

THE WORLD BANK GROUP

# Customs Code of Liberia

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Draft Text

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**2/20/2011**

## Document History

The predecessor to this document is titled “Customs Code Draft Revisions\_Final” and dated October 8, 2010. I have split that predecessor document into two: (i) Customs Code Draft Text (this document), which contains only the proposed legal text, and (ii) Customs Code Commentary, which contains explanation and commentary of the draft text.

Version	Description	Author	Date
Final+1	Revisions following February 2011 stakeholder consultations in Monrovia	BOS	February 16, 2011
Final+2	Added PSI Avoidance Charge (Section 1216)	BOS	February 20, 2011

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## Part I. General Provisions

### NOTE:

*I HAVE INCLUDED ONLY SELECTED SECTIONS FROM PART I OF THE REVENUE ACT. I INCLUDED A SECTION IF (1) I PROPOSED CHANGES TO THE SECTION, AND/OR (2) THE SECTION IS CROSS-REFERENCED OR USEFUL TO THE UNDERSTANDING OF PART V. ANY DELETIONS I MADE TO PART 1 ARE MARKED BY STRIKETHROUGH AND ANY ADDITIONS ARE UNDERLINED.*

## Chapter 1. General Provisions

### Subchapter A. General Provisions

#### Section 10. General Definitions

- (a) **Board of Tax Appeals.** The term “Board of Tax Appeals” means the 7-member deliberative body convened to review taxpayer’s appeals from determinations of the Minister for Revenue. The composition of the Board of Tax Appeals and its obligations under the Code are set out in Section 60.
- (b) **Corporation.** The term “corporation” means a joint stock company, an insurance company, a business trust, and any similar organization or association whether or not incorporated. The terms “shareholder” and “stockholder” mean any person having an ownership or equity interest in a corporation including a person holding a right, including a contingent right, to participate in the income or capital of a corporation.
- (c) **Minister.** The term “Minister” means the Minister of Finance, or any person the Minister of Finance may delegate to perform duties this Code assigns to the Minister of Finance or the Ministry of Finance,
- (d) **Deputy Minister.** The term “Deputy Minister” means the Deputy Minister of Finance for Revenue and head of the Revenue Department, or any person to whom the Minister of Finance delegates authority to perform any duty of the Deputy Minister for Revenue under this Code.
- (e) **“Commissioner”** means the Commissioner of Customs and includes Deputy Commissioner.
- (f) **Day.** Unless otherwise provided, the term “day” means a calendar day, unless the term is used in a stated period of less than 7 days, in which case the term “day” means business or working day.
- (g) **Estate.** The term “estate” means the property that a deceased natural person owned at the time of death; the estate comes into existence at the moment of death and continues during the period before complete distribution of property to devisees, legatees, trustees or other persons in accordance with a will or the applicable laws of inheritance.
- (h) **Fiduciary.** The term “fiduciary” means a person with a legal duty of loyalty or care, and includes a guardian, trustee, executor, administrator, receiver, conservator, or other person acting in a similar capacity.
- (i) **Government.** The term “government” means the Government of the Republic of Liberia.



