3) the customs value of identical or similar goods, as determined under Section 1618.

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Section 1620 and costs incurred by the seller in sales in which he and the buyer are not related and where such costs are not incurred by the seller in sales in which he and the buyer are related.

- (c) The tests set forth in subsection (b) of this Section are to be used at the initiative of the declarant and only for comparison purposes. Substitute values may not be established under the said paragraph.

Section 1615. Secondary Valuation Methods of Imported Goods

- (a) Where the customs value of imported goods cannot be determined under Section 1613, it shall be determined on the basis, and in the sequence, of the following:
 - (1) the transaction value of identical goods provided under Section 1616;
 - (2) the transaction value of similar goods provided under Section 1616, if the transaction value of identical goods under that section cannot be determined;
 - (3) the deductive value provided under Section 1617, if the transaction value of similar goods under Section 1616 cannot be determined;
 - (4) the computed value provided under Section 1618, if the deductive value under Section 1617 cannot be determined.
- (b) The order of application of subsection (a)(3) and subsection (a)(4) of this Section shall be reversed, if the declarant so requests.

Section 1616. Transaction Value of Identical and Similar Goods

- (a) The transaction value of identical goods, or of similar goods, is the transaction value of imported goods that are —
 - (1) with respect to the goods being valued, either identical goods or similar goods, as the case may be; and
 - (2) exported to Liberia at or about the time that the goods being valued are exported to Liberia.
- (b) Customs value determined under this Section shall be based on sales of identical goods or similar goods, as the case may be, at the same commercial level and in substantially the same quantity as the goods being valued. Where no such sale is found, sales at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

- (c) In applying this Section, an adjustment shall be made to take account of significant differences in the costs and charges referred to Section 1620(a)(5) between the imported goods and the goods being valued arising from differences in distances and modes of transport.
- (d) If, in applying this Section, more than one transaction value of identical goods, or transaction value of similar goods, is found, the lowest such value shall be used to determine the customs value of the imported goods.

Section 1617. Deductive Value

- (a) The customs value determined under this Section shall be value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within Liberia in the greatest aggregate quantity to persons not related to the sellers, subject to the following deductions-
 - (1) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in Liberia of imported goods of the same class or kind;
 - (2) the usual costs of transport and insurance and associated costs incurred within Liberia; and
 - (3) the customs duties and other taxes payable in Liberia by reason of the importation or sale of the goods.
- (b) In applying subsection (a) of this Section, sales of the imported goods or identical or similar imported goods that take place at or about the time of the importation of the goods being valued shall be used. If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of subsection (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in Liberia in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.
- (c) If neither the imported goods nor identical nor similar imported goods are sold in Liberia in the condition as imported, then, if the declarant so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Liberia who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in subsection (a) of this Section.

Section 1618. Computed Value

The customs value of imported goods determined under this Section shall be based on a computed value, which shall consist of the sum of-

- (1) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

- (2) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Liberia;
- (3) costs and charges referred to in Section 1620(a)(5).

Section 1619. Residual Method of Valuation of Imported Goods

- (a) Where the customs value cannot be determined under the primary method provided under Section 1615 or any of the secondary methods referenced under Section 1615, it shall be determined, on the basis of data available in Liberia, using reasonable means consistent with the principles and general provisions of the following-
 - (1) the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade;
 - (2) Article VII of General Agreement on Tariffs and Trade;
 - (3) this subchapter.
- (b) No customs value shall be determined under subsection (a) of this Section on the basis of-
 - (1) the selling price in Liberia of goods produced in Liberia;
 - (2) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
 - (3) the price of goods on the domestic market of the country of exportation;
 - (4) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with Section 1618;
 - (5) prices for export to a country other than Liberia;
 - (6) minimum customs values; or
 - (7) arbitrary or fictitious values or false invoices and receipts.

Section 1620. Additions to the Price Paid or Payable

- (a) In determining the customs value under Section 1613, there shall be added to the price actually paid or payable for the imported goods-
 - (1) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods-
 - (i). commissions and brokerage, except buying commissions;
 - (ii). the cost of packaging containers which are treated as being one, for customs purposes, with the goods in question; and
 - (iii). the cost of packing, whether for labor or materials;
 - (2) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with

the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable-

- (i). materials, components, parts and similar items incorporated in the imported goods;
 - (ii). tools, dies, molds and similar items used in the production of the imported goods;
 - (iii). materials consumed in the production of the imported goods;
 - (iv). engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Liberia and necessary for the production of the imported goods;
- (3) royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
 - (4) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
 - (5) (i) the costs of transport and insurance of the imported goods, and (ii) loading, unloading, and handling charges associated with the transport of the imported goods, to the place of introduction into Liberia.
- (b) Additions to the price actually paid or payable shall be made under this Section only on the basis of objective and quantifiable data.
 - (c) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Section.

Section 1621. Exclusions from Customs Value

- (a) Provided that they are shown separately from the price actually paid or payable, the following shall not be included in the customs value-
- (1) charges for the transport of goods after their arrival at the place of introduction into Liberia;
 - (2) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation of imported goods such as industrial plant, machinery or equipment;
 - (3) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and where required, the buyer can demonstrate that:
 - (i). such goods are actually sold at the price declared as the price actually paid or payable, and
 - (ii). The claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided;
 - (4) charges for the right to reproduce imported goods in Liberia;
 - (5) buying commissions;

- (6) import duties or other charges payable in Liberia by reason of the importation or sale of the goods.

Section 1622.Valuation of Exported Goods

Where no specific rate is fixed by law for the purpose of levying export duties, an ad-valorem duty shall be assessed by taking the market value of such goods at the time of export. The market value shall be taken to be the price at which the exported goods are freely sold to a purchaser abroad or, in the absence of such sales, offered for sale in the ordinary course of trade at the place of export. The market value shall include the cost of packaging containers and coverings of whatever nature and all other costs, charges and expenses incurred at the place of export before the actual shipment of such goods (FOB).

Section 1623.Regulations

The Commissioner General shall adopt measures for implementation of this subchapter which shall include-

- (a) the method of determination of the customs value in specific cases, and with regard to goods for which a customs liability is incurred after the use of the inward processing or free zone procedures;
- (b) any further conditions, provisions and rules necessary for the application of this subchapter.

Subchapter C.Country of Origin of Goods

Section 1624.Scope

- (a) For purposes of this subchapter-

- (1) "***preferential rules of origin***" shall mean those rules used to determine the origin of goods for purposes of applying preferential tariff or preferential non-tariff measures-
 - i) contained in agreements which Liberia has concluded with certain countries or territories or groups of such countries or territories, or
 - ii) adopted unilaterally by Liberia in respect of certain countries or territories or groups of such countries or territories.
- (2) "***non-preferential rules of origin***" shall mean those rules used to determine the origin of goods for purposes of applying the Customs Tariff and non-tariff measures established under the customs laws, in circumstances where preferential rules of origin do not apply.
- (b) Section 1625 to Section 1627 of this subchapter set out the non-preferential rules of origin. Section 1628 sets out preferential rules of origin.

Section 1625.Non-Preferential Rules of Origin: Definition

- (a) Goods wholly obtained in a single country or territory shall be regarded as having their origin in that country or territory.

- (b) Goods the production of which involved more than one country or territory shall be deemed to originate in the country or territory where they underwent their last substantial transformation.

Section 1626. Non-Preferential Rules of Origin: Proof

- (a) Where an origin has been indicated in the goods declaration pursuant to the customs laws, the Customs Department may require the declarant to prove the origin of the goods.
- (b) Where proof of origin of goods is provided pursuant to the customs laws or other laws of Liberia, the Customs Department may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin does comply with the rules prescribed by the relevant legislation.
- (c) A document proving origin may be issued by the Customs Department where the exigencies of trade so require or where requested.

Section 1627. Non-Preferential Rules of Origin: Regulations

The Commissioner General shall by regulation adopt measures for the implementation of Section 1625 and Section 1626.

Section 1628. Preferential Origin of Goods

- (a) In the case of goods benefiting from preferential measures contained in agreements which Liberia has concluded with certain countries or territories or with groups of such countries or territories, the rules on preferential origin shall be specified in those agreements.
- (b) In the case of goods benefiting from preferential measures adopted unilaterally by Liberia in respect of certain countries or territories or groups of such countries or territories, the Commissioner General shall, by regulation, adopt measures specifying the rules on preferential origin.
- (c) The Commissioner General shall by regulation adopt measures necessary for the implementation of rules referred to in this Section.

Section 1629. Reserved

Subchapter D. Assessment and Payment

Section 1630. Incurrence of Customs Liability

- (a) A customs liability on importation shall be incurred when imported goods subject to import duties and/or taxes are placed under the customs procedure for home use.
- (b) A customs liability on exportation shall be incurred when goods subject to export duties are placed under the customs procedure for exportation.
- (c) The customs liability shall be incurred at the time of acceptance of the goods declaration in question.
- (d) The declarant shall be the person responsible for payment of the customs liability.

Section 1631. Incurrence of Customs Liability through Non-Compliance: Import

(a) A customs liability on importation of goods subject to import duties or taxes shall be incurred through-

- (1) the unlawful introduction of imported goods into Liberia;
- (2) the unlawful removal of imported goods from a customs-controlled area or a free zone to another part of Liberia;
- (3) the failure to-
 - i) comply with conditions governing the use of a customs procedure under which the goods have been placed, the granting of a reduced or zero rate of import duty by virtue of the end use of the goods, or the granting of an exemption, partial exemption, waiver, privilege or relief in respect of import duties or taxes; or
 - ii) fulfill obligations arising, in respect of imported goods, from their temporary storage; or
- (4) the consumption or use of imported goods in a free zone or customs controlled area except as permitted under the customs laws.

(b) Where goods disappear from a free zone or customs controlled area, and their disappearance cannot be explained to the satisfaction of the Customs Department, the Liberia Revenue Authority, may regard the goods as having been consumed or used in the free zone or the customs controlled area.

(c) The customs liability on importation shall be incurred-

- (1) at the time of unlawful introduction, in the circumstances described in paragraph (1) of subsection (a);
- (2) at the time of the unlawful removal, in the circumstances described in paragraph (2) of subsection (a);
- (3) at the time of acceptance of the goods declaration, in the circumstances described in point (i) of paragraph (3) of subsection (a);
- (4) at the time the obligation under the customs laws is not met, in the circumstances described in point (ii) of paragraph (3) of subsection (a);
- (5) at the moment when the goods are consumed or are first used, in the circumstances described in paragraph (4) of subsection (a).

(d) The person responsible for payment shall be-

- (1) in the circumstances described in paragraph (1) of subsection (a)-
 - i) the person who introduced the goods unlawfully,
 - ii) any persons who participated in the unlawful introduction and who were aware or should have been reasonably aware that such introduction was unlawful, and

- iii) any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been introduced unlawfully.
- (2) In the circumstances described in paragraph (2) of subsection (a)-
 - i) the person who removed the goods,
 - ii) any persons who participated in such removal and who were aware or should reasonably have been aware that the goods were being unlawfully removed,
 - iii) any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been unlawfully removed, and
 - iv) where appropriate, the person required to fulfill the obligations arising from temporary storage of the goods or from the use of the procedure under which those goods are placed.
- (3) In the circumstances described in paragraph (3) of subsection (a), the person who is required, according to the circumstances-
 - i) to fulfill the obligations arising in respect of the goods from their temporary storage,
 - ii) to comply with conditions governing the use of the procedure under which the goods have been placed, or
 - iii) to comply with the conditions for the exemption, partial exemption, waiver, privilege or relief in respect of payment of import duties or taxes or the granting of a reduced or zero rate of duty.
- (4) In the circumstances described in paragraph (4) of subsection (a), the person who consumed or used the goods and any persons who participated in such consumption or use and who were aware or should reasonably have been aware that the goods were being consumed or used under conditions other than those permitted under the customs laws.
- (5) Where the Liberia Revenue Authority regards goods which have disappeared as having been consumed or used in the free zone or the customs controlled area and it is not possible to apply the preceding paragraph, the person liable for payment of the customs liability shall be the last person known to the Customs Department to have been in possession of the goods.

Section 1632. Incurrence of Customs Liability through Non-Compliance: Export

- (a) A customs liability on exportation shall be incurred on removal of domestic goods subject to export duties without a customs declaration, and shall be incurred at the moment the goods actually leave Liberia without such a declaration.
- (b) The person responsible for payment shall be-
 - (1) the person who removed the goods, and
 - (2) any persons who participated in such removal and who were aware or should reasonably have been aware that a customs declaration had not been but should have been lodged.

Section 1633. Joint and Several Liability for Duty and Tax

Where several persons are liable for payment of the amount of import or export duty corresponding to one customs liability, they shall be jointly and severally liable for the full amount of the liability.

Section 1634. General rules for Calculation of Customs Duties

- a) The amount of the import or export duty shall be determined on the basis of the rules for calculation of duty which were applicable to the goods concerned at the time at which the customs liability in respect of them was incurred.
- b) Where it is not possible to determine precisely the time at which the customs liability is incurred, the customs liability shall be deemed to have been incurred at the time Customs Department so determines on the basis of available information.

Section 1635. Special Rules for Calculation of Import Duties

(a) ***Costs of Regular Handling and Storage.*** Where costs for storage or usual forms of handling have been incurred within Liberia in respect of goods placed under a customs procedure, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty.

However, the customs value, quantity, nature and origin of imported goods used in the operations shall be taken into account for the calculation of the amount of import duty.

