

# GAZETTE PUBLISHED BY AUTHORITY

VOL. XXI WEDNESDAY, MARCH 31, 2021 NO. 31

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 1502 and 1503 of the Modernization Customs Code of 2018 has issued its Regulation No.05.1502/13/LRA/CD/30-03-21 herein under:

REGULATION CONCERNING CONTENTS AND DOCUMENTS SUPPORTING GOODS DECLARATION

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.

05.1502/13/LRA/CD/30-03-21

**SUBJECT** 

CONTENTS AND DOCUMENTS SUPPORTING GOODS

DECLARATION

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.

**NOW THEREFORE**, in accordance with law, the LRA herewith sets forth the following administrative rules for the Form, Contents and Supporting Documents of Goods Declaration consistent with Sections 1502 and 1503 of the Modernized Customs Code of 2018.



#### 2.0 LEGAL BASIS

This Regulation is pursuant to section 1502 and 1503 of the Modernized Customs Code of 2018. Section 1502 provides -

- "(a) Goods declaration shall contain all the particulars necessary for application of the provisions governing the Customs procedure for which the goods are declared and shall be signed.
- **(b)** The Commissioner General shall, by regulation adopt measures for implementation of this section."

Section 1503 provides -

- (a) The supporting documents required for application of the provisions governing the Customs procedure for which the goods are declared shall be made available to the Customs Department at the time when the declaration is lodged.
  - However, upon request by the declarant, the Customs Department may allow those documents to be made available after release of the goods.
- (b) When a goods declaration is lodged by means of an electronic record, the Customs Department may accept, instead of the lodging of those documents, access to the relevant data in the economic operator's computer system.
- (c) The Commissioner General shall, by regulation adopt measures for the implementation of this Section."

#### 3.0 PURPOSE

The purpose of this Administrative Regulation is to outline the form and contents of goods declaration, and supporting documents for Customs processing and clearance of transits, imports and exports consistent with the Modernized Customs Code of 2018.

### 4.0 PROCEDURE

- (a) The form for goods declaration shall be the Single Administrative Document (SAD), and shall contain the information specified in Annex 001 to this Regulation for the Customs procedure declared.
- **(b)** The following documents shall be required by Customs for processing and clearance of transits, imports and exports:

## (1) IMPORT BY SEA FOR HOME USE

- a. Genuine Commercial Invoice
- b. Bill of lading
- c. Clean Report of Findings (where applicable)
- d. Tax Clearance (unless otherwise exempt)

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#### (2) IMPORT BY AIR FOR HOME USE

- a. Genuine Commercial Invoice
- b. Air way bill
- c. Tax Clearance (unless otherwise exempt)

#### (3) IMPORT BY ROAD TRANSPORT FOR HOME USE

- a. Genuine Commercial Invoice
- b. Packing list (Where the invoice is not available)
- c. Tax Clearance (unless otherwise exempt)

#### (4) TRANSIT

- a. Genuine Commercial Invoice
- b. Bill of lading/air way bill/packing list for sea, air and land transport respectively

#### (5) TRANSSHIPMENT

- a. Genuine Commercial Invoice
- b. Bill of lading

#### (6) BONDED WAREHOUSING

- a. Genuine Commercial Invoice
- b. Bill of lading/air way bill
- c. Clean Report of Findings (where applicable)
- d. Tax Clearance (unless otherwise exempt)

#### (7) EXPORT BY SEA, AIR, AND ROAD

- a. Genuine Commercial or Pro-forma Invoice
- b. Packing List (Where a Commercial invoice is not available)
- c. Tax Clearance (unless otherwise exempt)
- (c) In addition to the documents set out above, a goods declaration shall be supported by -
  - (1) a certificate of origin or other documents required by the Customs Department or any applicable legislation, where a claim is made for reduction of, or exemption from, duty or tax or for the application of other measures derogating from the law and rules applicable to the goods declared; and
  - (2) the permits, licenses, authorizations or other documents as may be specified in this and other Regulations, the Modernized Customs Code of 2018, or other applicable legislations pertaining to the assessment, control or release of the goods declared.



#### 5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the above form, contents and supporting documents required for goods declaration to Customs for processing and clearance of transit, imports and exports consistent with the Modernized Customs Code of 2018 and other applicable laws.

