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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 1328 of the Modernization Customs Code of 2018 has issued its Regulation No. 05.1328/5/LRA/CD/30-03-21 herein under:

**REGULATION CONCERNING AUTHORIZATION
DECISION**

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. : 05.1328/5/LRA/CD/30-03-21
SUBJECT : AUTHORIZATION DECISION
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 1328 of the Modernized Customs Code of 2018 outlines procedures for authorization of an applicant to operate a Customs controlled area to be granted by the Commissioner of Customs and the Commissioner General.

NOW THEREFORE, in accordance with law, the LRA herewith sets forth the following administrative rules for terms, conditions, or restrictions for the granting of authorization by the Commissioner of Customs and the Commissioner General for the operation of a Customs controlled area.

2.0 LEGAL BASIS

This Regulation is pursuant to Section 1328 of the Modernized Customs Code of 2018, which states that,

- (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 annual 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.

3.0 PURPOSE

The purpose of this Administrative Regulation is to outline terms, conditions, or restrictions for the granting of authorization by the Commissioner of Customs and the Commissioner General for the operation of a Customs controlled area, consistent with Section 1328 of the Modernized Customs Code of 2018.

4.0 PROCEDURE

An application to the Commissioner for Customs or the Commissioner General, for authorization to operate a Customs controlled area shall be accompanied by the form set out in Annex 006 to this regulation. The form shall be filled and signed by the applicant.

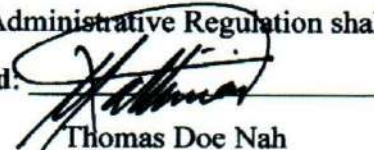
5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the terms, conditions, or restrictions for the granting of authorization by the Commissioner of Customs and the Commissioner General for the operation of a Customs controlled area, consistent with Section 1328 of the Modernized Customs Code of 2018.

6.0 EFFECTIVE DATE

This Administrative Regulation shall take effect as of 30 APR, 20 21.

Signed: _____



Thomas Doe Nah
Commissioner-General/CEO

Annex 006

**Application for Authorization for Electronic Submission
(Referenced in Article 1.04 Application for Authorization to Transmit and Keep Records
Electronically)**

**Schedule A. Application for Authorization and System User Agreement for ASYCUDA
World System**

APPLICATION FOR AUTHORIZATION

APPLICANT IS? (Check all that apply)

- Individual/Sole Proprietorship
- Legal Entity/Association
 - Business Corporation/Limited Liability Company
 - Partnership/Limited Partnership
 - Not for Profit Corporation
 - Other

APPLICANT ROLE (Check all that apply)

- Declarant
 - Importer
 - Exporter
- Licensed Customs Broker
- Vessel or Aircraft Owner/Operator
- Agent of Vessel or Aircraft Owner/Operator

APPLICANT INFORMATION

Business Name *	
Type of Business*	
Tax ID *	
Facility Physical Address *	
Facility Postal Address *	
Telephone*	
Email *	