(b) ***Inward Processing Products.*** Where a customs liability is incurred for processed products resulting from the inward-processing procedure, the amount of import duty corresponding to such liability shall, at the request of the declarant, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward-processing procedure at the time of acceptance of the goods declaration relating to those goods.

(c) ***Application of Favorable Tariff Treatment and Reliefs.*** Where the customs laws provides for a favorable tariff treatment of goods, or for relief or total or partial exemption from import or export duties, such favorable tariff treatment, relief or exemption shall also apply in cases where a customs liability is incurred pursuant to Section 1631 of this Code, on condition that the failure which led to the incurrence of a customs liability did not constitute an attempt at deception.

(d) ***Goods Removed from Free Zones.*** Where a customs liability is incurred for goods that are removed from a free zone, the amount of import duty corresponding to such liability shall be determined as follows-

- (1) any duties and taxes chargeable on the goods shall be those in force with respect to goods of that class or description at the time the liability is incurred; and
- (2) any duties and taxes chargeable shall be based on the quantity of imported goods used in the processing of the good removed from the free zone; and
- (3) domestic goods, whether they have been combined or made part, while in the zone, of other goods may be removed therefrom free of duty;

provided that where the Customs Department, is not satisfied as to the origin of the goods or any part or ingredient thereof duty shall be charged on such goods or such part or ingredient thereof as if they were goods being imported for the first time.

Section 1636.Determination of Customs Duties

- (a) The amount of import or export duty and taxes payable shall be determined by the Customs Department as soon as they have the necessary information.
- (b) Without prejudice to the Customs Department's powers to conduct post-clearance and other release controls under Section 1770, the Customs Department may accept the amount of import or export duty and taxes payable determined by the declarant as prescribed in regulation.

Section 1637.Assessment Notice

- (a) Except as otherwise provided in the customs laws, the Customs Department shall notify the person responsible for payment of the customs liability in the form and manner as the Commissioner General shall by regulation prescribe.
- (b) The customs liability shall be notified to the person responsible for payment no later than 14 days of the date on which the Customs Department is in a position to determine the amount of import or export duty payable. The Customs Department is in a position to determine the amount of import or export duty payable when the declarant has submitted all relevant and required information.
- (c) The Customs Department, within the period stated in Section 1638, may amend an assessment notice by making such alterations or additions to the assessment as the Commissioner General considers necessary.

Section 1638.Period of Assessment of Customs Liability

- (a) No customs liability shall be notified to the person responsible for payment after the expiration of a period of seven years from the date on which the liability was incurred.
- (b) Where the customs liability is incurred as the result of an act which, at the time it was committed, was liable to give rise to fraud or criminal court proceedings, the seven -year period specified in subsection (a) shall be extended to a period of 10 years.
- (c) Where a protest is filed under Section 1239, the periods specified in subsections (a) and (b) of this Section shall be suspended, for the duration of the protest proceeding and any appeal therefrom, from the date on which the protest is filed.

Section 1639.Extinguishment of Customs Liability

- (a) Without prejudice to Section 75 or any other provision of this Act, and any laws relating to non-recovery of the amount of customs liability in the event of the judicially-established insolvency of the person responsible for payment, a customs liability on importation or exportation is considered extinguished as follows-

- (1) by payment of the amount of customs duties, taxes and fees;

- (2) by remission of the amount of customs duties and taxes; provided that, where several persons are liable for payment of the amount of import or export duty corresponding to the customs liability and remission is granted, the liability shall be extinguished only in respect of the person or persons to whom the remission is granted;
- (3) by the invalidation of the goods declaration which gave rise to the liability;
- (4) by abandonment to the Government or destruction under supervision of the Customs Department of the goods liable to customs duties, taxes and fees;
- (5) where the customs liability arises as a result of the disappearance of the goods or the failure to fulfill an obligation under the customs laws, the total destruction or irrevocable loss of the goods liable to import or export duties and taxes by accident or force majeure, provided-
 - i) that such destruction or loss is duly established to the satisfaction of the Customs Department; and
 - ii) if such goods are under the customs warehouse procedure, the period allowed for warehousing under this Code has not expired;
- (6) where the customs liability was incurred pursuant to Section 1631 or Section 1632 of this Code and-
 - i) the failure which led to the incurrance of a customs liability had no significant effect on the correct operation of the customs procedure concerned and did not constitute an attempt at deception; and
 - ii) all necessary customs formalities required to comply with customs laws were subsequently carried out;
- (7) where the customs liability was incurred pursuant to Section 1631 of this Code and evidence is provided to the satisfaction of the Liberia Revenue Authority that the goods have not been used or consumed in Liberia and have been exported there from; provided, however, that the liability shall not be extinguished in such cases in respect of any person or persons who attempted deception; or
- (8) where goods released for home use duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the Liberia Revenue Authority.

Section 1640. Administrative Exemptions

(a) The Liberia Revenue Authority, in order to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected, is authorized, under such regulations as the Minister shall prescribe, to—

- (1) disregard a difference of an amount specified by the Minister by regulation, but not more than 100 US Dollars or its Liberian dollar equivalent, between the total customs duties, taxes, and other charges entered in the goods declaration and the total amount of customs duties, taxes, other charges, and interest determined by Liberia Revenue Authority;

- (2) admit free of duty goods when carried on the person or contained in the baggage of any person arriving in Liberia, and intended solely for that person's personal or household use or gifts and not as stock in trade; provided that-
- (i). such allowances shall not apply in the case of a person under 17 years of age;
 - (ii). the Commissioner General may restrict any allowance in respect of a person who makes frequent journeys into and out of Liberia; and
 - (iii). the aggregate fair retail value in the country of shipment of goods imported by one person on one day and exempted from the payment of duty shall not exceed an amount specified by the Minister by regulation, but not more than—
 - 1. 150 US Dollars or its Liberian dollar equivalent in the case of articles sent as *bona fide* gifts from persons in foreign countries to persons in Liberia, or
 - 2. 200 US Dollars or its Liberian dollar equivalent in the case of articles accompanying, and for the personal or household use of, persons arriving in Liberia who are not entitled to an exemption from duty under the Customs Tariff;
- (3) admit free of duty and taxes the means of transport for private use that are re-imported by returning residents, whether or not accompanying the person, provided that such goods were in free circulation in Liberia when the returning resident departed with them from Liberia; or
- (4) admit free of duty the means of transport for private use of non-residents, whether or not accompanying the person; provided, however, that where the value of such means of transport for private use exceeds 1000 US Dollars or its Liberian equivalent, as determined by the Liberia Revenue Authority, such means of transport shall be placed under the procedure for temporary admission in accordance with such regulations as the Commissioner General shall prescribe;
- (5) waive the collection of customs duties, taxes, other charges, and interest due on goods when such customs duties, taxes, other charges, and interest are less than 100 US Dollars or such greater amount as may be specified by the Minister by regulation.

Section 1641. Payment

- (a) Payment of customs duties, taxes and fees shall be made in cash, manager's check, electronically or by any other means permitted for discharge of tax liabilities under this Act or specified by the Commissioner General by regulation.
- (b) Payment may be made by a third person instead of the person designated under this Code as responsible for payment.
- (c) The person responsible for payment may in any case pay all or part of the amount of import or export duty, taxes and fees without awaiting expiration of the period he has been granted for payment.

Section 1642. General Time Limits for Payment

- (a) Amounts of import or export duty, taxes and fees, corresponding to a customs liability notified in accordance with Section 1637, shall be paid by the person responsible for payment within a period of time following the assessment notice as prescribed by the Commissioner General.
- (b) Without prejudice to Section 50(d) of this Code, that period shall not exceed 10 days following the assessment notice to the person responsible for payment of the amount of the customs liability.
- (c) If the person responsible for payment is entitled to any of the payment facilities set out in Section 1643, payment shall be made within the period specified in relation to those facilities.
- (d) The provisions on penalties for late payments and failure to pay taxes under Section 52 apply *mutatis mutandis* to the failure to pay a customs liability within the periods prescribed by subsections (a) and (c) of this Section.
- (e) In addition to any penalty imposed under subsection (d), where a customs liability arises as a result of any of the events described in subsection (a) of Section 1631 (which relates to incurrance of customs liability through non-compliance), there shall be due a penalty for late payment under Section 52 calculated from the date the customs liability is incurred pursuant to subsection (c) of Section 1631.

Section 1643. Deferred and Periodic Payments

Notwithstanding Section 74 of this Act, the Commissioner General is authorized to prescribe regulations to allow a person, upon provision of a cash or bank guarantee and without payment of interest or penalties, but with payment of fees, to-

- (a) In the case of a single import or export, defer the payment of import or export duties and taxes payable with respect to goods released to the declarant, but not to exceed 30 days from date of such release; or
- (b) in the case of multiple imports or exports by the same declarant, defer the payment of import or export duties and taxes payable with respect to all goods released to that declarant within a single month, but not beyond 20 days from the end of that month in which such declarations were made.

Section 1644. Reserved

Subchapter E. Customs Security

Section 1645. Requirement of Security

In any case in which bond or other security is not specifically required by law, the Commissioner General may by regulation prescribe or specific written instruction require, or authorize the Customs Department to require, such security as the Commissioner General or the Customs Department may deem necessary for the protection of the revenue or to assure compliance with any law, regulation, or instruction which the Customs Department is authorized to enforce.

Section 1646. Forms of Security

(a) A security may be provided to the satisfaction of the Commissioner General as prescribed in regulation in one of the following forms-

- (1) a cash or cash equivalent deposit; or any other means of payment recognized by the Commissioner General as being equivalent to a cash deposit;
- (2) another form of guarantee as prescribed by regulation which provides equivalent assurance that import or export duties and taxes will be paid and any other obligations arising under the customs laws will be properly discharged.
- (b) The person required to provide a security may choose the form of security. However, the Liberia Revenue Authority, may refuse to accept the form of security chosen where it does not meet the satisfaction of the Commissioner General as prescribed in regulation.

The Liberia Revenue Authority, may require that the form of security chosen be maintained for a specific period.

Section 1647. Guarantor

- (a) Except as may be otherwise provided under ratified international agreements, a guarantor must be a third person established in Liberia. The guarantor must be approved by the Commissioner for Customs in accordance with established regulations.
- (b) The guarantor shall undertake in writing to be jointly and severally liable for discharge of the obligations of the principal under the customs laws and to pay the secured amount of any undischarged obligation.
- (c) The Commissioner for Customs may refuse to approve the guarantor or the type of guarantee proposed where either the guarantor or type of guarantee does not appear certain to ensure payment within the prescribed period of the amount of import or export duty and other charges due to the Customs Department.

Section 1648. General Security

At the request of the person required to provide a security, the Liberia Revenue Authority, may authorize the provision of one general security as prescribed in regulation to assure compliance with obligations under the customs laws in respect of two or more operations, declarations or customs procedures.

Such authorization shall be granted only to persons who satisfy the following conditions-

- (a) they are established in Liberia;
- (b) they have a record of compliance with customs and tax requirements;
- (c) they are regular users of the customs procedures involved or are known to the Liberia Revenue Authority to have the capacity to fulfill their obligation in relation to those procedures.

Section 1649. Level of Security

- (a) The Commissioner of Customs, in accordance with such regulations as the Commissioner General may prescribe, shall determine the required level of security on the basis of risk assessment taking into account all relevant factors, including-
- (1) the prior record of the principal in timely payment of duties, taxes, and charges with respect to the transaction(s) involving such payments;
 - (2) the prior record of the principal in complying with obligations concerning the storage and movement of imported goods, and other requirements relating to enforcement and administration of the customs laws;
 - (3) the value and nature of the goods involved in the transaction(s) to be secured;
 - (4) the degree and type of supervision that the Customs Department will exercise over the transaction(s); and
 - (5) the prior record of the principal in honoring bond commitments, including the payment of secured amounts.
- (b) The Commissioner General shall by regulation prescribe the conditions whereby the requirement of security may be waived in particular cases where justified by risk assessment.

Section 1650. Additional or Replacement Guarantee

Where the Liberia Revenue Authority establishes that the guarantee provided does not ensure or is no longer certain or sufficient to ensure compliance with the obligations of the principal under the customs laws, including payment within the prescribed period of import or export duty or other charges, the Liberia Revenue Authority shall require an additional guarantee or the replacement of the original guarantee with a new guarantee, according to the choice of the person required to provide the security.

Section 1651. Release and Cancellation of Security

- (a) The Liberia Revenue Authority shall release the guarantee immediately when the customs liability or liability for other charges is extinguished or can no longer arise.
- (b) Where the customs liability or liability for other charges has been extinguished in part, or may arise only in respect of part, of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.
- (c) The Liberia Revenue Authority may authorize the cancellation of any bond provided for in this Subchapter, or of any charge that may have been made against such bond, in the event of a breach of any condition of the bond, upon the payment of such lesser amount or penalty or upon such other terms and conditions as it may deem sufficient. In order to assure uniform, reasonable, and equitable decisions, the Liberia Revenue Authority shall publish guidelines establishing standards for setting the terms and conditions for cancellation of bonds or charges thereunder.

Section 1652.Regulations

The Commissioner General is authorized to adopt by regulation measures necessary for implementation of this Chapter, including measures prescribing-

- (a) the conditions and form of bonds, and the manner in which such bonds shall be submitted;
- (b) the amount of liquidated damages payable on breach of bond conditions;
- (c) requirements under which a person may be approved as a guarantor; and
- (d) the cases and conditions under which alternative forms of guarantee may be accepted under Section 1646.