#### 6.0 EFFECTIVE DATE

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

Signed:

Homas Doe Nah

Commissioner-General/CEO

# Annex 001 Content of Goods Declarations (Referenced in Article 4.01 Particulars Required in Goods Declarations)

## A. Data Elements Required per Procedure

- 1. The Single Administrative Document (SAD) contains a number of fields only some of which will be used depending upon the customs procedure(s) in question. Without prejudice to the use of simplified procedures, the table below lists the data elements that are mandatory ("M"), optional for the declarant ("O") or not used (a blank cell) with respect to each customs procedure.
- 2. In the table, certain data elements are indicated as mandatory ("M") but are required in the goods declaration only where circumstances warrant it. For example, the supplementary units in SAD Box 41 will only be collected where required by the Customs Tariff for the commodity code

SAD		Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans -ship-	Inward Processing	Expor
1	Declaration	M	M	M	M	M	ment M	14	
2	Exporter	M	M					M	M
	Name Address					М	M	M	M
2	Exporter Identification Number								M
3	Forms	M	M	M					
4	Loading Lists		141	IVI	M	M	M	M	M
5	Items	M	M	M		M	M		
6	Total Number	M	M	M	M	M	M	M	M
	of Packages					M	M	M	M
7	Declarant Reference Number	0	0	0	0	0	0	0	0
8	Consignee Name Address	М	М	М	М	M	M	М	M
	Consignee Identification Number	М	М	М	M	M	М	M	TBD
	Financial	0	0	0	0	0	0	0	
0	Country of	M	M	M	M			0	0
	Last Consignment			IVI	M	М	M	M	TBD
4   1	Declarant Name Address	М	M	М	М	M	M	M	M



SAE Box		Home Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans -ship- ment	Inward Processing	Expor
	Identification Number	М	М	М	M	M	М	М	M
14	Representativ e Name Address	М	М	М	М	М	М	М	M
14	Representativ e Identification Number	М	М	М	М	М	М	М	М
15	Country of Export	М	М	М	М			М	TBD
16	Country of Origin	M	М	М	М			М	0
17	Country of Destination					M			M
18	Identity of Active Means of Transport at Departure					М	М		M
18	Nationality of Active Means of Transport at Departure			-		М			
18	Identity of Active Means of Transport at Arrival	М	М						
18	Nationality of Active Means of Transport at Arrival								
19	Container	M	M	M	M	M	M		
	Delivery terms Incoterm	М	М			M	M	M M	M M
	Delivery terms Place		M			M	M	M	M
	Identity of Active Means of Transport at Border					М	М		М



Bo		Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans -ship- ment	Inward Processing	Expor
	Nationality of Active Means of Transport at Border		0			0	O	0	0
2:	Invoice	М	M					М	M
22	Invoice		М					M	M
23	- Bo rate	M	M	ture to the	-			M	M
25	transport at the border	М	М	M	М	M	М	М	M
	Banking Data Bank Code	M	М		M	М	М	М	M
28	number	0	0		0	0	0	0	O
29	Departure								M
29	Office of Entry	M	M	M	M				*
30	Location of goods	М	M	М	M	М	M	M	M
31	Description of goods	М	M	M	M	M	M	M	M
31	Type of packages	M	M	М	M	M	M	M	M
31	Number of packages	M	M	М	M	M	M	M	M
31	Shipping marks	М	M	M	M	M	M	M	M
32	Item number	M	M	M	M	M	M	M	M
33	Commodity Code	M	M	M	M	M	M	M	M
33	Specification Code	R	R	R	R	R		R	R
34	Country of origin code	М	M	M	М			M	0
35	Gross mass (kg)	M	M	M	М	M	M	M	М

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SAI Box		Use	Temporary Admission	Customs Warehouse	Free Zone	Transit	Trans -ship-	Inward Processing	Expor
36	Code	М	M	0	0		ment	M	
37	Procedure Code	М	М	М	М	М	M	М	M
37	Additional Procedure	М	М	М	М	M	M	M	M
38	Net mass (kg)	M	M			N/			
39	Quota	M				M	M	M	M
40	Summary Declaration/ Previous Document	М	M	М	М	M	М	M	M
41	Supplementar y units	M	М	М	М	М	М	M	M
41	Supplementar y units type	M	M	М	М	М	M	M	M
42	Item price	M	M					M	
44	Additional information	М	М	M	M	M	M	M	M
44	Documents produced, certificates and authorizations , additional references.	М	М	M	M	M	М	M	M
46	Statistical value	М	M	M	M	M	M	M	M
6A	Value Details	M	M	M					
	Calculation of	M	M	M	M	M	M	M	M
1	taxes – Tax type							M	M
t	Calculation of axes – Tax	M	М	M	М			M	M
t	Calculation of axes – Tax ate	М	M					M	М
1	Calculation of exes –	M	M					M	M

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	AD Data Elemox	Use	e Temporary Admission	Customs Warehous	Free Zone		it Trans	Inward Processing	Expo
	Payable tax amount						ment		
4	7 Calculation taxes - Tota		М					M	M
	8 Deferred payment	М	M					M	M
4	9 Identification of Warehouse	on se		М					IVI
	Warehouse period			M					
50	Name and Address					M			
50	Principal Identification Number	1				M			
51	Intended Office of Transit					М			
52	Guarantee not valid for					M			
53	Office of destination and country					M			
50 54 54	Declaration place	М	М	М	M	M	M	M	M
B	Declaration date	M	М	M	M	M	M	_	M
	Accounting Details: Total declaration	М	M	М	М	М	М		М
В	Accounting Details: Method of Payment	М	М	М	М	М	M	M	М
C	Office of Departure					M			
A	Manifest Reference	M	M	M		M	M	M M	

