

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 1637 and 1642 of the Modernization Customs Code of 2018 has issued its Regulation No.05.1637/14/LRA/CD/30-03-21 herein under:

**REGULATION CONCERNING NOTICE OF LIABILITY
AND TIME TO PAY**

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. : 05.1637/14/LRA/CD/30-03-21

SUBJECT : NOTICE OF LIABILITY & TIME TO PAY

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, the Commissioner General shall, by Regulation prescribe the form and contents of goods declaration and document supporting said goods declaration pursuant to Sections 1502 and 1503 of the Modernized Customs Code of 2018.

WHEREAS, Sections 1637 and 1642 of the Modernized Customs Code of 2018 empower the Commissioner General to issue regulation prescribing procedures for notice and time for payment of Customs liabilities;



NOW THEREFORE, in accordance with law, the LRA herewith set forth the following administrative rules, procedures, and requirements for the notification of Customs liabilities and time limits for payment.

2.0 LEGAL BASIS

This Regulation is pursuant to Section 1637 (a) and (b) which states-

“(a) Except as otherwise provided in the customs laws, the Customs Department shall notify the person responsible for payment of the customs liability in the form and manner as the Commissioner General shall by regulation prescribe.”

“(b) The customs liability shall be notified to the person responsible for payment no later than 14 days of the date on which the Customs Department is in a position to determine the amount of import or export duty payable. The Customs Department is in a position to determine the amount of import or export duty payable when the declarant has submitted all relevant and required information.”

This Regulation is also pursuant to Section 1642 of the Modernized Customs Code which also states-

“(b) Without prejudice to Section 50(d) of this Code, that period shall not exceed 10 days following the assessment notice to the person responsible for payment of the amount of customs liability.”

3.0 PURPOSE

This Administrative Regulation establishes a compelling obligation for Customs to communicate to importers and exporters notices for the payment of Customs liabilities whenever such liabilities are due; and the time-limit within which such liabilities are to be paid to the Government of Liberia.

4.0 PROCEDURE

- (a) The Customs Department shall notify the importer or exporter in writing within 72 hours of determining a payment liability due the Government of Liberia;
- (b) Notices for the payment of liabilities shall be transmitted by electronic means or by physical delivery to importers, exporters or their assigns;
- (c) Customs shall clearly specify on the notice for payment the kind of tax or fee;
- (d) Upon notification for payment of a customs liability, the responsible person shall make payment to the Government of Liberia within ten (10) days.

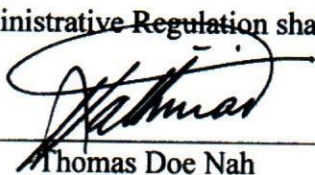
5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the notification of Customs liability requirement, and the period for the payment of said liability by responsible persons.

6.0 EFFECTIVE DATE

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

Signed: _____



Thomas Doe Nah
Commissioner-General/CEO