Sections 1653-1654. Reserved

Subchapter F.Refund and Drawback of Duty

Section 1655.Refund and Remission of Duty

- (a) The Minister is authorized to remit or refund import or export duties or other receipts upon the recommendation of the Liberia Revenue Authority in the following cases-
 - (1) ***Duties, Taxes and Fees.*** Whenever it is ascertained on the basis of a final decision under Section 1239 of this Code that duties, taxes or fees had been assessed or paid on imported or exported goods in excess of that which should have been paid under the law.
 - (2) ***Other Charges.*** Whenever it is determined in the manner required by law that any charges, other than duties, taxes and fees, have been erroneously or excessively assessed or collected.
 - (3) ***Fines, Penalties, and Forfeitures.*** Whenever money has been deposited on account of a fine, penalty, or forfeiture which did not accrue, or which is finally determined to have accrued in an amount less than that so deposited, or which is mitigated to an amount less than that so deposited or is remitted.
 - (4) ***Goods Not In Accordance with Contract.*** Whenever the Liberia Revenue Authority confirms that the conditions for refund under Section 1656 are met.
 - (5) ***Drawback.*** Whenever the Commissioner certifies as correct a claim for drawback under Section 1657 of this Act.
- (b) Notwithstanding subsection (a), the Liberia Revenue Authority may only grant credit to importers or exporters who may request same for future imports or exports.

Section 1656.Goods Not In Accordance With Contract

- (a) A refund shall be allowed where-
 - (1) goods were imported in pursuance of a contract of sale and duty was paid thereon but the description, quality, state or condition of the goods at the time of release from customs custody was not in accordance with the contract, and
 - (2) the importer either —

- i. returns the goods to the supplier, or
 - ii. with the permission of the Commissioner General , abandons the goods to the Liberia Revenue Authority or destroys the goods under customs control, and
- (3) the goods have not been subjected to use after release from customs custody other than to an extent necessary to discover that the goods were not in accordance with the contract.
- (b) A refund shall be allowed where the Commissioner General is satisfied that the goods were shipped without the consent of the consignee and duty has been paid thereon, provided that the goods are, without having been used, returned to the consignor or abandoned to the Customs Department or destroyed under its supervision.
- (c) The provisions of this Section shall not apply if the claim for refund of duty is not made within ninety days of the date of release from customs custody.
- (d) A claim for refund under this Section shall be subject to verification by the Customs Department and any other compliance department designated by the Commissioner General.

Section 1657. Drawback: General Provision

- (a) Subject to the other provisions of this Section, drawback shall be allowed on goods released for home use if exported, or deposited in a customs warehouse or free zone for exportation or for shipment as stores, in the form of processed products.
- (b) The provisions governing the inward processing procedure set out in Section 1584 through Section 1593 of this Code shall apply *mutatis mutandis* to drawback under this Subchapter.
- (c) Drawback shall, except as otherwise provided, be equal to the duty and taxes paid on the imported goods incorporated in or used in the manufacture of the processed products, provided that, where there is no receipt of an application for an amount of drawbacks, the Customs Department may recommend to the Commissioner General an amount which (1) appears to be appropriate, and (2) on average does not result in the duty drawn back amounting to more than the duty paid, and (3) relates to the number or quantity of the goods exported or deposited.
- (d) Drawback shall not be allowed if, since duty was paid, the processed products have been used otherwise than in the course of authorized processing operations or for normal testing.
- (e) Notwithstanding anything herein before contained, drawback shall not be allowed if the amount of the drawback claimed exceeds the value of the goods.

Section 1658. Claims for Drawback

- (a) An authorization for drawback shall be obtained before any goods are exported or deposited in a warehouse or free zone.
- (b) Every claim for payment of drawback shall be made within a period of twelve calendar months from the date of exportation or from the date of deposit in a bonded warehouse or free zone.

- (c) The person holding the authorization for drawback shall make a declaration in the prescribed form to the Commissioner General that the conditions under which drawback is allowed have been fulfilled.
- (d) A claim for payment of drawback under this Section shall be subject to verification by the Liberia Revenue Authority .

Section 1659. Drawback Goods Destroyed or Damaged After Shipment

- (a) Where it is proved to the satisfaction of the Liberia Revenue Authority (that any goods after having been duly placed on board a vessel, aircraft, or vehicle for exportation have been destroyed by accident on board such vessel, aircraft, or vehicle any drawback payable on the goods shall be payable in the same manner as if the goods had been actually exported.
- (b) Where it is proved to the satisfaction of the Liberia Revenue Authority that any goods after having duly been placed on board a vessel, aircraft, or vehicle, for exportation have been materially damaged by accident on board such vessel, aircraft, or vehicle any drawback payable in respect of the goods shall, if they are landed in Liberia with the consent of the Commissioner and are either abandoned to the Government or destroyed under customs control in accordance with Section 1535 be payable as if the goods had been actually exported.

Sections 1660-1699. Reserved

Chapter 17A. Fines, Penalties and Forfeitures

Subchapter A. Administrative Fines	97
Section 1700. Definitions.....	97
Section 1701. Liability for Administrative Fines.....	98
Section 1702. Amount of Administrative Fines.....	98
Section 1703. Assessment Procedure	99
Section 1704. No Fine in Certain Cases	100
Section 1705. Due Date for Payment and Interest	100
Section 1706. Enforcement	101
Section 1707. Cumulative Remedy.....	101
Sections 1708-1709 Reserved.....	101
Subchapter B. Civil Penalties.....	101

Section 1710. Place of Introduction	101
Section 1711. Failure to Report or Answer Questions Concerning Vessels Entering Liberia	101
Section 1712. Failure to Produce Required Documents on Arrival.....	102
Section 1713. Failure to Manifest Goods	102
Section 1714. Failure to Manifest Goods; Additional Penalty for Certain Narcotic Drugs.....	102
Section 1715. Manifested Goods Not Found	103
Section 1716. Unlawful Unlading or Transshipment.....	103
Section 1717. Offenses Related to Ships Stores	104
Section 1718. Prohibition on the Sale and Purchase of Goods from Vessels	104
Section 1719. Offenses Related to Departure and Loading of Vessels	104
Section 1720. Failure to Comply With Demand for Return of Clearance.....	104
Section 1721. Coastwise Trade Deviations	104
Section 1722. Violation of Conditions for Approved Pipelines	105
Section 1723. Unlawful Entry into Customs Control Area.....	105
Section 1724. Importation, Exportation or Transit Contrary to Law.....	105
Section 1725. False Statements or Declarations.....	106
Section 1726. Failure to Declare	106
Section 1727. Offenses Related to Arrival of Persons.....	107
Section 1728. Offences Related to Customs Warehouses.....	107
Section 1729. Offenses Related to Customs Licensed Activities.....	107
Section 1730. Failure to Make Advance Conveyance and Cargo Declaration	107
Section 1731. Failure to Declare Currency or Bearer Negotiable Instruments	107
Section 1732. Importation of Drugs	108
Section 1733. Section 1733	108
Section 1734 Reserved	108
Subchapter C. Seizure and Forfeiture.....	108
Section 1735. Goods Liable to Forfeiture	108
Section 1736. Libel of Vessels, Aircraft and Vehicles	109
Section 1737. Common Carrier Exception.....	110
Section 1738. Seizure Authority.....	111
Section 1739. Application of Customs laws to Other Seizures by Customs Officers	111
Section 1740. Custody of Seized or Detained Goods	111

Section 1741. Appraisement of Seized Goods	112
Section 1742. Administrative Forfeiture: Notice of Seizure	112
Section 1743. Notice of Claim; Condemnation Proceedings; Goods Deemed To Be Condemned As Forfeited	112
Section 1744. Seizure: Judicial Forfeiture Proceedings.....	113
Section 1745. Disposal of Seized and Detained Goods	113
Section 1746. Perishable Goods Subject To Summary Sale or Disposal.....	113
Section 1747. Disposal of Proceeds of Sale of Forfeited Property.....	114
Section 1748. Release of Seized Property In Lieu of Condemnation Proceedings.....	114
Section 1749. Burden of Proof in Forfeiture Proceedings	114
Subchapter D. Mitigation and Compromise; Limitations	115
Section 1750. Commissioner General Authorized To Compromise Customs Claims.....	115
Section 1751. Remission or Mitigation of Fines, Penalties and Forfeitures	115
Section 1752. Award of Compensation to Informers.....	115
Section 1753. Limitation of Actions to Recover Penalties and Forfeitures	116
Sections 1754-1759. Reserved	116

Subchapter A. Administrative Fines

Section 1700. Definitions

For purposes of this subchapter, a ***“material error or omission”*** in a goods declaration is an error or omission with respect to any of the following fields of the declaration-

- (a) the identity of the exporter, including the name and Tax Identification Number;
- (b) the identity of the importer or consignee, including the name and Tax Identification Number;
- (c) the identity of the person making the declaration, including the name and Tax Identification Number;
- (d) the identification of the importing or exporting vessel, vehicle or aircraft or its voyage number;
- (e) the bill of lading, air waybill, or container identification details;
- (f) the supplier’s invoice number;
- (g) any import or export permit or license number or code;
- (h) the tariff subheading under which the goods are classified under the Customs Tariff;
- (i) the statistical quantity of the goods;
- (j) the currency code for the currency in which the goods are traded;

- (k) the value for duty expressed in the currency in which the goods are traded;
- (l) the value for duty expressed in Liberian currency;
- (m) the country of origin of the goods;
- (n) the country from which the goods have been exported;
- (o) the country of destination of the goods;
- (p) the amount paid or payable to transport the goods to Liberia from the country of exportation , including any amount paid or payable for internal transportation of the goods in that country;
- (q) the insurance costs associated with transporting the goods to Liberia, inclusive of any insurance costs in the country of exportation;

Section 1701. Liability for Administrative Fines

- (a) ***Declaration Errors and Omissions.*** Any person who lodges a goods declaration required by this Code, other than a declaration made pursuant to Section 1514, that contains either-

- (1) a material error or omission, or
- (2) any error or omission, if the result of which is that the amount of customs duty or tax payable under this Code has not been paid or declared for payment or would not have been paid or declared for payment,

shall be liable for an administrative fine and any other criminal sanction that may be applicable.

- (b) ***Non-compliance with License Conditions.*** Any person who fails to comply with any term or condition of a license or authorization issued by the Liberia Revenue Authority or the Customs Department under authority of-

- (1) Section 1328, which relates to authorized customs-controlled areas;
- (2) Section 1311, which relates to licensed customs brokers; or
- (3) Section 1321, which relates to licensed bonded carriers

shall be liable for an administrative fine in Section 1702.

Section 1702. Amount of Administrative Fines

- (a) ***Declaration Errors and Omissions.*** The amount of administrative fine under paragraphs (a) of Section 1701 for errors or omissions in a declaration shall be-

- (1) if the error or omission affects the amount of duty or tax payable,
 - i. 100% of the duty payable, if this is the first administrative fine imposed on the person under Section 1701(a);
 - ii. 200% of the duty payable, if this is the second administrative fine imposed on the person under Section 1701(a);

- iii. 300% of the duty payable, if the third or subsequent administrative fine imposed on the person under Section 1701(a);
 - (2) otherwise, if the error or omission does not affect the amount of duty or tax payable,
 - i. 150 US Dollars or its Liberian Dollar equivalent per declaration, if this is the first administrative fine imposed on the person under Section 1701(a);
 - ii. 200 US Dollars or its Liberian Dollar equivalent per declaration, if this is the second administrative fine imposed on the person under Section 1701(a);
 - iii. 300 US Dollars or its Liberian Dollar equivalent per declaration, if this is the third or subsequent administrative fine imposed on the person under Section 1701(a).
- (b) **Non-Compliance with Conditions.** The amount of administrative fine under paragraph (b) of Section 1701 for failure to comply with conditions of a license or authorization relating to Customs shall be the following-
 - (1) 350 US Dollar or its Liberian Dollar equivalent if this is the first administrative fine imposed on the person under Section 1701(b);
 - (2) 500 US Dollars or its Liberian Dollar equivalent if this is the second administrative fine imposed on the person under Section 1701(b);
 - (3) 750 US Dollars or its Liberian Dollar equivalent if this is the third or subsequent administrative fine imposed on the person under Section 1701(b).

Section 1703. Assessment Procedure

- (a) **Notification.** Subject to Section 1704, where the Liberia Revenue Authority determines that a person is liable for an administrative fine, the Liberia Revenue Authority shall issue a written notification with an assessment of possible administrative fine to the person concerned.

The person concerned shall be provided not more than 20 days from the date of notification given under subsection (a) to respond.

Based on the response of the person concerned or otherwise, if the Liberia Revenue Authority is satisfied that the person is entitled to be exempted from the imposition of a fine under Section 1704, no administrative fine shall be imposed under this subchapter.

- (b) **Finality.**

- (1). Where a person given notice under paragraph (a) does not respond within the period referred to in that paragraph, the assessment referred to in paragraph (a) becomes final and shall be due and payable in addition to any customs duty and taxes that may be payable.
- (2). Where a person given notice under paragraph (a) responds within the period referred to in that paragraph but said response does not satisfy the Liberia Revenue Authority that the person is entitled to be exempted under Section 1704 from the imposition of a fine, the Liberia Revenue Authority shall issue a final notice of determination.