- (j) **Ministry.** The term “Ministry” means the Ministry of Finance, with the authority to establish offices for the payment of tax and the filing of tax returns, and to collect taxes and to audit and monitor taxpayer compliance with this Code.
- (k) **Legal Person.** The term “legal person” means any person other than a natural person. A legal person created under foreign law is to be taxed under the rules applicable to the Liberian legal person to which it is most similar.
- (l) **Liberia.** The term “Liberia” means the political entity of the Republic of Liberia, and also means the geographical territory of the Republic of Liberia, its territorial waters, and areas adjacent to the territorial waters of Liberia over which Liberia may exercise rights, in accordance with international law, with respect to the seabed, soil, and natural resources.
- (m) **Month.** Unless otherwise provided, the term “month” means a calendar month.
- (n) **Partnership.** The term “partnership” means any joint enterprise or venture organized to engage in activities for profit, including a syndicate, group, pool, or other unincorporated organization, but does not include a corporation, trust, or estate.
- (o) **Partner.** The term “partner” means any member-owner or member-participant in a partnership.
- (p) **Person.** The term “person” has the meaning in Title 16 of the Liberian Code and includes any legal person created by the operation of law such as a government agency, partnership, corporation, trust, estate, or similar legal person created under foreign law.
- (q) **Natural Person.** The term “natural person” means any human being.
- (r) **Regulations.** The term “regulations” means the rules promulgated by the Minister, with the concurrence of the Minister, for the purpose of interpreting this Code and to specify the procedures or standards for compliance with it.
- (s) **Tax.** The term “tax” means any tax, tariff, duty, impost, or license or registration fee imposed by this Code.
- (t) **Taxpayer.** The term “taxpayer” means any person subject to a tax imposed by this Code, or subject to a related obligation to pay interest, penalties, or fees.
- (u) **Tax Return.** The term “tax return” means any return required to be filed under this Code.
- (v) **Trust.** The term “trust” means any express testamentary or inter vivo arrangement under which property is placed in the hands of a trustee for management or distribution. A trustee is:
  - (1) an executor, administrator, tutor, or curator,
  - (2) a liquidator or judicial manager,
  - (3) a person having or taking on the administration or control of property subject to another person having a beneficial interest in the property,
  - (4) a person acting in a fiduciary capacity,
  - (5) a person having the possession, control, or management of the property of a person under a legal disability, or
  - (6) a person who manages property under a private foundation or other similar arrangement.

## Subchapter B.Tax Administration and Procedure

### Section 50.Time and Place of Filing and Payment of Tax

- (a) **Timely Filing And Payment.** A taxpayer's return is considered to have been timely filed if it is received at the taxpayer's designated place for filing by the due date, and any accompanying payment is considered to have been timely made.
- (b) **Due Date.** A taxpayer's income tax return and turnover tax return and tax payments are due no later than 5:00 p.m. on the date provided in Part II. A taxpayer's sales or services tax return and payment is due no later than 5:00 p.m. on the date provided in Part III. Payments of customs duties or other taxes and charges on imports or exports are due no later than 5:00 p.m. on the dates provided in Part V.
- (c) **Extension Of Time To File Return.** Upon application in writing by a person required to file a return under any provision of this Code, the Minister may, where good cause is shown, extend the period within which a return is to be filed. The granting of a filing extension does not alter the due date for payment of the tax.
- (d) **Extension Of Time To Pay Tax.** Upon application in writing by a person liable for tax under this Code, the Minister may, where good cause is shown, extend the time for payment of tax by the person and, as a condition of the extension, may impose requirements appropriate to ensure the payment of the tax due. An extension under this subsection does alter the due date for payment of tax for the purpose of calculating interest under Section 13(a).
- (e) **Designated Place For Filing And Payment.** A taxpayer's tax return and tax payment are to be received on or before the due date in the Ministry office in Monrovia. Taxpayers resident or domiciled outside Liberia and required to file a tax return or make a tax payment may file the return or make the payment at the place designated by the Ministry for receiving returns in their country of domicile or in the Ministry office in Monrovia; if no location is designated, the place of filing is in the Ministry office in Monrovia.
- (f) **Method Of Delivery.** A tax return or tax payment may be delivered by any method of delivery, provided it is received by the due date in the designated place. If a return or payment is delivered to an official place of filing other than the taxpayer's designated place of filing, it is not considered received at the designated place for filing until it is received in the correct office, or within 10 days after delivery (provided the taxpayer has proof that delivery was made), whichever is sooner. The penalty for late filing applies to a return that is received at the designated place after the due date, and the penalty for late payment applies to a payment that is received at the designated place after the due date.
- (g) **Proof That Delivery Was Made.** Proof of timely filing is made by presentation of any of the following:
  - (1) A dated and time-stamped receipt issued by the designated place of filing and signed by a person who can be identified as a Ministry employee at the designated place of filing on the date signed.
  - (2) A certified copy of an approved delivery service label that includes the following: the correct name and address of the designated place for filing; the signature of a recipient who can be identified as a Ministry employee at the designated place of filing on the date signed; and the date of receipt (or other information sufficient to establish the date of delivery). Approved delivery services are: DHL, EMS and any other services designated by the Ministry.

