

THE

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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 101 of the Modernization Customs Code of 2018 has issued its Regulation No. 01.101/12/LRA/CD/30-03-21 herein under:

REGULATION CONCERNING ELIGIBILITY

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. : 01.101/12/LRA/CD/30-03-21
SUBJECT : ELIGIBILITY
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 101 of the Modernized Customs Code of 2018 requires that the Commissioner General shall, by Regulation prescribe eligibility criteria for electronic filing and record keeping;

NOW THEREFORE, in accordance with law, the LRA herewith sets forth the following administrative rules for the eligibility criteria for electronic filing and record keeping consistent with Section 101 of the Modernized Customs Code of 2018.

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2.0 LEGAL BASIS

This Regulation is pursuant to section 101 of the Amended (Modernized) Customs Code, which states that: “

Any person who is required under this Code to file or otherwise provide forms and who meets such eligibility criteria as the Commissioner General shall by regulation prescribe may be authorized to submit and keep such forms by means of an electronic record.

An application for authorization to transmit and keep forms by means of an electronic record shall be granted in writing by

- (a) the Commissioner for Customs, with respect to an application related to the records required under Part V of this Code, or
- (b) the Commissioner General, with respect to an application related to records required under this Act other than those required by Part V,
- (c) if the Commissioner for Customs or the Commissioner General, respectively, is satisfied that the applicant meets the prescribed eligibility criteria.
- (d) 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 set out the procedures outlining eligibility criteria that must be met by persons who are required under the Modernized Customs Code of 2018 to file or otherwise provide forms by means of an electronic record to the Customs Department.

4.0 PROCEDURE

(a) An applicant for authorization to submit a goods declaration electronically may be –

- (1) any person entitled to act as a declarant under the Modernized Customs Code of 2018, or
- (2) a Customs broker licensed by the Liberia Revenue Authority.

(b) An applicant for authorization to submit an advance cargo and conveyance declaration electronically may be –

- (1) the person in charge of a vessel, aircraft or vehicle that is due to arrive in Liberia, or
- (2) any other person required or permitted to submit the declaration under the Modernized Customs Code of 2018.

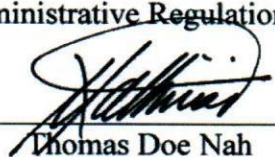
5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the above eligibility criteria for persons who are required under the Modernized Customs Code of 2018 to file or otherwise provide forms by means of an electronic record to the Customs Department.

6.0 EFFECTIVE DATE

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

Signed: _____


Thomas Doe Nah

Commissioner-General/CEO