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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 1336 of the Modernization Customs Code of 2018 has issued its Regulation No. 05.1336/9/LRA/CD/30-3-21 herein under:

**REGULATION CONCERNING CUSTOMS CONTROL
AREA**

BY ORDER OF THE PRESIDENT

**AMB. DEE-MAXWELL SAAH KEMAYAH, SR.
MINISTER OF FOREIGN AFFAIRS**

**MINISTRY OF FOREIGN AFFAIRS
MONROVIA, LIBERIA**



LRA
LIBERIA REVENUE AUTHORITY

**LIBERIA REVENUE AUTHORITY
REVENUE ADMINISTRATIVE REGULATION**

REGULATION NO. : 05.1336/9/LRA/CD/30-03-21
SUBJECT : CUSTOMS CONTROL AREA
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, Section 1336 of the Modernized Customs Code of 2018 empowers the Commissioner General to prescribe necessary measures in Customs controlled areas whilst protecting revenue and government's interests.

NOW THEREFORE, in accordance with law, the LRA herewith sets forth the following administrative rules for the establishment, management and operation of a Customs controlled area consistent with Section 1336 of the Modernized Customs Code of 2018.

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2.0 LEGAL BASIS

This Regulation is pursuant to Section 1336 of the Modernized Customs Code of 2018, which states that,

“The Commissioner General shall by regulation prescribe such measures as may be necessary for the establishment of Customs controlled areas, to protect the revenue and interests of the Government in the conduct, management and operation of such areas, and in the withdrawal of and accounting for goods deposited therein.”

3.0 PURPOSE

The purpose of this Administrative Regulation is to outline measures necessary for the establishment, management and operations of Customs controlled areas whilst protecting revenue and government's interests.

4.0 PROCEDURE

4.1 Bonded Warehouse

- (a) A person who wishes to establish a bonded warehouse shall make a request in writing to the Commissioner of Customs for preliminary approval to establish a bonded facility;
- (b) The request shall contain full disclosure consistent with Annex 004 of this Regulation;
- (c) The specific requirements for the granting of a request for license to operate a bonded warehouse facility shall include:
 - i. a Secured warehouse with dual access control by Customs and the bonded facility operator;
 - ii. a suitable office facility which shall include, inter-alia, the necessary furniture, toilet facilities, general maintenance, electricity, air conditioning, internet, WAN and LAN connectivity, computer(s) and related office equipment, required software licenses, communication equipment, CCTV and all other equipment, and tools, space for examination, and security gate(s) for use by Customs Officers appointed to supervise the bonded warehouse, and such accommodation shall be free of expense to the Government of Liberia;
 - iii. a deposit with the Customs Department a bond/security of one hundred fifty percent (150%) of estimated duties and taxes of the goods to be bonded;
- (d) The Customs Department shall inspect the warehouse facility and, based on recommendation of an inspection team as satisfying the requirements, the Commissioner of Customs shall grant the final approval to operate a bonded warehouse by issuing a warehouse license which shall be renewable annually.

- (e) Upon the granting of final approval by the Commissioner of Customs to operate a Bonded Warehouse, an annual license fee shall be paid by the bonded warehouse operator in line with Regulation NO 05.1820/7/LRA/CD/30-03-21 (Bonded Fees)

4.2 Bonded Carriers

- (a) A person who wishes to operate a bonded carrier shall make a request in writing to the Commissioner of Customs for preliminary approval to operate a bonded carrier.
- (b) The request shall contain full disclosure consistent with Annex 004 of this Regulation.
- (c) The specific requirement to license a bonded carrier shall include-
- i. a carriage or fleet of carriages, no matter the size, that is sealable with tamper-proof seals and provisions for dual security control by Customs and the bonded carrier operator;
 - ii. an inspection by the Customs Department of the bonded carrier and, based on recommendation of an inspection team as satisfying the requirements, the Commissioner of Customs shall grant the final approval to operate a bonded carrier by issuing a bonded carrier license which shall be renewable annually.
- (d) Upon the granting of final approval by the Commissioner of Customs to operate a Bonded Carrier, the license holder shall deposit with the Customs Department a bond/security of one hundred fifty percent (150%) of estimated duties and taxes of the goods to be carried in transit at any point in time;
- (e) Upon the granting of final approval by the Commissioner of Customs to operate a bonded carrier, an annual license fee shall be paid by the bonded carrier operator in line with Regulation NO 05.1820/7/LRA/CD/30-03-21 (Bonded Fee)
- (f) Where the Customs Department determines that the carriage is of a risky nature which may require a Customs escort, the bonded carrier operator shall bear the full cost of transport and accommodation of the escort Customs officer(s).

5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces the measures necessary for the establishment, management and operations of Customs Controlled Areas consistent with Section 1336 of the Modernized Customs Code of 2018.

6.0 EFFECTIVE DATE

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

Signed: _____


Thomas Doe Nah

Commissioner-General/CEO

Annex 004
Application for License
APPLICANT INFORMATION

Business Name *	
Type of Business*	
Tax ID *	
Facility Physical Address *	
Facility Postal Address *	
Telephone*	
Email *	
Nature and Type of Goods	

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