Section 1704. No Fine in Certain Cases

(a) **Declaration Errors and Omissions.** A person is not liable to the imposition of an administrative fine under this subchapter for errors or omissions in a goods declaration, if—

- (1). that person has voluntarily disclosed the error or omission to the Customs Department in writing before the Customs Department has notified the person that—
 - (i). the goods to which the declaration relates have been selected for examination by the Customs Department;
 - (ii). documentation is required to be presented to the Customs Department in relation to that declaration; or
 - (iii). the Customs Department intends to conduct an audit or investigation in relation to a selection of declarations that includes that declaration, or in relation to declarations made over a period of time that includes the time the declaration was made; or
- (2). that person satisfies the Customs Department that the person formed an opinion based on a set of facts which would have been the opinion of any reasonable person based on the same set of facts; or
- (3). that person satisfies the Customs Department that he acted in good faith on information provided by the importer, exporter, or supplier of the goods to which the declaration relates, and reliance on the accuracy or completeness of the information so provided was reasonable in the circumstances; or
- (4). the total correct value for duty of the goods to which the error on the declaration relates is less than 100 US Dollar or its Liberian Dollar equivalent; or
- (5). the period between the date the declaration was lodged and the date on which the error or omission was first identified exceeds 5 years; or
- (6). the declaration was made in accordance with a valid binding decision issued by the Customs Department pursuant to Section 1238 of this Code.

(b) **Non-Compliance with Conditions of License or Authorization.** A licensee or authorized person is not liable to the imposition of an administrative fine under this subchapter for failure to comply with license or authorization terms or conditions, if—

- (1). where the failure to comply with the terms or conditions concerns the storage, movement or declaration of goods, the total value for duty of such goods is less than 100 US Dollars or its Liberian Dollar equivalent; or
- (2). the period between the date of occurrence of the breach of the term or condition and the date on which the breach was first identified exceeds 5 years.

Section 1705. Due Date for Payment and Interest

(a) An administrative fine assessed against a person under this subchapter shall become payable on the day the notice of assessment of the fine under Section 1703 is served on the person.

- (b) Except as provided in subsection (c), a person on whom a notice of assessment of a fine has been served shall pay, in addition to the fine, interest at the prescribed rate for the period beginning on the day after the notice was served on the person and ending on the day the fine has been paid in full, calculated on the outstanding balance of the fine.
- (c) Interest is not payable if the fine is paid in full by the person within thirty days after the date of the notice of assessment.

Section 1706.Enforcement

Administrative fines, interest, penalties, Customs service Fees, and collection Service Fees that are due and payable under this subchapter shall be considered a tax debt to the Government of Liberia pursuant to Section 12 of this Code.

Section 1707.Cumulative Remedy

- (a) The authority of the Liberia Revenue Authority to assess administrative fines is in addition to other remedies available under law, except that-
 - (1) a person shall not be assessed administrative fines under more than one section of this subchapter in respect of the same contravention of this Code and
 - (2) the Government of Liberia shall not seek civil penalties under any provision of this Code or other law for the violations covered by the notification of administrative fine.
- (b) The payment of a fine does not preclude seizure and forfeiture of goods under this Code or other law in connection with the violation for which the fine was assessed.
- (c) Without prejudice to the foregoing, the material errors or omissions of Section 1700 (r) & (s) shall be subject to criminal prosecution under the Liberia Revenue Code and other relevant laws

Sections 1708-1709 Reserved

Subchapter B.Civil Penalties

Section 1710.Place of Introduction

- (a) Every person who contravenes subsection(a) or subsection (b) of Section 1401 commits an offence.

Section 1711. Every person who commits an offence against this Section is liable to a civil penalty of 10,000 US Dollars.

Section 1712. Failure to Report or Answer Questions Concerning Vessels Entering Liberia

- (a) Every person commits an offence who —
 - (1) fails to declare arrival of a vessel as required by Section 1403 or
 - (2) makes the declaration required by Section 1403 but refuses at the time of making it to answer questions put to him by the Customs Department as required by that Section.
- (b) Every person who commits an offence against-

- (1) paragraph (1) of subsection (a) of this Section is liable to a penalty of 10,000 US Dollars, or
- (2) paragraph (2) of subsection (a) of this Section is liable to a civil penalty of 5,000 US Dollars.

Section 1713. Failure to Produce Required Documents on Arrival

- (a) Every person commits an offence who, being in charge of a vessel, aircraft, or vehicle, fails to present or submit any required document to the officer demanding the same, in accordance with Section 1403 of this Code.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 7,000 US Dollars.
- (c) No penalty shall be incurred under this Section if the Liberia Revenue Authority shall be satisfied that the said document was lost or mislaid without intentional fraud as prescribed in regulation.

Section 1714. Failure to Manifest Goods

- (a) If a manifest required under the provisions of this Code does not include or describe any goods, including stores, that are found on board of any vessel, aircraft or vehicle or after having been unladen from such vessel, aircraft or vehicle, the master of such vessel or the commander of such aircraft or the person in charge of such vehicle or the owner of such vessel, aircraft or vehicle commits an offense.
- (b) Every person who commits an offence against this Section is liable to a civil penalty equal to the customs value of such goods as determined by the Customs Department.
- (c) No penalty shall be incurred under this Section if the Liberia Revenue Authority shall be satisfied that the said manifest was defaced by accident or is incorrect by reason of clerical error or other mistake.

Section 1715. Failure to Manifest Goods; Additional Penalty for Certain Narcotic Drugs

- (a) If any of the goods found on board any vessel, aircraft or vehicle, or found among the goods unladen therefrom, consist of the narcotic drugs of a kind described in subsection (b) of this Section and are not included or described in a manifest required under the provisions of the Code, the master of the vessel, owner of such vessel, commander of such aircraft or person in charge in such vehicle or the owner of such vessel, aircraft or vehicle commits an offense.
- (b) Every person who commits an offense against this Section shall be subject to the additional civil penalties:
 - (1) if any such goods so found consist of heroin, morphine or cocaine, an additional civil penalty of 500 US Dollars for each ounce thereof so found;
 - (2) if any such goods so found consist of smoking opium or opium prepared for smoking or marijuana, an additional civil penalty of 100 US Dollars for each ounce thereof so found; and
 - (3) if any such goods so found consist of crude opium, an additional civil penalty of 100 US Dollars for each ounce thereof so found.

- (c) Penalties incurred under this Section shall, notwithstanding the provision in Section 1737 relating to the immunity of vessels, aircraft or vehicles used as common carrier, constitute a lien upon such vessel, aircraft or vehicle which may be enforced by a libel *in rem*, except that the master of such vessel or commander of such aircraft or person in charge of such vehicle or the owner of such vessel, aircraft or vehicle used by any person as a common carrier of such vehicle, aircraft or the owner of such vessel, aircraft or in the transaction of business as such common carrier shall not be liable to such penalties and neither the vessel nor the aircraft nor the vehicle shall be held subject to the lien, if it appears to the satisfaction of the court that neither the master nor any of the carrier officers of such vessel including licensed and unlicensed officers and petty officers, nor commander of any of the crew of such aircraft nor the person in charge of such vehicle, nor the owner of the vessel, aircraft or vehicle, knew and could not, by the exercise of the highest degree of care or diligence, have known, that such narcotic drugs were on board.
- (d) Clearance of any such vessel, aircraft or vehicle may be withheld until such penalties are paid or until a bond, satisfactory to the Liberia Revenue Authority, is given for payment thereof. The provision of this subsection shall not prevent forfeiture of any such goods, vessel, aircraft or vehicle under any other provision of law.

Section 1716. Manifested Goods Not Found

- (a) If goods, including stores, that are described in a manifest or list required under the provisions of this Code are not found on board the vessel, aircraft or vehicle or among the unladen goods, the master of such vessel or commander of such aircraft or the person in charge of such vehicle or the owner of such vessel, aircraft or vehicle commits an offense.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of
 - (1) 100% of the value of the goods on the first offense
 - (2) 200% of the value of the goods on the second offense
 - (3) 300% on the value of the goods on the third and subsequent offenses
- (c) No penalty shall be incurred under this Section if the Liberia Revenue Authority shall be satisfied that no part of the goods not found was unshipped or discharged except as specified in the report of the master or commander of the person in charge.

Section 1717. Unlawful Unloading or Transshipment

- (a) Every person commits an offence who, being the master of any vessel from a foreign port of place:
 - (1) allows any goods, including stores, to be unladen from such vessel at any time after its arrival within the territorial waters of the Republic of Liberia and before such vessel has come to the proper place for the discharge of such goods, and before he has received a permit to unlade, or
 - (2) allows any goods, including stores, the importation of which into Liberia is prohibited, to be unladen from his vessel at any place upon the high seas adjacent to the territorial waters of the Republic of Liberia to be transhipped to or placed in or received on any vessel of any description with knowledge, or under circumstances indicating the purpose to render it possible

that such goods or any part thereof may be introduced, or attempted to be introduced, into Liberia in violation of law.

- (b) Every person who commits an offence against this Section is liable to a civil penalty equal to twice the Customs Department's appraised value of the goods, but not less than 10,000 US Dollars for the offense described in subsection (a)(1) and not less than 1,000,000 US Dollars for the offense described in subsection (a)(2).
- (c) No penalty shall be incurred under this Section if the Liberia Revenue Authority shall be satisfied, upon presentation of proof by the master of the vessel from which the cargo or stores have been transhipped or unloaded, and the master of the vessel to which any such cargo or stores were transhipped, that the unloading or transshipment was in fact due to accident, stress of weather, or other necessity.

Section 1718. Offenses Related to Ships Stores

- (a) Every person who contravenes Section 1596 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 5,000 US Dollars.

Section 1719. Prohibition on the Sale and Purchase of Goods from Vessels

- (a) In relation to a vessel arriving at any place in Liberia from a place outside Liberia, whether direct or via another place in Liberia, it shall be an offence-
 - (1) for any member of the crew of the vessel or any passenger carried therein to sell or offer to sell any goods belonging to them or in their possession; or
 - (2) for any person to purchase or to attempt to purchase any goods belonging to or in the possession of any member of the crew of the vessel or any passenger carried therein.
- (b) Without prejudice to any other provisions of the customs law, any person who is guilty of an offence under this Section shall be liable to a penalty of 5,000 US Dollars.

Section 1720. Offenses Related to Departure and Loading of Vessels

- (a) Every person who contravenes Section 1419 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty not exceeding 700,000 dollars.

Section 1721. Failure to Comply With Demand for Return of Clearance

- (a) Every person commits an offense who, being the master of a vessel or a commander of an aircraft, fails to comply with a demand for return of a clearance made under Section 1423.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 50,000 dollars.

Section 1722. Coastwise Trade Deviations

If in the case of any vessel which is carrying goods coastwise —

- (a) any goods are taken on board or removed therefrom at sea or any place outside Liberia; or
- (b) except for some unavoidable cause the vessel touches at any place outside Liberia or deviates from its voyage; or
- (c) the vessel touches at any place outside Liberia and the master or other person in charge does not report the fact to the Customs Department at the first place in Liberia at which the vessel arrives thereafter,

then without prejudice to any other provisions of the customs laws the master of the vessel shall be liable to a penalty of 40,000 dollars.

Section 1723. Violation of Conditions for Approved Pipelines

- (a) Every person who imports or exports goods by pipeline in contravention of any conditions or restrictions imposed by any approval granted, or regulations prescribed, under Section 1445 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 500,000 dollars.

Section 1724. Unlawful Entry into Customs Control Area

- (a) Every person commits an offence who, unless otherwise authorized by the Customs Department, enters a customs controlled area for the embarkation, disembarkation or processing of persons arriving in or departing from Liberia at a customs airport or, having so entered, refuses to leave promptly when so requested by an officer or a police officer or an officer of any agency having responsibility for security within the area, other than —
 - (1) a person coming within such category of person as is specified in subsections (b) and (c) of Section 1440 of this Code;
 - (2) a person acting in the course of his duty which necessarily requires his presence in such area, provided he is carrying on his person evidence in such form as the Commissioner General shall prescribe of his authority to perform that duty in that place; or
 - (3) any person authorized by the Liberia Revenue Authority, in such form as the Commissioner General may prescribe, to accompany a sick person or a child under twelve years of age to or from an aircraft arriving from or departing to a place outside Liberia.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 50,000 dollars.

Section 1725. Importation, Exportation or Transit Contrary to Law

- (a) Every person commits an offence who directs, assists financially or otherwise, or is any way knowingly concerned in the importation, bringing in, unloading, landing, removal, concealing, harboring, or subsequent transportation, of any goods which are being or have been introduced, or attempted to be introduced, into Liberia contrary to law.

- (b) Every person commits an offense who exports or sends goods from Liberia, or attempts to export or send goods from Liberia, contrary to law
- (c) Every person who fails to present goods to the customs office of destination in contravention to subsection (c) of Section 1576 commits an offence.
- (d) Every person who commits an offence against this Section is liable to a civil penalty equal to the Customs Department's appraised value of such goods.
- (e) Without prejudice to the foregoing, offenses mentioned in this section may be subject to criminal prosecution under the Liberia Revenue Code and other relevant laws.

Section 1726.False Statements or Declarations

- (a) Every person commits an offence who—
 - (1) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Customs Department or an officer any entry, declaration, notice, certificate or other document whatsoever; or
 - (2) makes any statement or declaration in answer to a question put to him by an officer which he is required by or under the provisions of this Code to answer,
 being a document or statement or declaration produced or made under the provisions of this Code which is inconsistent with the facts as determined by the Customs Department.
- (b) Every person who commits an offence against this Section is liable to a penalty-
 - (1) if the document or statement or declaration was made in relation to imported or exported or transited goods, in an amount equal to fifty percent of the customs value of that portion of goods to which the false statement or declaration applies as determined by the Customs Department, or
 - (2) if otherwise, US\$500 or its Liberian Dollar equivalent.
- (c) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid, said goods shall be seized and held by Customs Department until the full amount of duty and related taxes unpaid are paid to the General Revenue Account and, without prejudice to subsection (d) of this Section and to any other provisions of the laws of the Republic of Liberia, if any person who commits an offence under this Section does so either knowingly or recklessly the goods shall be liable to forfeiture.
- (d) Without prejudice to the foregoing, offenses mentioned in sub-section (a) may be subject to criminal prosecution under the Liberia Revenue Code and other relevant laws including chapter 12 of the Penal Code.

