



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE & DEVELOPMENT PLANNING

P.O.BOX 10 -9016
1000 MONROVIA, 10 LIBERIA



REGULATION NO. : 05.1640/2/LRA/CD/30-03-21
SUBJECT : ADMINISTRATIVE EXEMPTION
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, Section 21 (1)(a) & (b) of the Liberia Revenue Authority Act of 2013 provides that “the Commissioner General shall be responsible for the administration and supervision of the execution of the Code, the direction and day-to-day management and administration of the Authority, for the supervision of officers, managerial staff, and other employees of the Authority as well as other matters of the Authority”. 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 provisions of Section 8(1) of the LRA Act also authorize the LRA “to discharge its functions...to take actions necessary to accomplish those functions in the manner and using the methods permitted under the Code and other laws”; and

WHEREAS, Section 1640 of the LRA Act grants the LRA specific statutory authority and responsibility for the setting of Administrative Exemption in keeping with its provisions and those of the Code;

NOW THEREFORE, pursuant to the provisions of the Code and the LRA Act as well as applicable Liberian laws, the LRA herewith sets forth this Administrative Regulation which specified the ceiling (maximum) for tax which the LRA can forego as administrative waiver of taxes consistent with Section 1640 of the Modernized Customs Code Of 2018.

2.0 LEGAL BASIS

This Regulation is pursuant to Section 1640 of the Modernized Custom Code of 2018, which states that,

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- (a) The Liberia Revenue Authority, in order to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected, is authorized, under such regulations as the Minister shall prescribe, to ---
- (1) disregard a difference of an amount specified by the Minister by regulation, but not more than 100 US Dollars or its Liberia dollar equivalent, between the total customs duties, taxes, and other charges entered in the goods declaration and the total amount of customs duties, taxes, other charges, and interest determined by Liberia Revenue Authority;
 - (2) admit free of duty goods when carried on the person or contained in the baggage of any person arriving in Liberia, and intended solely for that person's personal or household use or gifts and not as stock in trade; provided that—
 - i. such allowances shall not apply in the case of a person under 17 years of age;
 - ii. the Commissioner General may restrict any allowance in respect of a person who makes frequent journeys into and out of Liberia; and
 - iii. the aggregate fair retail value in the country of shipment of goods imported by one person on one day and exempted from the payment of duty shall not exceed an amount specified by the Minister by regulation, but not more than—
 1. 150 US Dollars or its Liberian dollar equivalent in the case of articles sent as bona fide gifts from persons in foreign countries to persons in Liberia, or
 2. 200 US Dollars or its Liberian dollar equivalent in the case of articles accompanying, and for the personal or household use of, persons arriving in Liberia who are not entitled to an exemption from duty under the Customs Tariff
 - (3) admit free of duty and taxes the means of transport for private use that are re-imported by returning residents, whether or not accompanying the person, provided that such goods were in free circulation in Liberia when the returning resident departed with them from Liberia; or
 - (4) admit free of duty the means of transport for private use of non-residents, whether or not accompanying the person; provided, however, that where the value of such means of transport for private use exceeds 1000 US Dollars or its Liberian equivalent, as determined by the Liberia Revenue Authority, such means of transport shall be placed under the procedure for temporary admission in accordance with such regulations as the Commissioner General shall prescribe;

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- (5) waive the collection of Customs duties, taxes, other charges, and interest due on goods when such customs duties, taxes, other charges, and interest are less than 100 US Dollars or such greater amount as may be specified by the Minister by regulation.

3.0 PURPOSE

The purpose of this Administrative Regulation is to set a ceiling (maximum) for tax which the LRA can forego as administrative waiver of taxes consistent with Section 1640 of the Modernized Customs Code Of 2018.

4.0 PROCEDURE

4.1 Administrative Exemption

- (a) When there is a net difference of not more than [20] U.S. dollars or its Liberian dollar equivalent between the total amount of duties, taxes and other charges entered in a goods declaration and the total amount of duties, taxes and other charges and interest assessed by the Customs Department, the difference will be disregarded and the amount entered in the goods declaration shall be considered by the Customs Department as the amount payable.
- (b) The aggregate fair retail value in the country of shipment of goods that may be admitted free of duty by persons arriving in Liberia is –
1. 150 US dollars or its Liberian dollar equivalent in the case of articles sent as bona fide gifts from persons in foreign countries to persons in Liberia, or
 2. 200 US dollars or its Liberian dollar equivalent in the case of articles accompanying, and for the personal or household use of, persons arriving in Liberia who are not entitled to an exemption from duty under the Customs Tariff.
- (c) Automobiles and other vehicles, aircraft, and boats, together with their accessories, taken abroad for noncommercial use and returned by a returning resident will be admitted free of duty upon being satisfactorily identified.
- (d) Upon the request of the owner or his agent, the Customs Department will examine any article described in paragraph (c) before it is taken abroad, upon the declaration of a temporary export therefor. On the return of the article, a copy of the temporary export declaration will be submitted to Customs along with the import declaration to serve as proof of re-importation of the goods, thus qualifying for duty free.
1. for an automobile, the registration card issued by the Ministry of Transport;

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2. for an aircraft, the certificate of registration issued by [issuing authority]; and
3. for a pleasure boat, the yacht license or motorboat identification certificate.

4.2 Exception

(a) The exemption under paragraphs 4.1 (b) (1) and (2) above does not apply to ---

1. goods intended for sale or in commercial quantity for the account of another person. Goods acquired on one's journey and left in a foreign country cannot be allowed the exemption accruing upon the arrival to Liberia for the person from a subsequent journey.
2. persons arriving in Liberia who were outside the country for a period of less than [48] hours.
3. persons who have taken advantage of such exemption within the [30-day] period immediately preceding their current arrival in Liberia. The date of such persons last arrival on which they declared articles acquired abroad for the exemption will be deemed the date they took advantage of the applicable exemption. The 30-day period immediately preceding such persons' arrival will be computed by excluding the day of arrival and counting backward 30 days.

(b) The exemption under paragraphs 4.1 (c) and (d) above excludes repairs made abroad. However, if such repairs were incidental to use abroad, then same are not subject to duty. Repairs not incidental to use abroad, alterations and additions made abroad will be assessed with duty upon their value of the repair and/or part. Accessories for articles acquired abroad are dutiable as if separately imported. Any accessories, repairs, alterations, or additions which accompany the returning resident at the time of his/her return to Liberia must be declared to Customs.

(c) The de minimis for goods imported are set in Annex 007 to this regulation.

5.0 PUBLIC NOTICE

The Government of Liberia, through the Ministry of Finance and Development Planning, hereby sets a ceiling (maximum) and procedure for administrative exemption consistent with Section 1640 of the Modernized Customs Code Of 2018.

6.0 EFFECTIVE DATE

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

Signed: _____

Hon. Samuel D. Tweah, Jr.
Minister of Finance & Development Planning

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Annex 007
Administrative Exemptions (De-minimis)

NO	CATEGORY	DE MINIMIS
01	Parcel post	US\$10.00
02	Land border	0.00
03	Airport	25.00
04	Gift sent by someone to another person unaccompanied	100.00
05	Accompanying articles for personal or household use	200.00
06	Vehicle for private use that are re-imported by returnee residents	0.00
06	Vehicle for private use by non-resident brought in for temporary import	0.00

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