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EXTRAORDINARY

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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 1511 of the Modernization Customs Code of 2018 has issued its Regulation No. 05.1511/1/LRA/CD/30-03-21 herein under:

**REGULATION CONCERNING ACCEPTANCE OF  
DECLARATION**

**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. : 05.1511/1/LRA/CD/30-03-21**  
**SUBJECT : ACCEPTANCE OF DECLARATION**  
**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; and

**WHEREAS**, Section 1511 of the Modernized Customs Code of 2018 empowers the Commissioner General to specify detailed rules which prescribe procedures under which a declaration shall be accepted by the Customs Department.

**NOW THEREFORE**, in accordance with law, the LRA herewith sets forth the following administrative rules for the acceptance of a declaration by Customs for processing and clearance of transits, imports and exports consistent with Section 1511 of the Modernized Customs Code of 2018.

## **2.0 LEGAL BASIS**

This Regulation is pursuant to Section 1511 of the Modernized Customs Code of 2018, which states that, “

- (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.
- (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.”

## **3.0 PURPOSE**

The purpose of this Administrative Regulation is to prescribe procedures under which a declaration shall be accepted by the Customs Department consistent with the Modernized Customs Code of 2018.

## **4.0 PROCEDURE**

- (a) The form for goods declaration shall be the Single Administrative Document (SAD), and shall contain the information specified in Annex 001 to this Regulation for the Customs procedure declared in Procedure 4.2.
- (b) The goods declaration shall be one of the Customs procedures stated in Section 1500 of the Modernized Customs Code of 2018 and shall be declared on the Single Administrative Document (SAD) set out in Annex 001.
- (c) The goods declaration shall be made and submitted by a declarant qualified under Section 1501 of the Modernized Customs Code of 2018.
- (d) The form and content of the declaration shall be consistent with Section 1502 of the Modernized Customs Code of 2018 and regulation therefrom.
- (e) The goods declaration shall consist of supporting document as required in Section 1503 and regulation therefrom.

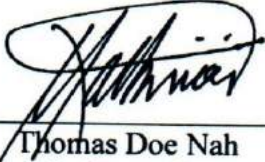
## **5.0 PUBLIC NOTICE**

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the form, content and documents required to support goods declaration by importers and exporters to Customs for processing and clearance of transits, imports and exports consistent with the Modernized Customs Code of 2018 and other applicable laws.

## **6.0 EFFECTIVE DATE**

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

Signed: \_\_\_\_\_



Thomas Doe Nah

**Commissioner-General/CEO**



**Annex 001**  
**Content of Goods Declarations**  
**(Referenced in Article 4.01 Particulars Required in Goods Declarations)**

**A. Data Elements Required per Procedure**

1. The Single Administrative Document (SAD) contains a number of fields only some of which will be used depending upon the customs procedure(s) in question. Without prejudice to the use of simplified procedures, the table below lists the data elements that are mandatory ("M"), optional for the declarant ("O") or not used (a blank cell) with respect to each customs procedure.

2. In the table, certain data elements are indicated as mandatory ("M") but are required in the goods declaration only where circumstances warrant it. For example, the supplementary units in SAD Box 41 will only be collected where required by the Customs Tariff for the commodity code declared.

SAD Box	Data Element	Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans-shipment	Inward Processing	Export
1	Declaration	M	M	M	M	M	M	M	M
2	Exporter Name Address	M	M			M	M	M	M
2	Exporter Identification Number								M
3	Forms	M	M	M	M	M	M	M	M
4	Loading Lists					M	M		
5	Items	M	M	M	M	M	M	M	M
6	Total Number of Packages	M	M			M	M	M	M
7	Declarant Reference Number	O	O	O	O	O	O	O	O
8	Consignee Name Address	M	M	M	M	M	M	M	M
8	Consignee Identification Number	M	M	M	M	M	M	M	TBD
9	Financial	O	O	O	O	O	O	O	O
10	Country of Last Consignment	M	M	M	M	M	M	M	TBD
14	Declarant Name Address	M	M	M	M	M	M	M	M