Section 1727.Failure to Declare

- (a) Every person commits an offense who fails to declare any article or to produce any baggage or article as required by Section 1441.

- (b) Every person who commits an offense against this Section is liable to a penalty equal in amount to the customs value of the article not declared or of the baggage or thing not produced plus all applicable taxes and levies, as the case may be, as determined by the Customs Department.

Section 1728. Offences Related to Arrival of Persons

- (a) Every person commits an offense who fails to report his arrival or present himself and accompanying articles or departs a conveyance or a designated place without authorization in violation of Section 1440.
- (b) Every person who commits an offense against this Section is liable to a civil penalty of 3500 dollars.

Section 1729. Offences Related to Customs Warehouses

- (a) Every person commits an offense who, without the authority of the Customs Department, , or without just and sufficient cause, opens any of the doors or locks of a customs warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein.
- (b) Every person who commits an offense against this Section is liable to a civil penalty of 700,000 dollars.

Section 1730. Offences Related to Customs Licensed Activities

- (a) Any person who knowingly-
 - (1) transacts customs business without holding a valid customs broker's license in violation of Section 1310, or
 - (2) transports imported goods from one point in Liberia to another without holding a valid bonded carrier's license in violation of Section 1320, or
 - (3) owns or operates an area used as a temporary storage area or customs warehouse without holding a customs controlled area license in violation of Section 1325commits an offense.
- (b) Every person who commits an offense against this section is liable to a monetary penalty of 350,000 dollars.

Section 1731. Failure to Make Advance Conveyance and Cargo Declaration

- (a) Every person commits an offence who, being in charge of a vessel, aircraft, or vehicle, fails to make an advance declaration required by regulation issued pursuant to authority of Section 1400 of this Code.
- (b) Every person who commits an offence against this Section is liable to a penalty of up to 350,000 dollars.

Section 1732. Failure to Declare Currency or Bearer Negotiable Instruments

- (a) Every person commits an offense who fails to declare currency or bearer negotiable instruments as required by Section 1442.

- (b) Every person who commits an offense against this Section is liable to a fine consistent with regulation, in addition to criminal or other sanctions. of 33% of the total value of the currency or bearer negotiable instruments.

Section 1733.Importation of Drugs

Any person who imports narcotic, hallucinogenic or other drugs in violation of the provisions of the Public Health law commits an offense and shall be subject to such penal or other sanctions as may be provided by the Penal Code, the Public Health law, and other laws of Liberia.

- (c) (a) (b)

Section 1734.Section 1733

(a) Every person commits an offense who, without legal authority to do so, fishes in the territorial waters of Liberia.

(b) Every person who commits an offense against this Section is liable to *500,000 US Dollar penalty*.

(c) Without prejudice to the foregoing, offenses mentioned in sub-section (a) may subject the offender to forfeiture of vessel, implement and catch in addition to criminal prosecution under the Liberia Revenue Code and other relevant laws including the Penal Code and Maritime Law.

Section 1734 Reserved

Subchapter C.Seizure and Forfeiture

Section 1735.Goods Liable to Forfeiture

The following goods shall be liable to forfeiture:

- (a) goods in respect to which an offense has been committed under:
- (1) Section 1420 of this Code (which relates to failure to notify the Customs Department if export goods are not loaded);
 - (2) Section 1421 of this Code (which relates to the re-landing of export goods or stores without permission by the Customs Department);
 - (3) Section 1714 of this Code (which relates to goods not manifested), if such goods are in the possession of, or belonging or consigned to the master or to any of the crew of the vessel or to the commander or any of the crew of the aircraft or to the owner or person in charge of the vehicle;
 - (4) Section 1718 of this Code (which relates to the retention on board, transfer and landing of ships stores);
 - (5) Section 1719 of this Code (which prohibits certain sales and purchases of goods from vessels);
 - (6) Section 1723 of this Code (which relates to violation of conditions of import or export of goods by pipeline);

- (7) Section 1726 of this Code (which relates to false statements made in documents or in response to question by an officer);
- (8) Section 1727 of this Code (which relates to a person's failure to declare articles or produce baggage on arrival to Liberia);
- (9) Section 1732 of this Code (which relates to a person's failure to declare currency or bearer negotiable instruments when required); or
- (10) Section 1732 of this Code (which relates to the importation of drugs contrary to the Public Health law);
- (b) stolen goods that are imported into Liberia or exported from Liberia or attempted to be imported into Liberia or exported from Liberia, whether or not duties and taxes have been paid on such goods;
- (c) goods that are smuggled or clandestinely introduced or attempted to be introduced into Liberia contrary to law;
- (d) except as provided in Section 1737, any vessel, aircraft, vehicle, animal, or other thing used in, to aid in, or to facilitate by obtaining information or in any other way, the importation, bringing in, unloading, landing, removal, concealing, harboring, or subsequent transportation of any goods which are being or have been introduced, or attempted to be introduced, into Liberia contrary to law, whether upon such vessel, aircraft, vehicle, animal, or other thing or otherwise, together with its tackle, apparel, furniture, harness or equipment;
- (e) goods in respect to which a person has contravened or failed to comply with the provisions of an authorization issued under Section 1328 for operation of a customs warehouse; and
- (f) goods which have been lawfully permitted to be withdrawn from a warehouse or other customs controlled area without payment of duty for any purpose and are not duly delivered at the destination to which they should have been taken in accordance with that permission.

Section 1736. Libel of Vessels, Aircraft and Vehicles

Whenever

- any vessel, vehicle, or aircraft; or
- the owner or operator, or the master, pilot, conductor, driver, or other person in charge of a vessel, vehicle, or aircraft;

is subject to a penalty for violation of the customs laws, the conveyance involved shall be held for the payment of such penalty and may be seized and forfeited and sold in accordance with the customs laws. The proceeds of sale, if any, in excess of the assessed penalty and expenses of seizing, maintaining and selling the property shall be held for the account of any interested party.

Section 1737. Common Carrier Exception

(a) No conveyance used by any person as a common carrier in the transaction of business as a common carrier is subject to seizure and forfeiture under the customs laws for violations relating to goods contained—

- (1) on the person;
- (2) in baggage belonging to and accompanying a passenger being lawfully transported on such conveyance; or
- (3) in the cargo of the conveyance if the cargo is listed on the manifest and marks, numbers, weights and quantities of the outer packages or containers agree with the manifest;

unless the owner or operator, or the master, pilot, conductor, driver or other person in charge participated in, or had knowledge of, the violation, or was grossly negligent in preventing or discovering the violation.

(b) Except as provided in subsection (a) or (c) of this section, no vessel, vehicle, or aircraft is subject to forfeiture to the extent of an interest of an owner for a drug-related offense established by that owner to have been committed or omitted without the knowledge, consent, or willful blindness of the owner.

(c) If any goods the importation of which is prohibited is found to be, or to have been—

- (1) on board a conveyance used as a common carrier in the transaction of business as a common carrier in one or more packages or containers—
 - (i). that are not manifested (or not shown on bills of lading or airway bills); or
 - (ii). Whose marks, numbers, weight or quantities disagree with the manifest (or with the bills of lading or airway bills); or
- (2) concealed in or on such a conveyance, but not in the cargo;

the conveyance may be seized and, after investigation, forfeited unless it is established that neither the owner or operator, master, pilot, nor any other employee responsible for maintaining and insuring the accuracy of the cargo manifest knew, or by the exercise of the highest degree of care and diligence could have known, that such goods were on board.

(d) For purposes of this section—

- (1) The term “owner or operator” includes—
 - (i). a lessee or person operating a conveyance under a rental agreement or charter party;
 - (ii). the officers and directors of a corporation;
 - (iii). station managers and similar supervisory ground personnel employed by airlines;
 - (iv). one or more partners of a partnership;
 - (v). representatives of the owner or operator in charge of the passenger or cargo operations at a particular location; and
 - (vi). and other persons with similar responsibilities.

- (2) The term "master" and similar terms relating to the person in charge of a conveyance includes the purser or other person on the conveyance who is responsible for maintaining records relating to the cargo transported in the conveyance.
- (e) When a common carrier has been seized in accordance with the provisions of subsection (c) of this section and it is subsequently determined that a violation of such subsection occurred but that the vessel will be released, the conveyance is liable for the costs and expenses of the seizure and detention.

Section 1738. Seizure Authority

If upon the examination of any vessel, aircraft or vehicle it shall appear that a breach of the customs laws of the Republic of Liberia is being or has been committed so as to render such vessel, aircraft or vehicle, or the goods or any part thereof on board of or brought into Liberia by such vessel, aircraft or vehicle liable to forfeiture, the same shall be seized by the Customs Department and held in accordance with law.

Section 1739. Application of Customs laws to Other Seizures by Customs Officers

The procedures set forth in Section 1740 through Section 1753 of this Code shall apply to seizures of any property effected by customs officers under any law enforced or administered by the Liberia Revenue Authority unless such law specifies different procedures.

Section 1740. Custody of Seized or Detained Goods

- (a) Except as otherwise allowed in this subchapter, all vessels, vehicles, aircraft, goods or baggage seized or detained as liable to forfeiture shall forthwith be placed and remain in the custody of the Customs Department at the port of entry or exit at which, or at the discretion of Customs to the nearest place at which, such items were seized or detained to await disposition according to law; and pending such disposition the seized items shall be stored in such place as in the Customs Department's opinion is most convenient and appropriate with due regard to security and the expense involved, whether or not the place of storage is at the port of entry or exit or place in which the items were seized or detained and storage of any items outside the port or place in which they were seized or detained shall in no way affect the jurisdiction of the court which would otherwise have jurisdiction over such items.
- (b) Notwithstanding the provisions of subsection (a) of this Section, where the person seizing any vessels, vehicles, aircraft, goods or baggage as liable to forfeiture under the customs laws is a police or other law enforcement officer and those items may be required for use in connection with any proceedings otherwise than under the provisions of this Code, they may be retained in the custody of the police until either those proceedings have been completed or it is decided that no such proceedings shall be brought:
- provided that-
- (1) notice in writing of the seizure or detention and of the intention to retain the items in question in the custody of police or other law enforcement officers, together with full particulars as to

those items, shall be given forthwith in writing to the Customs Department at the nearest convenient customs office;

- (2) the Liberia Revenue Authority shall be permitted to examine those items and take account thereof at any time while they remain in the custody of the police or other law enforcement officers; and
 - (3) the seized items shall be delivered to the Customs Department where such proceedings are completed or no longer required in connection with those proceedings or it is decided that no such proceedings shall be brought.
- (c) If any person other than a Government officer by whom any items were seized or detained or who has custody thereof after their seizure or detention, fails to comply with any requirement of this Section or with any direction of the Liberia Revenue Authority given hereunder, he shall be liable to penalty of 1,000 United States Dollars or its Liberian Dollar equivalent.
- (d) Subsections (b) and (c) of this Section shall apply in relation to any dutiable goods seized or detained by any person other than either a police or customs officer notwithstanding that the goods seized were not liable to forfeiture under the customs Laws.

Section 1741. Appraisement of Seized Goods

The Customs Department shall determine the domestic value, at the time and place of appraisement, of any vessels, vehicles, aircraft, baggage or other goods seized under the customs laws.

Section 1742. Administrative Forfeiture: Notice of Seizure

If —

- (a) the value of a seized vessel, vehicle, aircraft, baggage or other goods does not exceed 5,000 United States Dollars or its Liberian Dollars equivalent; or
- (b) such seized goods are prohibited from importation; then

the Commissioner General or Commissioner of Customs shall cause a notice of the seizure of such goods and the intention to forfeit and sell or otherwise dispose of the same according to law to be published for at least three successive weeks in such manner as the Commissioner General or Commissioner of Customs directs. Written notice of seizure together with information on the applicable procedures shall be sent to each party who appears to have an interest in the seized goods.

Section 1743. Notice of Claim; Condemnation Proceedings; Goods Deemed To Be Condemned As Forfeited

- (a) ***Notice of Claim.*** Any person claiming that any goods seized as liable to forfeiture are not so liable shall, within thirty days of the first notice of seizure having been given in accordance with the provisions of Section 1742, file with the Liberia Revenue Authority a claim stating his interest therein.
- (b) ***Forfeiture Proceedings.*** Upon the filing of a claim and giving provision of a bond to the Government in the amount of 150% of the value of goods liable for forfeiture along with sureties to be approved by the Commissioner General, conditioned provided that in the case of condemnation of the goods

so claimed, the obligor shall pay all costs and expenses of the proceedings to obtain such condemnation, the Liberia Revenue Authority shall transmit such claim and bond, with duplicate list and description of the goods seized and the names of available witnesses, to the Minister of Justice in case of criminal condemnation, or to the Tax Court in case of civil condemnation, for the institution of proper proceedings for the forfeiture of the goods seized

- (c) ***Goods Deemed to have been condemned as Forfeited.*** Where no claim is filed within the time prescribed in Subsection (a) of this Section in respect of any goods of which notice of seizure has been given in accordance with the provisions of Section 1742 those goods shall be deemed to be forfeited.
- (d) ***Effect of Forfeiture.*** Forfeiture under this Section shall have the same force and effect as a final decree and order of forfeiture in a judicial forfeiture proceeding in a court of Liberia. Title shall be deemed to vest in Liberia free and clear of any liens or encumbrances from the date of the act for which the forfeiture was incurred.

