

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 1400 of the Modernization Customs Code of 2018 has issued its Regulation No. 05.1400/3/LRA/CD/30-03-21 herein under:

REGULATION CONCERNING ADVANCE CARGO 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.

: 05.1238/4/LRA/CD/30-03-21

SUBJECT

: ADVANCE RULING

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, Section 21 (1)(a) & (b) of the Liberia Revenue Authority Act of 2013 provides that "the Commissioner General shall be responsible for the administration and supervision of the execution of the Code, the direction and day-to-day management and administration of the Authority, for the supervision of officers, managerial staff, and other employees of the Authority as well as other matters of the Authority". 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, Subsection 1238(a) of the Amended Customs Code states that, "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 matter as the Commissioner General may prescribe by regulation".

WHEREAS, Subsection 1238(c) states, "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".

NOW THEREFORE, pursuant to the provisions of the Code and the LRA Act as well as applicable Liberian laws, the LRA herewith sets forth the procedures for the issuance of Advance Rulings that become binding on the Liberia Revenue Authority and the recipient of the ruling on tariff classification, origin and other Customs matters consistent with laws, which shall facilitate trade and enhance predictability and transparency consistent with Subsection 1238(a) of the Modernized Customs Code Of 2018.



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2.0 LEGAL BASIS

This Regulation is pursuant to Subsection 1238(a) of the Modernized Customs Code of 2018 which states that, "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 matter as the Commissioner General may prescribe by regulation".

3.0 PURPOSE

The purpose of this Administrative Regulation is outline procedures for the issuance of Advance Rulings that become binding on the Liberia Revenue Authority and the recipient of the ruling on tariff classification, origin and other Customs matters consistent with laws, which shall facilitate trade and enhance predictability and transparence

4.0 PROCEDURE

The procedure for the request and issuance of the Advance Ruling is as follows:

- 4.1.0 REQUEST FOR ADVANCE RULING
- 4.2.0 An application for advance ruling on classification, origin or valuation shall be made in writing to the Customs authority and relate to only one good per application.
- 4.3.0 The competent authority shall acknowledge in writing the receipt of the application for an advance ruling not later than 5 days after the date of receipt.
- 4.4.0 The requesting entity, importer, exporter or authorized agent, shall obtain the Advance Ruling Request Form (attached in Annex 0010) from the Liberia Revenue Authority (HQ or website), and provide all necessary information on a single application form. The completed application form for the advance ruling shall be submitted to the Office of the Assistant Commissioner for Customs Policy and Technical Operations.
- 4.5.0 An application for an advance ruling for classification and origin shall contain all necessary information reasonably required to process a request for assessment of the classification or origin of the good, including:
- 4.6.0 the name, Taxpayer Identification Number (TIN) and address of the applicant, or in the case of an application by an authorized agent, the name, TIN and address of the principal;
 - (a.) a detailed description of the good:
 - (b.) in the case of classification:
 - the classification of good envisaged;

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- ii. the basis for the envisaged classification of the good;
- the content and composition of the good that is subject for classification;

(d) in the case of origin:

- the country of origin envisaged for the good;
- the applicable legal basis, i.e., stating whether the advance ruling required is for preferential or non-preferential purposes;
- the composition of the good and any methods of examination used to determine this, as needed;
- (e) any samples, photographs, plans, catalogues, copies of technical literature, brochures, laboratory analysis results, or other documents available on the composition of the goods and their component materials which may assist in describing the manufacturing process or the processing undergone by the materials or any other documents that may assist the competent authority in determining the correct classification, or origin of the good;
- (f) in the case of origin, the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular the exact rule of origin applied shall be mentioned;
- (g) whether the good in question is the subject of a classification or origin verification process, or any instance of review or appeal before any governmental agency, appellate tribunal or court;
- (h) any information to be treated as confidential, whether in relation to the public or the administrations;
- (i) an indication by the applicant whether, to his knowledge, advance rulings for the good or materials identical or similar to those referred to under subparagraphs (b) together with (c)(i) have already been applied for or issued. Applicants shall apply once for a particular product. If it is established that an applicant applied more than once for the same product in a given period, Customs will inform said applicant about the existence of another application and seek justification for double application. Failure to provide justifiable explanation will result to denial of the Advance Ruling (Binding Tariff Information).



