


**THE**  
  
**LIBERIA OFFICIAL**  
**GAZETTE**  
**PUBLISHED BY AUTHORITY**

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**VOL. XXI                      WEDNESDAY, MARCH 31, 2021                      NO. 25**

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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 101 of the Modernization Customs Code of 2018 has issued its Regulation No. 01.101/6/LRA/CD/30-03-21 herein under:

**REGULATION CONCERNING AUTHORIZATION**

**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. : 01.101/6/LRA/CD/30-03-21**  
**SUBJECT : AUTHORIZATION**  
**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 section7(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 101 (b) and (c) of the Modernized Customs Code of 2018 empowers the Commissioner General and Commissioner of Customs to grant an application for authorization to transmit and keep forms by means of an electronic record

**NOW THEREFORE**, in accordance with law, the LRA herewith sets forth procedures for the authorization by the Commissioner of Customs and the Commissioner General to transmit and keep forms by means of an electronic record consistent with Section 101 of the Modernized Customs Code of 2018.

## **2.0 LEGAL BASIS**

This Regulation is pursuant to Sub-sections 101 (b) and (c) of the Modernized Customs Code of 2018, which states that,

- (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 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)

## **3.0 PURPOSE**

The purpose of this Administrative Regulation is to outline procedures for the authorization by the Commissioner of Customs and the Commissioner General to transmit and keep forms by means of an electronic record consistent with Section 101 (b) and (c) of the Modernized Customs Code of 2018.

## **4.0 PROCEDURE**

- (a) An application to the Commissioner for Customs or the Commissioner General for authorization to transmit forms and information by means of an electronic record must be made in the form set out in Annex 004 to this regulation for the Customs electronic processing system concerned.
- (b) The application for authorization under paragraph 4.1 shall be accompanied by the completed system user agreement set out in Annex 004 of this Regulation.
- (c) The application for authorization under Paragraph 4.1 and system user agreement under Paragraph 4.2 shall be signed by the applicant. Where the applicant is a legal entity, the application for authorization and system user agreement shall be signed by a duly authorized officer, director or employee who shall provide evidence of such authorization if required by the Commissioner for Customs or Commissioner General.

*Handwritten signature/initials*



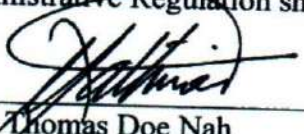
## **5.0 PUBLIC NOTICE**

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the procedures for the authorization by the Commissioner of Customs and the Commissioner General to transmit and keep forms by means of an electronic record consistent with Section 101 (b) and (c) 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 004

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 Address * Physical	
Facility Address * Postal	
Telephone*	
Email *	

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