Section 1744. Seizure: Judicial Forfeiture Proceedings

If any vessel, vehicle, aircraft, goods, or baggage is not subject to Section 1742 of this subchapter, the Liberia Revenue Authority shall transmit a report of the case, with the names of available witnesses, to the Minister of Justice for the institution of the proper proceedings for the condemnation of such property.

Section 1745. Disposal of Seized and Detained Goods

Subject to the provisions of Section 1740(b) of this Code, any goods seized or detained under the provisions of this Code shall, pending the determination of their forfeiture or disposal, be dealt with and, if condemned or deemed to be condemned as forfeited, be disposed of in such manner as prescribed in regulation; provided that where goods are directed to be sold the proceeds of the sale shall be disposed of in accordance with the priorities set out in Section 1747.

Section 1746. Perishable Goods Subject To Summary Sale or Disposal

Whenever it appears to the Liberia Revenue Authority that any goods seized under the customs law are liable to perish or waste or to be greatly reduced in value by keeping them in the regular course, or that the expense of so keeping them is disproportionate to the value thereof-

- a) if such goods are subject to Section 1742 of this subchapter and have not been delivered under bond, the Customs Department in twenty-four hours after the receipt of the appraiser's report shall proceed forthwith to advertise and sell or otherwise dispose of the goods under regulations to be prescribed by the Commissioner General; or
- b) if such goods are not subject to Section 1742, the Commissioner General shall forthwith transmit a report of the seizure to the Minister of Justice, who shall petition the court to order an immediate sale of such goods and, if the ends of justice require it, the court shall order such immediate sale, the proceeds thereof to be deposited with the court to await the final determination of the forfeiture proceedings.

Whether such sale be made by the Customs Department or by order of the court, the proceeds thereof shall be held subject to claims of parties in interest to the same extent as the goods so sold would have been subject to such claim.

Section 1747. Disposal of Proceeds of Sale of Forfeited Property

Where any goods which have been condemned or deemed as forfeited under the provisions of this Subchapter are sold the proceeds shall be disposed of in accordance with the following priorities-

First — for the payment of all proper expenses of the proceedings of forfeiture and sale, including expenses of seizure, maintaining the custody of the property, advertising and sale, and if forfeited by a decree of court and a bond for such court costs was not given, the cost as determined by the court;

Second — for the satisfaction of fines and penalties;

Third — for the payment of duty and related taxes;

Fourth --- liens for freight, charges, and contribution in general average, notice of which has been filed with the Commissioner General, according to law; and,

Fifth — the balance shall be deposited in the General Revenue Account of the Republic of Liberia as other costs and associated expenses incurred by Customs.

Section 1748. Release of Seized Property In Lieu of Condemnation Proceedings

If any person claiming an interest in any vessel, aircraft, vehicle, animal, merchandise or baggage seized under the provisions of this Code offers to pay the value of such vessel, aircraft, vehicle, animal, goods or baggage as determined under Section 1741 and it appears that such person has in fact a substantial interest therein, the Liberia Revenue Authority may accept such offer and release the vessel, aircraft, vehicle, animal, goods or baggage seized upon the payment of such value thereof which shall be distributed in the order provided in Section 1747.

Section 1749. Burden of Proof in Forfeiture Proceedings

In all suits or actions brought for the forfeiture of any vessel, aircraft, vehicle, animal, goods or baggage seized under the provisions of this Code where the property is claimed by any person, the burden of proof shall lie upon the claimant; and in all suits or actions brought for the recovery of the value of any vessel, aircraft, vehicle, animal, merchandise or baggage because of violation of any such laws, the burden of proof shall be upon the claimant, provided the probable cause shall be first shown for the institution of such suit or action, to be judged of by the courts subject to the following rules of proof:

- (a) The testimony or deposition of the officer who has boarded, or required to come to a stop, or seized a vessel, aircraft, vehicle, animal, or has arrested a person, shall be *prima facie* evidence of the place where the act in question occurred.
- (b) Marks, labels, brands or stamps indicative of foreign origin, upon or accompanying goods or containers of goods, shall be *prima facie* evidence of the foreign origin of such goods.
- (c) The fact that a vessel of any description is found, or discovered to have been, in the vicinity of any vessel within the territorial water of the Republic of Liberia and under any circumstances indicating contact or communication therewith, whether by proceeding to or from such vessel, or by coming to

in the vicinity of such vessel, or by delivering to or receiving from such vessel any goods, person, or communication, or by any other means affecting contact or communication therewith, shall be *prima facie* evidence that the vessel in question had visited such vessel within the territorial waters of the Republic of Liberia.

Subchapter D. Mitigation and Compromise; Limitations

Section 1750. Commissioner General Authorized To Compromise Customs Claims

Upon a report of the Commissioner for Customs, the Minister of Justice, or any official having charge of any claim on a person(s) arising under the customs laws showing the facts upon which such claim is based, the probabilities of a recovery and the terms upon which the same may be settled, the Commissioner General is hereby authorized to compromise such claim.

Section 1751. Remission or Mitigation of Fines, Penalties and Forfeitures

Whenever any person interested in any vessel, aircraft, vehicle, animal, goods or baggage seized under the provisions of this Code, or who has incurred, or is alleged to have incurred, any fine or penalty thereunder, files with the Commissioner General before the sale of such vessel, aircraft, vehicle, animal, goods or baggage, a petition for the remission or mitigation of such fine, penalty, or forfeiture, the Commissioner General, if he finds that such fine, penalty or forfeiture was incurred without willful negligence or without any intention on the part of the petitioner to defraud the revenue or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of such fine, penalty or forfeiture, may remit the same upon such terms and conditions as he deems reasonable and just, or order discontinuance of any prosecution relating thereto. In order to enable him to ascertain the facts, the Commissioner General may request the Minister of Justice to have testimony taken upon such petition; provided, that nothing in this Section shall be construed to deprive any person of any award of compensation under Section 1752 made before the filing of such petition.

Section 1752. Award of Compensation to Informers

Any person, not an officer of the Republic of Liberia, who detects and seizes any vessel, aircraft, vehicle, animal, goods or baggage subject to seizure and forfeiture under the customs laws, and who reports the same to the Commissioner General, or who furnishes the Commissioner General or the Minister of Justice original information concerning any fraud upon the customs revenue, or a violation of the customs laws perpetrated or contemplated, which detection and seizure or information leads to a recovery of any customs duties withheld, or of any fine, penalty, or forfeiture incurred, may be awarded and paid by the Commissioner General a compensation of 20 *per centum* of the net amount recovered, but not to exceed 100,000 United States Dollars or its Liberian Dollars equivalent in any case, which shall be paid out of any appropriations available for the collection of the revenue from customs. If any vessel, aircraft, vehicle, animal, goods or baggage is forfeited to the Republic of Liberia, and is thereafter, in lieu of sale, destroyed under the customs laws or delivered to any Governmental agency for official use, compensation of 20 *per centum* of the appraised value thereof may be awarded and paid by the Commissioner General under the provisions of this Section, but not to exceed 100,000 United States

Dollars or its Liberian Dollars equivalent in any case. The Commissioner General in consultation with the Auditor General shall prescribe in an administrative regulation the procedure for compensating informers.

Section 1753. Limitation of Actions to Recover Penalties and Forfeitures

No suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs laws shall be instituted unless such suit or action is commenced within seven years after the time when the alleged offense was discovered; provided, that the time of the absence from the Republic of Liberia of the person subject to such penalty of forfeiture, or of any concealment or absence of the property, shall not be counted within this period of limitation.

Sections 1754-1759. Reserved

Chapter 17B. Customs Officers Powers

Section 1760. Customs Controls	117
Section 1761. Law Enforcement Authority of the Liberia Revenue Authority.....	117
Section 1762. Authority to Search Vessels, Vehicles, Aircraft or Other Conveyances	118
Section 1763. Authority to Question and Detain Persons	118
Section 1764. Authority to Search Persons and their Baggage.....	118
Section 1765. Authority to Re-Examine Persons, Baggage or Goods.....	119
Section 1766. Authority to Search in Ports of Entry or Licensed Facilities	119
Section 1767. Authority to Search Persons and Places in Liberia	120
Section 1768. Authority to Seize Conveyances and Goods	120
Section 1769. Authority to Place Officers on Board Vessels.....	120
Section 1770. Authority to Conduct Post Release Controls.....	120
Section 1771. Authority to Issue Administrative Summons	121
Section 1772. Administrative Summons: Records Held by Third-Parties.....	122
Section 1773. Administrative Summons: Judicial Enforcement and Sanctions	123
Section 1774. Assault on Officers of the Customs Department.....	124
Sections 1775-1799. Reserved	124

Section 1760. Customs Controls

The Customs Department may carry out all the customs controls within its lawful powers as it deems necessary. Customs controls, other than random checks, shall primarily be based on risk analysis using electronic data-processing techniques where available, with the purpose of identifying and evaluating the risks and developing the necessary counter-measures, on the basis of criteria developed at national, local and, where available, international level.

Section 1761. Law Enforcement Authority of the Customs Department

Officers of the Customs Department may—

- (a) apply for, execute and serve any order, warrant, subpoena, summons of court, or any other process issued under the authority of the laws of Liberia and carry a weapon subject to the supervision of the Minister of Justice;
- (b) conduct investigations of offenses that may have been committed against the customs laws and tax legislation of the Republic of Liberia, and carry out such other activities for the protection of the revenue and prevention and detection of offenses of the customs laws and tax legislation of the Republic of Liberia, as the Commissioner for Customs, Commissioner General, or Minister of Justice may prescribe.

Section 1762. Authority to Search Vessels, Vehicles, Aircraft, Other Conveyances

- (a) Any officer of the Customs Department may at any time stop and board any vehicle, vessel, aircraft or other conveyance that has arrived in Liberia from a point outside Liberia, or is departing from Liberia to a place outside, including while travelling within Liberia en route to a point outside.
- (b) Such officer may, without a search warrant, examine the manifest and other documents and papers and examine, inspect, and search the conveyance and every part thereof and any person, trunk, package, envelope, or cargo on board, and to this end may use such force as is in the circumstances necessary to compel compliance.
- (c) Such officer shall have authority to secure any part by such means as he shall consider necessary; to require any goods to be unloaded and removed for examination or for the security thereof; and to lock up, seal, mark or otherwise secure any goods carried by such conveyance .

Section 1763. Authority to Question and Detain Persons

- (a) An officer of the Customs Department may question any person who is entering or departing from Liberia, or is within a customs controlled area, as to that person's compliance with obligations imposed by this Code.
- (b) Where, as a result of that questioning or otherwise, an officer of the Customs Department has reasonable cause to believe that a smuggling offence, as defined by the Penal Law, has been, is being, or is about to be, committed by a person described in subsection (a), the officer may detain that person but only for one or both of the following purposes-
 - (1) to enable the officer to make any inquiries necessary to establish whether the person's answers to the questions or the reason or explanation is correct,
 - (2) to obtain the attendance of, or make inquiries of such officer or authority as shall be designated by the Ministry of Justice for purposes of placing the detained person under arrest.
- (c) The Customs Department shall release or place a person detained under this section in the custody of the arresting authority designated by the Ministry of Justice no later than 48 hours of initial detention, or such shorter periods as the Minister of Justice may direct.

Section 1764. Authority to Search Persons and their Baggage

- (a) This Section applies to-
 - (1) a person on board a vessel, vehicle, aircraft or other conveyance that has arrived in, or is departing from, Liberia; or
 - (2) a person in the process of disembarking from, or embarking on to, a conveyance described in paragraph (1); or
 - (3) a person who, having entered Liberia at a port of entry or exit, remains in that place.
- (b) An officer of the Customs Department may search the baggage accompanying any person to whom this Section applies.

- (c) An officer of the Customs Department may conduct a preliminary search of any person to whom this Section applies, and may detain that person for the purposes of conducting that preliminary search.
- (d) If, after a preliminary search under subsection (c) or otherwise, an officer of the Customs Department has reasonable cause to believe that a person has hidden on or about his person any dutiable, undeclared, prohibited, or other goods liable to forfeiture; or evidence relating to any such goods; or anything that is or might be evidence of the contravention or possible contravention of this Code, an officer of the Customs Department may detain and search such person, and may use reasonable force if necessary to detain the person or search the person.
- (e) An officer of the Customs Department may immediately detain and search a person if the officer has reasonable grounds to believe that—
 - (1) the person has a dangerous item hidden or in clear view on or about his or her person; and
 - (2) the item poses a threat to the safety of the officer or any other person; and
 - (3) there is a need to act immediately in order to address that threat; and
 - (4) a search under subsections (c) or (d) of this Section exposes the officer or any other person to greater risk from the threat.
- (f) For purposes of this Section, a preliminary search is a search that—
 - (1) involves little or no physical contact between the person conducting the search and the person being searched; and
 - (2) is conducted by using an aid or aids such as a dog, or a chemical substance, or x-ray or imaging equipment, or some other mechanical, electrical, or electronic device, or other similar aid, but not by any more invasive means.
- (g) The Commissioner General and Minister of Justice may by regulation prescribe additional measures necessary for the implementation of this Section. The Commissioner General is further authorized to employ female inspectors for the examination and search of persons of their own sex.