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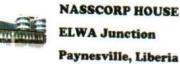
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In the case of valuation, an application for advance ruling shall include a complete statement of all relevant facts relating to the transaction(s), including:

- (a) the name and address of the applicant;
- (b) description of the nature of the transaction(s), (contract, terms of sale, etc.);
- (c) any relationship between the parties;
- (d) specific information, depending on the issue in question. For example, if the issue is whether the commission paid by the buyer is a buying or selling commission (or whether agency relationship exists), all details and documentation pertaining to the roles of the parties and the payment of the commission would need to be submitted. If the issue concerns a royalty payment potentially includable under Article 8.1 (c) of the WTO Valuation Agreement, the license/royalty agreement and sales contract should be presented along with other relevant information;
- (e) if the question(s) presented in the application for advance ruling request directly relate to matters set forth in any invoice, contract, agreement, or other document, a copy of the document(s) shall be submitted with the request;
- (f) a statement that there are, to the best of the importer's knowledge, no issues pending before any Customs offices or ports of entry or before any governmental agency, appellate tribunal or court, concerning the transaction(s) for which a ruling is sought;
- (g) whether advice has been previously sought from Customs concerning the transaction(s) for which a ruling is sought, and if so, then from whom and what advice was given, if any;
- (h) the applicant may also state their own opinion or position in the ruling request;
- (i) any information to be treated as confidential, whether in relation to the public or the administrations; and
- (j) any other information relevant to determine the value under the Agreement.













- 4.1.2 Upon receipt of the application for advance ruling, the competent authority shall:
 - (a.) notify the applicant not later than 5 days after receipt that the request has been received; and
 - (b.)ask the applicant to supply additional information where the competent authority considers that the application does not contain all the information required to give an informed opinion.
- **4.1.3** Any application for advance ruling may be withdrawn by the applicant submitting it at any time before the issuance of advance ruling by a competent authority.

4.1.0 ISSUANCE OF AN ADVANCE RULING ON CLASSIFICATION, ORIGIN AND VALUATION

- **4.1.2** Advance rulings shall be issued in a reasonable, time bound manner after receipt of an application for advance ruling, provided that all necessary information has been submitted. In the case of an advance ruling on origin, as required in the Agreement on Rules of Origin, a decision must be issued as soon as possible but no later than 90 days.
- **4.1.3** Advance rulings on classification, origin and valuation shall be issued in writing to the applicant with:
 - a. an indication of what particulars will be treated as confidential; and
 - b. a notification of the right of review and appeal of the advance ruling.

4.1.0 DECLINING OR POSTPONING THE ISSUANCE OF AN ADVANCE RULING ON CLASSIFICATION, ORIGIN OR VALUATION.

- 4.1.1 If the issuance of an advance ruling on classification, origin or valuation is declined or postponed, the competent authority shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
- 4.1.2 The issuance of an advance ruling may be declined or postponed where the applicant fails to provide additional information requested under paragraph 4.1.6 (b) within the period specified.
- 4.1.3 The issuance of an advance ruling may be declined where a good is the subject of a classification or origin verification process or where a transaction is the subject of a valuation verification process, or any instance of review or appeal before any governmental agency, appellate tribunal or court.
- 4.1.4 The issuance of an advance ruling may be declined where the classification, origin or valuation of a good has already been decided by an appellate tribunal or court.



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6.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the above procedures for the request and issuance of advance ruling for classification, origin and valuation of good, consistent with laws.

7.0 EFFECTIVE DATE

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

Signed:

Thomas Doe Nah

Commissioner General /LRA/CEO







Date: To:

Your reference:

Operations



CUSTOMS DEPARTMENT

FOR OFFICIAL USE ONLY:

Reply sent:

REQUEST FOR CLASSIFICATION ADVICE

The Assistant Commissioner/Technical

REQUESTING ENTIT		
(Name and address of sender)		
Telephone No.	Other contact No.	E-mail address

HS L

Date rec. :







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DESCRIPTION OF C	COMMODITY (See	e Note 1 and footnote)		
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N.B. In cases where classification advice is required regarding several commodities use a separate form for each. ./.

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HEADINGS OR SUBHEADINGS FOR CONSIDERATION IF KNOWN (See Notes 2 and 3)				
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NOTES FOR GUIDANCE ON COMPLETING BOXES

(Attach continuation sheets if required)

Provide as much detail as possible regarding composition, degree of processing, make-up (retail packaging, etc.) and intended use, including any trade name(s) or identification marks and attach drawings or photographs if possible. Indicate in space provided whether samples are being sent.

In cases of disputes with Customs or other administrations or institution (like inspection company), full details should be given and copies or correspondence may be enclosed where considered necessary.

Where possible, reasons for excluding headings or sub-headings should be stated together with basis for provisional conclusion reached.



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