

GAZETTE PUBLISHED BY AUTHORITY

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EXTRAORDINARY

The Government of the Republic of Liberia announces that the Liberia Revenue Authority (LRA), pursuant to its mandate consistent with Part VII of the LRA Act of 2013, Section 38(1) specifically consistent with Section 106 of the Modernization Customs Code of 2018 has issued its Regulation No. 01.106/11/LRA/CD/30-03-21 herein under:

REGULATION CONCERNING ELECTRONIC DOCUMENT

BY ORDER OF THE PRESIDENT

AMB. DEE-MAXWELL SAAH KEMAYAH, SR. MINISTER OF FOREIGN AFFAIRS

MINISTRY OF FOREIGN AFFAIRS MONROVIA, LIBERIA





LIBERIA REVENUE AUTHORITY REVENUE ADMINISTRATIVE REGULATION

REGULATION NO.

01.106/11/LRA/CD/30-03-21

SUBJECT

ELECTRONIC DOCUMENT

DATE

:

MARCH 30, 2021

1.0 PREAMBLE

WHEREAS, Part VII Transitional Provisions of the Liberia Revenue Authority (LRA) Act of 2013, Section 38(1), Repeals and consequential Amendments transferred the administrative and operational powers and duties the code assigns to the Minister or Deputy Minister to the Commissioner General;

WHEREAS, the LRA Act of 2013, Section 21(1) (a) & (b) provides, in relevant parts, that the Commissioner General shall be responsible for the administration and supervision of the code. The Commissioner General shall also:

- (a) Ensure the effective and fair interpretation, application and implementation of the Code,
- (b) Ensure the proper and diligent implementation of this Act;

WHEREAS, the general authorization provision of Section 8(1) of the LRA Act of 2013 states that, "the authority is authorized to discharge its functions under this act and has the power to take necessary action to accomplish those functions in the manner and using the methods permitted under the code and other laws";

WHEREAS, a Primary Function of the LRA pursuant to section 7(1) of the LRA Act of 2013 is to transparently, equitably and fairly administer collection of national revenues and to ensure the deposit of all amounts assessed and collected into the Consolidated Fund;

WHEREAS, Section 106 of the Modernized Customs Code of 2018 empowers the Commissioner General to prescribe the forms, procedures and conditions under which electronic records may or shall be provided, processed, and managed

NOW THEREFORE, in accordance with law, the LRA herewith sets forth the following administrative rules for the forms, manner and format for the filing of electronic document consistent with Section 106 of the Modernized Customs Code of 2018.



2.0 LEGAL BASIS

This Regulation is pursuant to section 106 of the Modernized Customs Code of 2018, which states that:

"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 record 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 the 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."

3.0 PURPOSE

The purpose of this Administrative Regulation is to specify forms, procedures and conditions under which electronic records may or shall be provided, processed, and managed.

4.0 PROCEDURE

- (a) The forms and information that may be submitted to the Customs Department by means of an electronic record, and the Customs electronic processing systems to be used for such purposes, are listed in Annex 003 to this Regulation.
- **(b)** Where a form is transmitted electronically to the Customs Department, the person must also transmit electronically by means of the specified system (i.e. authorized system from which electronic document originates) any form listed in Annex 003 that are associated with that form except as otherwise provided by law.
- (c) In circumstances where an authorized person cannot communicate electronically with the Customs Department, the authorized person shall communicate with the Customs Department for any of the purposes of the customs laws by paper document and shall continue to do so until electronic communication can be re-established in full compliance with the provisions of Modernized Customs Code of 2018 and these regulations.
- (d) Where a person is authorized to keep in electronic form the records related to their Customs transactions that are required to be retained under the Modernized Customs Code of 2018, the person shall -



- ensure that the records are in a form that the Customs Department can access and understand in order to verify the person's compliance with the Customs laws;
- (2) retain and provide electronic records system documents to the Customs Department and explain the basic aspects of the system when requested;
- (3) ensure that any data that is held under any previous system is capable of conversion to a form that is readily readable and retrievable by the Customs Department; and
- (4) exercise reasonable controls to secure the electronic records system from unauthorized access, alteration, deterioration or deletion of the electronic records.
- (e) Where paper records are produced or received in the course of carrying on business, the authorized person shall scan and store those records onto an electronic storage medium (hard disc, optical disk, DVD, etc.) provided that the electronic copies are the true and clear reproduction of the original paper records, are not altered or manipulated once stored, and are capable of being retrieved and read at all times by the Customs Department.
- (f) At the time of post release controls consistent with Section 1770 of the Modernized Customs Code of 2018, the authorized person shall provide the Customs Department with all reasonable facilities and assistance necessary to locate, retrieve, read, and reproduce the electronic records including, if required, the provision of login codes, keys and passwords; printed copies of the records; access to any computer and software manuals; and explanation of any document indexing system used by the authorized person.

5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the above forms, procedures and conditions under which electronic records may or shall be provided, processed, and managed, upon entering into force of this Regulation.

6.0 EFFECTIVE DATE

This Administrative Regulation shall take effect as of 30 APR, 2021.

Signed:

omas Doe Nah

Commissioner-General/CEO

ANNEXES

ANNEX 003

CUSTOMS FORMS THAT MAY BE TRANSMITTED ELECTRONICALLY (Referenced in Article 1.02 Forms that May be Submitted Electronically)

	Form	Associated Form(s)	Customs Electronic Processing System	Customs Code Reference
1.	Advance Conveyance and Cargo Declaration		ASYCUDA World	Section 1400
1.1		Amendment of Advance Cargo Declaration	ASYCUDA World	Section 1407
2.	Goods Declaration		ASYCUDA World	Section 1500
2.1		Supporting Documents	ASYCUDA World	Section 1503
2.2		Amendment of Goods Declaration	ASYCUDA World	Section 1512
2.3		Request to Invalidate a Goods Declaration	ASYCUDA World	Section 1513
3	Provisional or Incomplete Declaration		ASYCUDA World	Section 1504
3.1		Supplementary Declaration	ASYCUDA World	Section 1505
3.2		Supporting Documents	ASYCUDA World	Section 1503
3.3		Amendment of Goods Declaration	ASYCUDA World	Section 1512
3.4		Request to Invalidate a Goods Declaration	ASYCUDA World	Section 1513