Section 1765. Authority to Re-Examine Persons, Baggage, Container or Goods

Whenever a vessel from a foreign port arrives at a port in Liberia, whether direct or via another Liberian port, the Customs Department at the port of arrival, for the purpose of assuring compliance with any law, regulation or instruction which the Liberia Revenue Authority is authorized to enforce, may cause an inspection, examination and search to be made of the persons disembarked or baggage, container or goods unloaded from such vessel, whether or not any or all such persons, baggage, container or goods had previously been inspected, examined or searched by an officer.

Section 1766. Authority to Search in Ports of Entry or Licensed Facilities

The Customs Department may at any time enter and search without a warrant-

- (a) any customs controlled area; and
- (b) any vessel, vehicle, aircraft or other conveyance situated within the limits of a port of entry or exit,

and, subject to Section 1764, search any person found in any such place or on such conveyance.

Section 1767. Authority to Search Persons and Places in Liberia

If the Customs Department shall have valid ground to establish that any goods on which the proper customs duties have not been paid, except where those duties remain lawfully unpaid, or which have been brought into Liberia contrary to law, is upon any person or in any dwelling house, store, or other building or place in Liberia, the Customs Department may make application in accordance with the Criminal Procedure Law and through the Ministry of Justice for a warrant to search for and seize any such goods or other article described in the warrant.

Section 1768. Authority to Seize Conveyances and Goods by the Customs Department

If upon the examination of any vessel, aircraft, vehicle or person it shall appear that a breach of the customs laws of the Republic of Liberia is being or has been committed so as to render such vessel, aircraft or vehicle, or the goods or any part thereof on board of or brought into Liberia by such vessel, aircraft or vehicle or person liable to forfeiture, the same shall be seized and held by the Customs Department in accordance with law.

Section 1769. Authority to Place Officers on Board Vessels

- (a) ***Duties.*** One or more officers may be put on board any vessel arriving at any customs port while such vessel is within such port and, if necessary, while going from one such port to another, to examine the cargo and contents of such vessel and superintend the unloading thereof and to perform such other duties as may be required by law for the protection of the revenue. Such officers, if they shall deem it necessary for the protection of the revenue, may secure the hatches or other communications or outlets of such vessel with customs seals or other proper fastenings while such vessel is not in the act of unloading and such fastenings shall not be removed without the permission of any officer. Such officers may also require any vessel to discontinue or suspend unloading during the continuance of unfavorable weather or any conditions rendering the discharge of goods dangerous or detrimental to the revenue.
- (b) ***Compensation and Expenses of Officers to be Reimbursed to Government.*** The compensation of any officer stationed on any vessel while proceeding from one port to another and returning there from, shall be reimbursed to the Government by the owner or master of such vessel together with the actual expense of such officer for subsistence or, in lieu of such expense, he may be furnished while he remains aboard with board and lodging accommodation usually supplied to passengers.

Section 1770. Authority to Conduct Post Release Controls

The Customs Department may, after releasing the goods and in order to ascertain the accuracy of the particulars contained in the cargo report or goods declaration, inspect any documents and data relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods. The Customs Department may also examine or recount such goods and/or take samples where it is still possible for them to do so.

The Customs Department may also take inventory of goods in a warehouse.

Such inspections may be carried out at the premises of the holder of the goods or his representative, of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.

Section 1771. Authority to Issue Administrative Summons

(a) In any investigation or inquiry conducted for the purpose of ascertaining the correctness of any declaration, for determining the liability of any person for duty, fees and taxes due or which may be due Liberia, for determining liability for fines and penalties, or for insuring compliance with the customs laws, the Commissioner General, the Commissioner for Customs, or other officer authorized by the Commissioner General may—

(1) summon, upon reasonable notice:

- i. the person who—
 - imported, or knowingly caused the importation of, goods into Liberia,
 - exported, or knowingly caused the exportation of, goods from Liberia,
 - transported or stored goods that were or are carried or held under customs bond, or knowingly caused such transportation or storage, or
 - filed a declaration or drawback claim with the Liberia Revenue Authority;
- ii. any officer, employee, or agent of any person described in point (i);
- iii. any person having possession, custody or care of records relating to the importation, exportation or other activity described in point (i); or
- iv. any other person they may deem proper;

to appear before the appropriate customs officer at the time and place within Liberia specified in the notice (except that no witness may be required to appear at any place more than one hundred miles distant from the place where he was served with the summons), to produce records, as defined in subsection (c) of this Section, and to give such testimony, under oath, as may be relevant to such investigation or inquiry; and

(2) take, or cause to be taken, such testimony of the person concerned, under oath, as may be relevant to such investigation or inquiry.

(b) A summons issued pursuant to this Section may be served by any person designated in the summons to serve it. Service upon a natural person may be made by personal delivery of the summons to him. Service may be made upon a domestic or foreign corporation or upon a partnership or other unincorporated association which is subject to suit under a common name by delivering the summons to an officer, a managing or general agent, or any other agent authorized by appointment or by law to receive service of process. The certificate of service signed by the person serving the summons is *prima facie* evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of records, such records shall be described in the summons with reasonable specificity.

(c) For purposes of this Section the term “records” includes those—

- (1) required to be kept under Section 55 of this Code; or
- (2) regarding which there is probable cause to believe that they pertain to goods the importation or exportation of which is prohibited.

Section 1772. Administrative Summons: Records Held by Third-Parties

- (a) For purposes of this Section, the term "third-party recordkeeper" means—
 - (1) any customs broker, unless such customs broker is the declarant;
 - (2) any attorney; and
 - (3) any accountant.
- (b) For purposes of this Section the term "summons" means any summons issued under Section 1771 which requires the production of records or the giving of testimony relating to records. Such term does not mean any summons issued to aid in the collection of the liability of any person against whom an assessment has been made or judgment rendered.
- (c) If—
 - (1) any summons is served on any person who is a third-party recordkeeper; and
 - (2) the summons requires the production of, or the giving of testimony relating to, any portion of records made or kept of the transactions described in Section 1771 of this Code of any person (other than the person summoned) who is identified in the description of the records contained in such summons;then notice of such summons shall be given to any persons so identified within a reasonable time before the day fixed in the summons as the day upon which such records are to be examined or testimony given. Such notice shall be accompanied by a copy of the summons which has been served and shall contain directions for staying compliance with the summons under subsection (g) of this Section.
- (d) Any notice required under subsection (b) of this Section shall be sufficient if such notice is served in the manner provided in subsection (a) of Section 1771 upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person.
- (e) This Section shall not apply to any summons—
 - (1) served on the person with respect to whose liability for customs duties, taxes or other charges the summons is issued, or any officer or employee of such person; or
 - (2) to determine whether or not records of the transactions described in Section 1771 of this Code of an identified person have been made or kept.
- (f) Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection of this Section shall have the right—
 - (1) to intervene in any proceeding with respect to the enforcement of such summons under Section 1773 of this Code; and

- (2) to stay compliance with the summons if, not later than the day before the day fixed in the summons as the day upon which the records are to be examined or testimony given—
 - i. notice in writing is given to the person summoned not to comply with the summons; and
 - ii. a copy of such notice not to comply with the summons is mailed by registered or certified mail to such person and to such office as the Commissioner General may direct in the notice referred to in subsection (b) of this Section.
- (g) No examination of any records required to be produced under a summons as to which notice is required under subsection of this Section may be made—
 - (1) before the expiration of the period allowed for the notice not to comply under paragraph of subsection (c) of this Section, or
 - (2) if the requirements of such paragraph of subsection (c) have been met, except in accordance with an order issued by a court of competent jurisdiction authorizing examination of such records or with the consent of the person staying compliance.
- (h) The provisions of subsections and (c) of this Section shall not apply with respect to any summons if, upon petition by the Commissioner General, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.

Section 1773. Administrative Summons: Judicial Enforcement and Sanctions

- (a) If any person summoned under Section 1771 of this Code does not comply with the summons, a competent court, upon application and after notice to any such person and hearing, shall have jurisdiction to issue an order requiring such person to comply with the summons. Failure to obey such order of the court shall be punished by such court as a contempt thereof and such court shall assess a monetary penalty which shall be payable to general revenue account.
- (b) For so long as any person, after being adjudged guilty of contempt for neglecting or refusing to obey a lawful summons issued under Section 1771 of this Code and for refusing to obey the order of the court, remains in contempt, the Commissioner General may—
 - (1) prohibit that person from importing goods into Liberia directly or indirectly or for his account, and
 - (2) instruct the Customs Department to withhold Customs service including delivery of goods imported directly or indirectly by that person or for his account.
- (c) If any person remains in contempt for more than one year after the date on which the Commissioner General issues instructions under subsection (b) with respect to that person, the Customs Department shall cause all goods held in customs custody pursuant to such instructions to be sold at public auction or otherwise disposed of under the customs laws.

- (d) The sanctions which may be imposed under subsections (b) and (c) are in addition to any punishment which may be imposed by the court for contempt.

Section 1774. Assault on Officers of the Customs Department

Any person who assaults an officer of the Customs Department with the intention of doing bodily harm to, or wounding, or who does bodily harm to, or who assaults, wounds such officer, while such officer is acting in the execution of his duty, or any person acting in aid of such officer while so acting, shall be considered to have committed a criminal offense under the Penal Law.

Sections 1775-1799. Reserved

Chapter 18A. Freeport of Monrovia

Section 1800. Freeport Established.....	124
Section 1801. Definitions.....	124
Section 1802. Application of Customs Laws	125
Section 1803. Designation Of Entrances And Exits Of Goods.....	125
Section 1804. Designation Of Entrances And Exits Of Persons.....	125
Section 1805. Arrangement for Freeport Management	125
Section 1806. Rules and Rate Schedules to Be Published By Port Management	125
Section 1807. Access and Inspection of Freeport Facilities By Customs Officials.....	125
Section 1808. Application of Liberian Laws and Law Enforcement To Freeport	126
Section 1809. Reserved	126

Section 1800. Freeport Established

A part of the harbor at Monrovia, the limits of which are hereinafter set forth, is hereby designated as a Freeport to be known as the Freeport of Monrovia and shall be operated in accordance with the provisions of this Chapter. The President, by proclamation, or the Legislature by its own acts, may alter the area comprising the Freeport.

Section 1801. Definitions

When used in this Chapter, the terms listed below shall have the meanings ascribed to them as follows:

- (a) ***“Freeport of Monrovia”***, hereinafter sometimes referred to as the ***“Freeport”*** shall mean the area in the harbor of Monrovia which is enclosed by the North and South breakwaters and the fence on the land-side of Bushrod Island.

- (b) **"Port Management"** means any person with whom the President has entered into contractual agreement for the operation and maintenance of the Freeport pursuant to Section 1805 or to any public agency established by law for those purposes.

Section 1802. Application of Customs Laws

Except as may be otherwise allowed in regulations made by the Commissioner General under the provisions of this Chapter, the provisions of the customs laws apply to the Freeport of Monrovia as they do in the case of any other customs port.

Section 1803. Designation Of Entrances And Exits Of Goods

All goods entering another part of Liberia from the Freeport or entering the Freeport from another part of Liberia shall do so only through the designated entrances and exits as prescribed pursuant to Section 1806.

Section 1804. Designation Of Entrances And Exits Of Persons

All persons entering or leaving the Freeport shall pass through the designated entrances and exits as prescribed pursuant to Section 1806.

Section 1805. Arrangement for Freeport Management

The President is authorized and empowered to conclude such agreements for the maintenance and management of the Freeport as may be necessary. Such agreements as are concluded shall contain provisions for the filing of a bond or other security to assure protection of the revenue in permissible Freeport operations for which Port Management is directly or indirectly responsible. In addition, such agreements shall require that Port Management, without expense to the Government, provide for the operations at the Freeport suitable accommodation and sanitary facilities for officers assigned to the Freeport, all necessary office equipment and supplies, other than official forms, and all tools necessary for opening and closing cases of goods designated for examination. All agreements made by the President shall be submitted to the Legislature for approval at its next ensuing session; they shall have the full force and effect of law until the end of such session or until the Legislature sooner acts thereon.

Section 1806. Rules and Rate Schedules to Be Published By Port Management

Port Management shall prepare and publish in a newspaper of general circulation and in addition in handbills to be made available to the public, a schedule of all charges for services and privileges performed and granted within the Freeport area. Such publication shall contain rules, regulations, and practices deemed necessary for the operation of the Freeport, provided that such rules, regulations and practices shall not contain any provisions which would impede or restrict the movement of officers in the performance of their official duties, nor, in any way conflict with customs laws and regulations, promulgated thereunder.

Section 1807. Access and Inspection of Freeport Facilities By Customs Officials

Duly authorized customs officials and other authorized officers and employees of the Liberia Revenue Authority shall have access to the Freeport at all times free of any expense what so ever to government

and shall have the right during regular business hours and all times deemed necessary to inspect all warehouses and other, loading and unloading of cargo, storage and delivery of goods, processing and other manipulation of goods and to all other matters necessary for safeguarding Governmental Revenue and carrying out the purposes of this Chapter. The company or other authority managing and/or regulating the Freeport and all other persons transacting business therein shall furnish customs officials and all other authorized officers of the Liberia Revenue Authority with such documents, reports, books and records relating to the operations of the Freeport as may be necessary.

Section 1808. Application of Liberian Laws and Law Enforcement To Freeport

Except as provided in this Chapter, all Liberian laws shall apply to the Freeport of Monrovia and officers of the National Police Force and all other duly authorized law enforcement officers of the Republic shall at all times have access to the Freeport when necessary for purpose of enforcing such laws, other than the Customs laws, that they are charged with executing. Without prejudice to the foregoing, Customs may, at its sole discretion request the assistance of other law enforcement agencies.

