



**REPUBLIC OF LIBERIA**  
**MINISTRY OF FINANCE & DEVELOPMENT PLANNING**

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



**REGULATION NO. : 05.1822/10/LRA/CD/30-03-21**  
**SUBJECT : CUSTOMS SERVICE FEE**  
**DATE : MARCH 30, 2021**

**1.0 PREAMBLE**

**WHEREAS**, Section 10.5 of the Executive Law authorizes the head of each ministry or independent agency in the Executive Branch, subject to the approval of the President, to prescribe regulations not in consistent with the law of the operation of the ministry or agency, for the accomplishment of its lawful functions, the official conduct of its officers and employees, and the distribution and performance of its business;

**WHEREAS**, Section 14247 of the Liberia Revenue Code of 2000 as Amended, herein after referred to as “the LRC”, authorizes the Minister to make regulations for the purpose of carrying into effect any of the provisions of this Revenue Code;

**WHEREAS**, Part VII Transitional Provisions of the Liberia Revenue Authority Act of 2013, herein after referred to as “the LRA Act”, Section 38(1), Repeals and Consequential Amendments transferred the administrative and operational powers and duties of the Code assigns to the Minister or Deputy Minister of (Finance and Development Planning) to the Commissioner General (Liberia Revenue Authority);

**NOW THEREFORE**, in accordance with law, the Government of Liberia herewith set forth the following administrative measures for third-party shipment inspection of goods in Liberia.

**2.0 LEGAL BASIS**

This Regulation is pursuant to Section 1822, which states- “

- (a) Fixed Fees. The fees for issuing Customs documents and performing other services in connection with the functions of the Customs Department shall be one and a half percent of the CIF for imports which are not set forth. Except otherwise prescribed in regulation by the Minister in consultation with the Commissioner General such regulation shall be officially published and shall be just and reasonable fees to be charged for issuing documents and performing other services in connection with the operation of the Customs Department which are not set forth herein or in any other statute or regulation. He shall use as a criteria, the recouping by the government of the costs involved. Said fees shall be directly payable to the account of the Liberia Revenue Authority. The following services at customs ports

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and airports shall be 1.5% of the CIF for all imports whether duty paid or not. Pre-shipment inspection fee shall be a component of the Customs Service Fee as prescribed in regulations made by the Minister and shall be paid to the account of the Liberia Revenue Authority-

- (1) Special delivery permit for release of goods before entry has been made
  - (2) Certificate of goods landed
  - (3) Certificate of examination
  - (4) Certificate of packages lost in transit
  - (5) Bill of health
- (b) Fees to be fixed by Minister. The Minister in consultation with the Commissioner General and by regulations to be officially published, shall fix just and reasonable fees to be charged for issuing documents and performing other services in connection with the operations of the Customs Department which are not set forth herein or in any other statute or regulation. He shall use as a criterion by the Government of the costs involved. Said fees shall be directly payable to the account of the Liberia Revenue Authority.”

Standard 9.7 of Chapter 9 of the Revised Kyoto Convention which also states that “When the Customs cannot supply information free of charge, any charge shall be limited to the approximate cost of the services rendered”.

### **3.0 PURPOSE**

This Administrative Regulation is intended by the Minister to levy just and reasonable fees for service performed by Customs, which shall be paid to the account of the Liberia Revenue Authority, in order to recoup the cost of documents, hard and electronic, issued to the trading public and for services rendered by Customs in relations to imports and exports.

### **4.0 PROCEDURE**

- (a) The Customs Service Fee may be collected directly by the Liberia Revenue Authority whenever Customs performs the service and/or its facilities are used. Customs Service Fee may also be collected through a third-party inspection contractor. Customs Service Fee shall not be collected more than once by the Liberia Revenue Authority or third-party inspection contractor for a single service.
- (b) Whenever a third-party inspection contractor collects the Customs Service Fee for services rendered, a portion not less than twenty percent (20%) of the gross amount shall be remitted to the Liberia Revenue Authority account for the sustainability of Customs systems,



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to the Liberia Revenue Authority account for the sustainability of Customs systems, development and maintenance of the border infrastructure and Customs capacity development for trade facilitation.

- (c) Customs Service Fee shall be 1.5% of CIF for the import transaction or 1.5% of FOB for the export transaction. Said fees shall be paid in United States Dollars or its Liberian Dollar equivalent.
- (d) The Liberia Revenue Authority shall determine and pay third party service providers in relation to services rendered on behalf of Customs.

**5.0 PUBLIC NOTICE**

The government of Liberia, through the Minister of Finance & Development Planning, hereby announces the imposition of Customs Service Fees of 1.5% for services rendered by or on behalf of Customs, which shall be paid to the account of the Liberia Revenue Authority.

**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**