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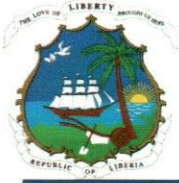
EXTRAORDINARY

THE GOVERNMENT OF THE REPUBLIC OF LIBERIA ANNOUNCES THAT THE LIBERIA REVENUE AUTHORITY PURSUANT TO THE LIBERIA REVENUE AUTHORITY ACT OF 2013 AND SPECIFICALLY CONSISTENT WITH THE LIBERIA REVENUE CODE AS AMENDED, HAS ISSUED THIS IMPORTANT GOVERNMENT REVENUE NOTICE ON THE MIGRATION TO THE HARMONIZED SYSTEM (HS), 2022.

BY ORDER OF THE PRESIDENT

  
DEWEH E. GRAY (CLLR.)  
ACTING MINISTER OF FOREIGN AFFAIRS

MINISTRY OF FOREIGN AFFAIRS  
MONROVIA, LIBERIA  
APRIL 22, 2022



April  
PSN/LRA-13-22

**REPUBLIC OF LIBERIA**  
**IMPORTANT GOVERNMENT REVENUE NOTICE**  
**ON THE MIGRATION TO THE HARMONIZED**  
**SYSTEM (HS) 2022**

**TO ALL IMPORTERS/EXPORTERS, CUSTOMS BROKERS & BUSINESS  
COMMUNITY**

The Liberia Revenue Authority (LRA) hereby informs the General Public, especially the business community (importers/exporters), that effective May 1, 2022, the LRA will commence the implementation of the 2022 Harmonized Commodity Description and Coding System (HS 2022 Amendments). The Harmonized Commodity Description and Coding System generally referred to as "Harmonized System" or "HS" for short, is a multipurpose international product nomenclature that was developed by the World Customs Organization (WCO).

The Harmonized System is governed by an agreement called, "The International Convention on the Harmonized Commodity Description and Coding System" (HS Convention). The HS is managed by the WCO through its HS Committee to ensure the uniform interpretation of the HS and its periodic updating in light of developments in technology and changes in trade patterns and volume. The HS is updated every five to six years and shared with all members of the WCO for timely implementation. The last amendment (HS 2017) was implemented in 2017. A new amendment has been completed and shared with all WCO contracting parties (members) for implementation on January 1, 2022.

Liberia, as a contracting part, has updated its HS consistent with the HS 2022 amendments and the ECOWAS CET in preparation for implementation on May 1, 2022 as required.

A handwritten signature in blue ink, located at the bottom right of the page.

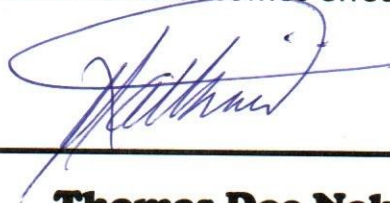


Section 1603 of the Liberia Consolidated Revenue Code as Amended states that, "subject to Section 1605, the Commissioner General shall, by notice in the Official Gazette, issue amendments to the Customs Tariff as necessary or appropriate to-

- (a) implement any international obligations on tariff and trade, including obligations under regional trade agreements, binding on Liberia;
- (b) Conform the Customs Tariff with amendments made to the Harmonized System;
- (c) Implement applicable provisions of national laws;
- (d) Effect any changes in –
  - (1) terminology used in international tariff and trade instruments; or
  - (2) mechanisms or procedures applicable to international trade, or
- (e) Make such technical reflections as required".

The LRA, therefore, informs all concerned to take note that the Customs Tariff with the HS 2022 Amendments becomes effective May 1, 2022.

**Signed:**



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**Thomas Doe Nah**  
**Commissioner General**