

# 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 1215(b)(1)(2)and(3) of the Modernization Customs Code of 2018 has issued its Regulation No.05.1215/19/LRA/CD/30-03-21 herein under:

# REGULATION CONCERNING THIRD PARTY SHIPMENT INSPECTION

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. : 05.1215/19/LRA/CD/30-03-21

SUBJECT : THIRD-PARTY SHIPMENT INSPECTION

DATE : MARCH 30, 2021

#### 1.0 PREAMBLE

WHEREAS, Section 10.5 of the Executive Law authorizes the head of each ministry or independent agency in the Executive Branch, subject to the approval of the President, to prescribe regulations not in consistent with the law of the operation of the ministry or agency, for the accomplishment of its lawful functions, the official conduct of its officers and employees, and the distribution and performance of its business;

WHEREAS, Section 14247 of the Liberia Revenue Code of 2000 as Amended, herein after referred to as "the LRC", authorizes the Minister (Minister of Finance and Development Planning) to make regulations for the purpose of carrying into effect any of the provisions of this Revenue Code;

WHEREAS, Part VII Transitional Provisions of the Liberia Revenue Authority Act of 2013, herein after referred to as "the LRA Act", Section 38(1), Repeals and Consequential Amendments transferred the administrative and operational powers and duties of the Code assigns to the Minister or Deputy Minister of (Finance and Development Planning) to the Commissioner General (Liberia Revenue Authority);

WHEREAS, Section 1215 (c) of the Modernized Customs Code of 2018 empowers the Commissioner General to prescribe, in administrative regulation, measures and conditions for the appointment of third-party inspection service provider in relations to the inspection of goods in Liberia.

**NOW THEREFORE**, in accordance with law, the LRA herewith set forth the following administrative measures for third-party shipment inspection of goods in Liberia.

#### 2.0 <u>LEGAL BASIS</u>

This Regulation is pursuant to Section 1215 (b) (1) (2) and (3) of the Modernized Customs Code of 2018 which states-"







- (a) subject to legal provisions concerning public procurement of goods, works or services by the government of Liberia or its ministries, departments and agencies, appoint a shipment inspection entity to carry out shipment inspection;
- (b) require shipment inspection of goods prior to their export to, and/or after their arrival in, Liberia; and
- (c) require shipment inspection of goods prior to their export from Liberia.
- (d) It is also pursuant to Section 1215 (c) of the Modernized Customs Code of 2018 which states-"(c) Regulations. The Commissioner General shall by regulation adopt measures to implement any shipment inspection instituted under subsection (b) of this Section. To the extent that the third party inspection covers quality and standards of goods, the regulations and procedures establishing the quality standards will be promulgated by the Ministry of Commerce or the competent authority in consultation with the Commissioner General and for the enforcement by the Customs Department at the ports of entry."

#### 3.0 PURPOSE

This Administrative Regulation outlines measures and conditions for the appointment of third-party inspection service provider in relations to the inspection of goods in Liberia.

### 4.0 PROCEDURE

- (a) Third-party inspection of goods, whether imported to or exported from Liberia, shall be conducted in Liberia.
- (b) All shipment inspection shall be conducted at destination (Liberia).
- (c) Only one service provider shall be contracted to provide goods inspection service within a given period, whether intrusive or non-intrusive inspection.
- (d) Third-party inspection service contractors shall be selected through a competitive bidding process consistent with the Amended and Restated Public Procurement and Concession Act of 2010 and other applicable laws.
- (e) The third-party inspection service contract shall be for a definite period and may be renewed in whole or in part.
- (f) The terms of agreement for any third-party inspection service contract shall provide for counterpart activities with Customs and the service provider for every aspect of the inspection service.







- **(g)** Third-party inspection service(s) shall be within the framework of procedures established by the Department of Customs.
- (h) The fees for any third-party inspection shall be drawn from the Customs Service Fee in keeping with Section 1822 of the Modernized Customs Code of 2018.
- (i) The service fees for third-party inspection shall be a fixed amount but shall not exceed, when converted to ad-valorem terms, 1.5% of CIF value of the good being inspected for imports or 1.5% of FOB value of the good being inspected for exports.
- (j) The Liberia Revenue Authority shall enter into a revenue sharing arrangement with the third party service provider.

## 5.0 PUBLIC NOTICE

The government of Liberia, through the Liberia Revenue Authority, hereby announces measures and conditions for the appointment of third-party inspection service provider in relations to the inspection of goods in Liberia.

### 6.0 EFFECTIVE DATE

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

Signed:

homas Doe Nah

Commissioner-General/CEO