



## **Duty Free Information, Beneficiaries, Procedures and Requirements**

### **What is the legal basis for duty free?**

**Application of duty waiver at the Liberia Revenue Authority is reliant on the following provisions of the Revenue Code of Liberia Act of 2000 as amended by the Consolidated Tax Amendments Act of 2011:**

- 1. Section 9 (Exempt persons);**
- 2. Section 16 (Special Investment Incentives);**
- 3. Section 1001(E) {Exempt Supply}**
- 4. Section 1708 (Exemptions from Import Duties);**
- 5. Acts passed by the National Legislature establishing concessions**
- 6. Executive Orders issued by the President**
- 7. The second Schedule of the Customs Tariff**

**If you qualify under any of these conditions, please visit the Office of the Commissioner General of the Liberia Revenue Authority or email questions to [info@lra.gov.lr](mailto:info@lra.gov.lr) or review the procedures and requirements provided below.**

### **Examples of various categories of Duty Free Beneficiaries:**

- 1. Government of Liberia Ministries or Agencies**
- 2. Legislators**
- 3. Concessions Agreements**
- 4. Religious Institutions**
- 5. Educational Institutions**
- 6. Executive Orders (restricted to specified sectors and commodities)**
- 7. Public Corporations**
- 8. Medical Institutions**
- 9. Diplomatic Missions**
- 10. Non-Governmental Organizations**
- 11. Returnees (Individuals)**

### **How Does One Apply For Duty Waiver?**

- 1. Applicant submits Letter of Request to the office of the Commissioner General / Commissioner of Customs and Excise signed by the beneficiary's authorized signatory.**
- 2. Applicant submits completed Duty Free Form and SAD to Duty Free Unit on the Ground Floor at LRA Headquarters, ELWA Junction, Paynesville, along with the following supporting documents:**
  - i. Clean Report of Findings (CRF) where applicable**

- ii. **Bill of Lading**
  - iii. **Genuine Packing List**
  - iv. **Commercial Invoice or Estimated Valuation listing for customs purpose**
3. **The application is analyzed, if it meets the requirements it is submitted to the appropriate authorized signatories in the LRA for approval depending on the Risk Profile;**
4. **Within three working days after submission by applicant, the approved documents will be ready for collection provided:**
  - **all required documents are attached;**
  - **all attached documents are genuine and true, and**
  - **the application is proper**
5. **Applicant proceeds to the port of entry and complete clearance process based on procedure of that port.**

**Important Notes:**

1. **Returnees' consignments are subject to BIVAC inspection.**
2. **Duty waiver does not cover the 1.5% customs user fee (CUF)**
3. **Duty waiver does not cover the 0.5% ECOWAS Trade Levy (ETL) where the goods' country of origin is outside ECOWAS region.**

**General Information**

**Scanning fee ..... 20ft US\$ 100.00 & 40ft US\$ 200.00**

**Inspection fee ..... 1.2% of the FOB, or \$190 (If below the FOB threshold of US\$ 15,000)**

**Which customs forms do I need to clear my goods?**

**You need the Single Administrative Document (SAD) and Duty Free Application forms.**

**Additional Specific Requirements per Beneficiary Category**

**1. Legislators**

- i. **Letter of request from the Secretary of the Senate or Chief Clerk of the House of Representatives addressed to the Commissioner General of the Liberia Revenue Authority requesting Duty Free.**
- ii. **Photo Identification of applicant**

**2. GoL Ministries and Agencies**

- i. Letter of Request to the Office of the Commissioner General of LRA with a copy of approved allotment attached

**3. Concessions/Investment Incentives**

- i. Copy of Concession Agreement/Investment Incentive Contracts
- ii. Approved listing of Machinery and Supplies

**4. Executive Orders**

- i. Letter of Request to the Office of the Commissioner General LRA
- ii. Copy of Business Registration
- iii. Current Tax Clearance

**5. Diplomatic Missions**

- i. Duty Free Application form approved by Ministry of Foreign Affairs attached to the Letter of Request

**6. Religious Institutions**

- i. Submission of formal letter of request for Duty Waiver to Commissioner General of LRA
- ii. Article of Incorporation
- iii. Certificate of Accreditation
- iv. Annual Activities Reports
- v. Current Tax Clearance

**7. Non-Governmental Organization**

- i. Article of Incorporation
- ii. Certificate of Accreditation (Ministry of Finance & Development Planning)
- iii. Previous Year Activities Reports
- iv. List of Anticipated Imports
- v. Current Tax Clearance
- vi. Annual Duty Free Permit

**8. Public Corporations**

- i. Letter of Request to the Office of the Commissioner General, LRA
- ii. The Act of the Entity (stipulating Duty Free privilege)

**9. Medical Institutions**

- i. Submission of Formal letter of request to Office of the Commissioner General
- ii. Article of Incorporation
- iii. Certificate of Accreditation (Ministry of Health & Social Welfare)
- iv. Annual Activities Reports
- v. Current Tax Clearance Certificate

- 10. Educational Institutions**
  - i. Letter of Request to the Office of the Commissioner General LRA**
  - ii. Article of Incorporation**
  - iii. Certificate of Accreditation (Ministry of Education)**
  - iv. Annual Activities Reports**
  - v. Approved list of imports on Duty Free**
  - vi. Current Tax Clearance**
  
- 11. Returnees<sup>1</sup>**
  - i. Letter of Request to the Office of the Commissioner General LRA**
  - ii. Proof of Permanent Return<sup>2</sup>**
  - iii. Detailed list of items being requested**

**Contact information for Customs forms:**

**Liberia Revenue Authority, [www.lra.gov.lr](http://www.lra.gov.lr), email [info@lra.gov.lr](mailto:info@lra.gov.lr) or telephone 0888572572, 0770572572 or 0555572572**

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<sup>1</sup> A qualifying returnee is any Liberian student who has lived out of Liberia for a year and above; A Liberian Diplomatic at an international institution or consulate/Embassy two or more years. A qualified returnee must request for waiver within one year of permanent return to Liberia. Any Liberia who received resettlement benefit from hiring institution does not qualify for this exemption

<sup>2</sup> Proof of permanent return could be: Letter of resignation, letter of retirement, Arrival records (BIN Stamp in passport), Driver's License, Degree etc.