*Handwritten signature/initials*

SAD Box	Data Element	Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans-shipment	Inward Processing	Export
14	Declarant Identification Number	M	M	M	M	M	M	M	M
14	Representative Name Address	M	M	M	M	M	M	M	M
14	Representative Identification Number	M	M	M	M	M	M	M	M
15	Country of Export	M	M	M	M			M	TBD
16	Country of Origin	M	M	M	M			M	O
17	Country of Destination					M			M
18	Identity of Active Means of Transport at Departure					M	M		M
18	Nationality of Active Means of Transport at Departure					M			
18	Identity of Active Means of Transport at Arrival	M	M						
18	Nationality of Active Means of Transport at Arrival								
19	Container	M	M	M	M	M	M	M	M
20	Delivery terms Incoterm	M	M			M	M	M	M
20	Delivery terms Place		M			M	M	M	M
21	Identity of Active Means of Transport at Border					M	M		M
21	Nationality of Active Means of Transport at Border	O	O			O	O	O	O

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SAD Box	Data Element	Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans-shipment	Inward Processing	Export
22	Currency Invoice	M	M					M	M
22	Total Amount Invoice	M	M					M	M
23	Exchange rate	M	M					M	M
25	Mode of transport at the border	M	M	M	M	M	M	M	M
28	Financial and Banking Data Bank Code	M	M		M	M	M	M	M
28	Bank File number	O	O		O	O	O	O	O
29	Office of Departure								M
29	Office of Entry	M	M	M	M				
30	Location of goods	M	M	M	M	M	M	M	M
31	Description of goods	M	M	M	M	M	M	M	M
31	Type of packages	M	M	M	M	M	M	M	M
31	Number of packages	M	M	M	M	M	M	M	M
31	Shipping marks	M	M	M	M	M	M	M	M
32	Item number	M	M	M	M	M	M	M	M
33	Commodity Code	M	M	M	M	M	M	M	M
33	Specification Code	R	R	R	R	R		R	R
34	Country of origin code	M	M	M	M			M	O
35	Gross mass (kg)	M	M	M	M	M	M	M	M
36	Preference Code	M	M	O	O			M	
37	Procedure Code	M	M	M	M	M	M	M	M

*JSN*

SAD Box	Data Element	Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans-shipment	Inward Processing	Export
37	Additional Procedure	M	M	M	M	M	M	M	M
38	Net mass (kg)	M	M			M	M	M	M
39	Quota	M							
40	Summary Declaration/ Previous Document	M	M	M	M	M	M	M	M
41	Supplementary units	M	M	M	M	M	M	M	M
41	Supplementary units type	M	M	M	M	M	M	M	M
42	Item price	M	M					M	
44	Additional information	M	M	M	M	M	M	M	M
44	Documents produced, certificates and authorization, additional references.	M	M	M	M	M	M	M	M
46	Statistical value	M	M	M	M	M	M	M	M
46A	Value Details	M	M	M	M	M	M	M	M
47	Calculation of taxes – Tax type	M	M					M	M
47	Calculation of taxes – Tax base	M	M	M	M			M	M
47	Calculation of taxes – Tax rate	M	M					M	M
47	Calculation of taxes – Payable tax amount	M	M					M	M
47	Calculation of taxes – Total	M	M					M	M
48	Deferred payment	M	M					M	M



SAD Box	Data Element	Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans-shipment	Inward Processing	Export
49	Identification of Warehouse			M					
	Warehouse period			M					
50	Principal Name and Address					M			
50	Principal Identification Number					M			
51	Intended Office of Transit					M			
52	Guarantee not valid for					M			
53	Office of destination and country					M			
50 54	Declaration place	M	M	M	M	M	M	M	M
54	Declaration date	M	M	M	M	M	M	M	M
B	Accounting Details: Total declaration	M	M	M	M	M	M	M	M
B	Accounting Details: Method of Payment	M	M	M	M	M	M	M	M
C	Office of Departure					M			
NA	Manifest Reference	M	M	M	M	M	M	M	M

