

# GAZETTE 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 1424 of the Modernization Customs Code of 2018 has issued its Regulation No.05.1424/16/LRA/CD/30-03-21 herein under:

### REGULATION CONCERNING OUTWARD MANIFEST

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. :

05.1424/16/LRA/CD/30-03-21

SUBJECT

**OUTWARD MANIFEST** 

DATE

MARCH 30, 2021

#### **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 1424 of the modernized Customs Code of 2018 prescribes declaration to Customs the form, content and manner for manifests of all goods loaded into vessels for exportation from Liberia.

**NOW THEREFORE**, in accordance with law, the LRA herewith sets forth the following administrative rules for the form, content and manner in which outward manifests are declared consistent with Section 1424 of the Modernized code of 2018.



#### ANNEX 005 CARGO REPORT DATA

### (Referenced in Article 3.01 Advance Conveyance and Cargo Report; Article 3.04 Notification of Arrival by Sea or Air; and Article 3.11 Exit Manifest)

#### A. Data Elements Required for Cargo Reports

1. An advance cargo and conveyance declaration required by Section 1400 of the Customs Code must list all the inward foreign cargo on board the conveyance regardless of the port of discharge in Liberia, and must separately list any other foreign cargo remaining on board ("FROB"). For the purposes of this regulations, "FROB" means cargo which is laden in a foreign port, is intended for discharge in a foreign port, and remains aboard the conveyance during either direct or indirect stops at one or more intervening ports in Liberia.

2. In the advance cargo and conveyance report required by Section 1400 of the Customs Code, the scheduled date and time of arrival shall be reported; In the Arrival Notification required by Section

1403, the actual date and time of arrival shall be reported.

Data Segment	Data Element	Advance Report (Section 1400)	Arrival Notification (Section 1403)	Exit Manifest (Section 1424)
General	Customs office code	M	M	M
General	Voyage number	M	M	M
General	Date of departure	M	M	M
General	Date of arrival	M	M	0
General	Time of arrival	O	M	O
Totals	Total number of BoLs	M	M	M
Totals	Total number of packages	M	M	M
Totals	Total number of containers	M	M	M
Totals	Total gross mass	M	M	M
Transport Information	Mode of transport code	M	M	M
Transport Information	Identity of transporter	M	M	M
Transport Information	Nationality of transporter code	M	M	M
Transport Information	Place of transporter	M	M	M
Transport Information	Registration number of transport code	M	M	M
Transport Information	Date of registration	O	O	O
Transport Information	Master information	M	M	M
Carrier	Carrier code	M	M	M
Carrier	Carrier name	O	O	O



Data Segment	Data Element	Advance Report (Section 1400)	Arrival Notification (Section 1403)	Exit Manifest (Section 1424)
Carrier	Carrier address	0	0	0
Load Unload Place	Place of departure code	M	M	M
Load Unload Place	Place of destination code	M	M	M
BoL id	BoL reference	M	O	M
BoL id	Line number	M	0	M
BoL id	BoL nature	M	O	M
BoL id	BoL type code	M	0	M
BoL id	Master BoL ref number	M	O	M
BoL id	Unique carrier reference	O	0	0
Load unload place	Place of loading code	M	O	M
Load unload place	Place of unloading code	M	O	M
Exporter	Exporter name	M	0	M
Exporter	Exporter address	M	O	M
Notify	Notify code	0	0	O
Notify	Notify name	M	O	M
Notify	Notify address	M	O	M
Consignee	Consignee code	02	0	02
Consignee	Consignee name	M	O	M
Consignee	Consignee address	M	O	M
CTN	Container reference	M	O	M
CTN	Number of packages	M	O	M
CTN	Type of container	M	O	M
CTN	Empty Full	M	O	M
CTN	Marks1	O	0	O
CTN	Marks2	O	o	O
CTN	Marks3	O	O	O
CTN	Sealing Party	o	O	0
CTN	Temp min	o	0	0
CTN	Temp max	o	0	0
CTN	Humidity	o	0	
CTN	Dangerous goods code	o	O	0
CTN	Container goods description	M		
CTN	Container gross mass	M	0	M
Goods segment	Number of packages	M	0	M
Goods segment	Package type code	M		M
Goods segment	Gross mass	M	0	M
Goods segment	Shipping marks	M	0	M M



Data Segment	Data Element	Advance Report (Section 1400)	Arrival Notification (Section 1403)	Exit Manifest (Section 1424)
Goods segment	Goods description	M	O	M
Goods segment	Volume in cubic meters	O	0	0
Goods segment	Num of container for this BoL	M	O	M
Goods segment	Information	O	O	0
Sad export	Customs office	Paragraphic action and the control of		M
Sad export	Registration serial			M
Sad export	Registration number			M
Sad export	Registration date		1	M
Freight segment	PC indicator	O	0	M
Freight segment	Freight value	O	0	0
Freight segment	Freight currency	O	O	0
Customs segment	Customs value	O	O	0
Customs segment	Customs currency	O	O	0
Insurance segment	Insurance value	O	0	O
Insurance segment	Insurance currency	O	O	0
Transport segment	Transport value	M	O	M
Transport segment	Transport currency	M	O	M
Location	Location code	0	O	0
Location	Location info	O	O	0