Section 1809. Reserved

Chapter 18B. Reserved

Section 1810. Reserved

Chapter 18

Chapter 18C. Special Provisions

Section 1817. Convict-Made Goods; Importation Prohibited	126
Section 1818. Marking Of Imported and Exported Goods, Packaging And Containers	127
Section 1819. Emergencies	128

Section 1817. Convict-Made Goods; Importation Prohibited

- (a) ***Imposition of Ban, Exception.*** All goods, wares, articles, and merchandise mined, produced or manufactured wholly or in part in any foreign country by convict labor, or forced labor, or indentured labor under penal sanctions, shall not be entitled to entry at any of the ports of entry in Liberia, and the importation thereof is hereby prohibited.

- (b) **Definition of Forced Labor.** Forced labor as herein used, shall mean all work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily.
- (c) **Implementing Regulations.** The Commissioner General is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision. However, in no case shall this provision be applicable to goods, wares, articles or merchandise so mined, produced, or manufactured which are not mined, produced, or manufactured in such quantities in Liberia as to meet the consumptive demands of Liberia.

Section 1818. Marking Of Imported and Exported Goods, Packaging And Containers

- (a) The Commissioner General by regulation may require that goods of foreign origin imported into the Republic of Liberia, or domestic goods exported from Liberia, or their packaging or containers, be marked in a conspicuous place as legibly, indelibly and permanently as the nature of the goods or packaging or container will permit in such manner as to indicate the name of the country of origin of the article and all information pertaining to the article including health and ingredient information in the English Language as deemed necessary for the protection of the society and domestic industry. All goods imported into Liberia Shall be marked and labelled in the English language but may include other languages.
- (b) **Additional Duties for Failure to Mark; Exceptions.** If any imported or domestic goods, packaging or container are not marked in accordance with this code or in regulation prescribed by the Commissioner General under the provisions of Subsection (a) and the Commissioner General has given public notice of such requirements at least ninety days prior to importation or exportation that such goods or its packaging or container is required to be marked to show the country of origin, there shall be levied, collected and paid an additional duty of 10 per cent of the value of such goods, which shall not be construed to be penal, and shall not be remitted wholly or in part, nor shall payment thereof be avoidable for any cause except as follows:
 - (1) Such goods or its packaging or container is incapable of being marked;
 - (2) Marking is to be accomplished prior to release from customs custody, under customs control, and at the expense of the declarant;
 - (3) The article is to be destroyed or exported under customs control, at the expense of the declarant;
 - (4) If it can be shown to the satisfaction of the Commissioner for Customs, in accordance with such regulations as shall be prescribed, that such imported goods cannot be marked prior to shipment to the Republic of Liberia without injury;
 - (5) The marking of the packaging or container of such goods will reasonably indicate the country of origin of such article;
 - (6) Such goods are imported for use by the importer and not intended for sale in its imported or any other form; or

- (7) Such goods are to be processed in the Republic of Liberia by the importer or for his account otherwise than for the purpose of concealing the origin of such article and in such manner that any mark contemplated by this Section would necessarily be obliterated, destroyed, or permanently concealed.

Section 1819. Emergencies

Whenever the President shall by proclamation declare an emergency to exist by reason of a state of war or otherwise, he may authorize the Minister or the Commissioner General, as the case may be, to extend during the continuance of such emergency the time herein prescribed for the performance of any act, and may authorize the Minister to permit, under such regulations as the Minister in consultation with the Commissioner General may prescribe, the importation free of duty of food, clothing and medical, surgical and other supplies for use in emergency relief work. The Minister shall report to the Legislature through the President any action taken under the provisions of this Section.

Chapter 18D. Customs Fees

Section 1820. Annual License Fees For Bonded Carriers, Customs Brokers And Warehouse Proprietors	128
Section 1821. Harbor Dues	128
Section 1822. Customs Service Fees	129
Section 1823. Permit For Operations Outside Official Hours; Charges To Be Paid; Overtime Payable To Customs Officers	129

Section 1820. Annual License Fees For Bonded Carriers, Customs Brokers And Warehouse Proprietors

Every person who engages in the business of bonded carrier, customs broker or warehouse proprietor shall obtain an annual license for which he shall pay the fee prescribed in the regulations made by the Minister in consultation with the Commissioner General.

Section 1821. Harbor Dues

- (a) ***Foreign Trade Vessels.*** Except for vessels described in Subsection (b) and vessels engaged primarily in the carriage of passengers for hire and which call at ports within Liberia on regular schedules, there shall be imposed each calendar year upon each entry of all other vessels in any port in Liberia from any port or place, harbor dues per net ton. The Minister shall, in consultation with the Port Management and the Commissioner General, fix the harbor dues by regulation.
- (b) ***Domestic Trade Vessels.*** Each calendar year, on vessels which either have a Liberian homeport or are engaged exclusively in trade between ports within Liberia, there shall be imposed harbor dues at the rate of 10 dollars per net ton. The harbor dues imposed under this Subsection shall be paid to the Liberia Revenue Authority in advance in equal semiannual installments on January 1 and July 1 of each year.

- (c) **Lighthouse and Navigational Aid Tax.** Except for vessels porting into Liberian ports because of causes arising out of hazards of the sea and vessels belonging to a foreign government which are not carrying cargo or passengers for freight or fare, in addition to the harbor dues imposed under Subsection (a) and (b), each calendar year there shall be imposed on every vessel of 100 net tons and over calling at any port within the Republic, a lighthouse and navigational aid tax of one cent per net ton upon each such entry. Such tax, however, shall not be imposed upon a vessel subject thereto for more than ten times within a calendar year regardless of the number of voyages or the number of Liberian ports at which it calls during the calendar year.
- (d) **Net Tonnage Calculation:** For the purposes of this Section, the Commissioner General shall not be bound by the over mount of the vessel's net tonnage as set forth in its certificate or registration but may in each case make an independent determination.

Section 1822. Customs Service Fees

- (a) **Fixed Fees.** The fees for issuing Customs documents and performing other services in connection with the functions of the Customs Department shall be one and a half percent of the CIF for imports which are not set forth. Except otherwise prescribed in regulation by the Minister in consultation with the Commissioner General such regulation shall be officially published and shall be just and reasonable fees to be charged for issuing documents and performing other services in connection with the operation of the Customs Department which are not set forth herein or in any other statute or regulation. He shall use as a criteria, the recouping by the government of the costs involved. Said fees shall be directly payable to the account of the Liberia Revenue Authority. the following services at customs ports and airports shall be 1.5% of the CIF for all imports whether duty paid or not. Pre-shipment inspection fee shall be a component of the Customs Service Fee as prescribed in regulations made by the Minister and shall be paid to the account of the Liberia Revenue Authority -
- (1) Special delivery permit for release of goods before entry has been made
 - (2) Certificate of goods landed
 - (3) Certificate of examination
 - (4) Certificate of packages lost in transit
 - (5) Bill of health
- (b) **Fees to be Fixed By Minister.** The Minister in consultation with the Commissioner General and by regulations to be officially published, shall fix just and reasonable fees to be charged for issuing documents and performing other services in connection with the operations of the Customs Department which are not set forth herein or in any other statute or regulation. He shall use as a criterion the recouping by the Government of the costs involved. Said fees shall be directly payable to the account of the Liberia Revenue Authority.

Section 1823. Permit For Operations Outside Official Hours; Charges To Be Paid; Overtime Payable To Customs Officers

- a) The Commissioner General shall by regulations prescribe -

- (1) the procedure to be followed by any person seeking a permit for the performance, outside official hours, of any operation or matter referred to in this Code;
 - (2) the charges to be paid by the person seeking such permit; and
 - (3) the overtime payments to Customs officers which shall be made to officers for working outside official hours as a consequence of said permit.
- b) The charges to be paid by the person seeking such permit, referenced in Sub-section (a), in so far as it relates to compensation for overtime work performed by Customs official(s) shall be paid for at a rate not less than fifty percent above the normal rate and shall be paid directly to the Liberia Revenue Authority.

ARTICLE 3. Final Provisions and Transition Rules

1. This Act shall enter into force on the day after its publication in the Official Gazette.
2. To the extent not otherwise provided by this Act, all regulations and procedures issued under the authority of Part V of the Revenue Code of Liberia, Phase One of the Reform Tax Code of Liberia (2000), are hereby extended until such time as the Commissioner General issues replacement administrative regulations and procedures and the Minister issues replacement regulations for fees and charges the Minister is authorized to fix.
3. It shall be prohibited to import used motor vehicles more than 15 years old designed for transport of both passenger and goods for private and commercial use. Any such vehicle entering Liberia by land or by means of any vessel shall be required by the Customs Department to be re-exported from Liberia free of charge. Such vehicles include but are not limited to:
 - i. Sedans
 - ii. Buses
 - iii. Pickups
 - iv. Four Wheel Drive Vehicles (Jeeps)
 - v. Light trucks
4. The Customs Department is authorized to seize and destroy any such prohibited vehicle imported after the date this Act enters into force.
5. The import prohibition set out in the previous paragraph shall not extend to the following exempt vehicles:
 - i. Earth moving machinery
 - ii. Heavy duty trucks used in logging, and transportation of heavy equipment, and
 - iii. Industrial vehicles and tankers
 - iv. Special purpose motor vehicles
 - v. Other trucks above 10 tons

6. It shall be prohibited to import right-hand drive vehicles of any category into Liberia. Any such vehicle entering Liberia by land or by means of any vessel shall be required by the Customs Department to be re-exported from Liberia free of charge whether or not duties and taxes have been paid on such vehicle.
7. General exemptions are given in the schedules of the Tariff Code Sections 100.00 – 100.07 except 100.06. Persons not mentioned therein shall pay customs duties on the importation of goods not exempt in Sections 100.00 – 100.07 at the rates specified in the 1st tariff schedule. Special exemption shall be made in accordance with Section 100.06.

-2019-

EXTRAORDINARY SESSION OF THE FIFTY-FOURTH
LEGISLATURE OF THE REPUBLIC OF LIBERIA

HOUSE'S ENGROSSED BILL NO. 43

ENTITLED:

"AN ACT TO AMEND THE REVENUE CODE OF
LIBERIA, PHASE ONE OF THE REFORM TAX
CODE OF LIBERIA A.D. 2000, TO ADOPT A
MODERNIZED CUSTOMS CODE (2018)"

On Motion, the Bill was read. On motion, the Bill
was adopted on its first reading and sent to
committee Room on Friday, November 30, 2018 @
12:25 G.M.T.

On Motion, the Bill was taken from Committee Room
for its second reading. On motion, under the
suspension of the rule, the second reading of the Bill
constituted its third and final reading and the Bill was
adopted, passed into the full force of the law and
ordered engrossed today, Tuesday, December 17,
2019 @ 14:37 G.M.T.

2019

SECOND SESSION OF THE FIFTY-FOURTH
LEGISLATURE OF THE REPUBLIC OF LIBERIA

SENATE'S ENDORSEMENT TO HOUSE'S ENGROSSED
BILL NO. 43 ENTITLED:

"AN ACT TO AMEND THE REVENUE CODE OF LIBERIA,
PHASE ONE OF THE REFORM TAX CODE OF LIBERIA
A.D. 2000, TO ADOPT A MODERNIZED CUSTOMS
CODE (2018)"

On Motions, Bill read. On Motion, the Bill was
adopted on its first reading and sent to Committee
Room on Wednesday, December 18, 2019 @13:22
GMT.

On Motion, Bill taken from the Committee Room for
its second reading. On Motion, under the suspension
of the rule, the second reading of the Bill constituted
its third and final reading and the Bill was adopted,
passed into the full force of the law and ordered
engrossed today, Wednesday, December 18, 2019 @
14:55 G.M.T.


Michael K. Sawyer
CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.

Anthony M. Williams
SECRETARY OF THE SENATE

-2019-

ATTESTATION TO:

"AN ACT TO AMEND THE REVENUE CODE OF LIBERIA, PHASE ONE
OF THE REFORM TAX CODE OF LIBERIA A.D. 2000 TO ADOPT A
MODERNIZED CUSTOMS CODE (2018)"



VICE PRESIDENT OF THE REPUBLIC OF LI
BERIA/PRESIDENT OF THE SENATE



SECRETARY, LIBERIAN SENATE



SPEAKER, HOUSE OF REPRESENTATIVES, R.L.



CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.



THE HONORABLE HOUSE OF REPRESENTATIVES

Capitol Building
P.O. Box 9005
Monrovia, Liberia
Website: www.legislature.gov.lr



Office of the Chief Clerk

-2019-

EXTRAORDINARY SESSION OF THE FIFTY-FOURTH LEGISLATURE OF THE REPUBLIC OF LIBERIA

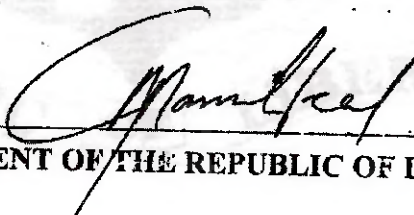
SCHEDULE OF HOUSE'S ENROLLED BILL NO. 23 ENTITLED:

"AN ACT TO AMEND THE REVENUE CODE OF LIBERIA, PHASE ONE OF THE
REFORM TAX CODE OF LIBERIA A.D. 2000 TO ADOPT A MODERNIZED
CUSTOMS CODE (2018)"

PRESENTED TO THE PRESIDENT OF THE REPUBLIC OF LIBERIA FOR EXECUTIVE
APPROVAL

APPROVED THIS: 21st DAY OF December A.D. 2019

AT THE HOUR OF 18:02



THE PRESIDENT OF THE REPUBLIC OF LIBERIA

