

### **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 1434 of the Modernization Customs Code of 2018 has issued its Regulation No. 05.1434/8/LRA/CD/30-03-21 herein under:

## REGULATION CONCERNING COASTAL TRADE

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.

05.1434/8/LRA/CD/30-03-21

SUBJECT

COASTAL TRADE REGULATION

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;

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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 1430 of the Modernized Customs Code of 2018 states that,

- (a) "Subject to Section 1431, any ship that is engaged in the trade of carrying goods coastwise between places in Liberia shall for the purposes of this Code be a coasting ship.
- (b) Subject to Section 1431, no goods not yet declared on importation and no goods for exportation shall be carried in a ship engaged in the trade of carrying goods coastwise.
- (c) The Commissioner General may by regulation specify what trade by water between places in Liberia is or is not to be deemed to be carrying goods coastwise."

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WHEREAS, Section 1431 of the Modernized Customs Code of 2018 which provides for exceptional provision of coasting trade states that, "The Customs Department, subject to such conditions and restrictions as they see fit to impose, may-

- (a) permit goods brought by an importing vessel to some place in Liberia but consigned to and intended to be delivered at some other place in Liberia to be transshipped before due declaration of the goods has been made to another ship for carriage coastwise to that other place.
- (b) where any ship has begun to load goods at any place in Liberia for exportation or as stores for use on a voyage to an eventual destination outside Liberia and is to go to any other place to complete loading, permit that ship to carry other goods coastwise until she has completed the loading.
- (c) permit a ship to carry goods coastwise notwithstanding that the ship is carrying goods brought therein from some place outside Liberia and not yet declared on importation; provided however, such ship shall not be considered a coasting ship under this Subchapter but shall be subject to the reporting obligations of Subchapter (a) of Chapter 14 (which relates to arrival of vessels to the customs territory)."

NOW THEREFORE, in accordance with law, the LRA herewith sets forth procedures for coastal trading consistent with Section 1434 of the Modernized Customs Code of 2018.

#### 2.0 LEGAL BASIS

This Regulation is pursuant to Section 1434 of the Amended Custom Code of Liberia, which provides that,

"The Commissioner General may make regulations as to the carriage of goods coastwise-

- (a) regulating the loading and unloading of the goods; and
- (b) requiring the keeping and production by the master of a coasting ship of such record of the cargo carried on that ship as may be prescribed in the regulations."

#### 3.0 PURPOSE

The purpose of this Administrative Regulation is to ensure that:

- (a) any ship, boat or canon that is engaged in the trade of carrying goods coastwise between places in Liberia shall be a coastal ship;
- (b) that no goods that are not yet declared to Customs on importation or for exportation shall be carried in a ship engaged in the trade of carrying goods coastwise; and
- (c) that trade by water between places in Liberia are specified.



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#### 4.0 PROCEDURE

- (a) Any person in charge of a vessel entering Liberia by sea or waterway shall proceed at once with the vessel to the customs station nearest to his/her point of arrival.
- (b) The person in charge of any vessel entering Liberia from a place outside Liberia or a place in Liberia shall make a declaration of arrival of such vessel to the Customs Business Office or station nearest to his/her point of arrival.
- (c) The person in charge of said vessel shall present the manifest to the proper Customs officer.
- (d) All goods onboard such vessel must be manifested. Where any goods onboard said vessel is not on the manifest, the person in charge of the vessel shall notify the proper Customs officer when submitting the manifest to Customs and shall amend the manifest within six hours.
- (e) The person in charge of the vessel shall present said vessel, and all persons and goods (including baggage) on board, for inspection to the proper officer at the Customs Station of arrival.
- (f) The consignee(s)/agent of any goods onboard the vessel shall submit a declaration to Customs for clearance.
- (g) Goods intended for transit to another place which is not a Customs port of entry (approved route) in Liberia shall be declared and cleared at the port of first entry in Liberia.
- (h) Goods designated for another Customs port of entry (approved route) may remain onboard for transport to said port and shall be declared for clearance there. Such goods are not allowed to be unloaded at any place except at the designated Customs port of entry.

## 6.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the procedures for coastal trading consistent with Sections 1430, 1431 and 1434 of the Modernized Customs Code of 2018.

## 7.0 EFFECTIVE DATE

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

Signed:

homas Doe Nah

Commissioner-General/CEO

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