- (h) **Proof That Payment Was Made.** Proof of timely payment is made by presentation of a dated and time-stamped receipt issued by the designated place of payment, indicating the amount of payment received, and signed by a person who can be identified as a Ministry employee at the designated place of payment on the date signed.

**Section 51. Penalty for Late Filing or Failure to File**

- (a) **Late Filing.** A tax return is subject to a late filing penalty if it is received at the taxpayer's designated place of filing but is received after the due date.
- (1) The penalty for late filing of a tax return (other than a tax return that is required to be filed monthly) is one percent of the tax required to be shown on the return, and the penalty increases by one percent per month or part of a month that the return is late.
  - (2) The penalty for late filing of a tax return that is required to be filed monthly is \$200 or five percent of the tax required to be shown on the return, whichever is greater, for each day that the return is late.
- (b) **Failure To File.** If a taxpayer fails to timely file a tax return (other than a tax return that is required to be filed monthly), and the failure continues for more than three months after the filing deadline, the taxpayer is considered to have failed to file as of the first day after the three-month period and is subject to the failure-to-file penalty. If a taxpayer fails to timely file a tax return that is required to be filed monthly, and the failure continues for more than one calendar month, the taxpayer is considered to have failed to file as of the first day after the expiration of one calendar month after the filing due date and is subject to the failure-to-file penalty. Calculation of the penalty begins as of the day the taxpayer is considered to have failed to file.
- (1) The penalty for failure to file a tax return (other than a tax return that is required to be filed monthly) is 10 percent of the tax required to be shown on the return, increased by 5 percent per month (or part of a month) that the failure continues, not to exceed 100 percent of the tax required to accompany the return.
  - (2) The penalty for failure to file a tax return that is required to be filed monthly is:
    - (A) \$5,000 or 20 percent of the tax required to be shown on the return (whichever is greater),
    - (B) increased by 10 percent per month that the failure continues, except that the amount determined under this Subparagraph is limited to the amount determined under Subparagraph (A).
  - (3) If the taxpayer is convicted of willful failure to file, the penalty is doubled and the taxpayer may also be subjected to a term of imprisonment of up to five years.
- (c) **Tax Return For Tax Required To Be Collected On Import.** On the import of goods for which a Customs goods declaration for home use is required, evidence of payment of any tax required to be collected on import is sufficient to satisfy the return filing requirement with respect to those goods (and the Customs goods declaration form is evidence of the amount and type of tax paid).
- (d) **Application Of Penalties.** If the conditions for the imposition of both the late-filing penalty and the failure-to-file penalty apply, both penalties are imposed. The penalty for willful failure to file can be imposed only if the taxpayer is duly convicted in a criminal court proceeding as authorized under the Criminal Justice Law of Liberia.

- (e) **Coordination With Late-Payment Penalty And Failure-To-Pay Penalty.** For coordination of the penalties imposed under this Section with those imposed under Section 52, see Section 52(e).

### **Section 52. Penalty for Late Payment of Tax or Failure to Pay Tax**

- (a) **Late Payment.** A taxpayer has an obligation to make timely payment of tax due for a tax period.
- (b) **Definition Of Late Payment.** A taxpayer who has an obligation to pay tax has made late payment if some or part of the tax due for a tax period is paid but is not timely paid.
- (c) **Definition Of Timely Payment.** Tax is timely paid if it is received in the taxpayer's designated place for payment in accordance with Section 50.
- (d) **Penalty For Late Payment.** A tax payment is subject to the late-payment penalty if it is late within the meaning of subsection (a). The minimum penalty for late payment is 2 percent of the unpaid tax, and the penalty increases by 2 percent per month or part of a month that the return is late, but not in excess of 50 percent of the unpaid tax. Interest is due on a late payment at the rate determined under Section 14.
- (e) **Penalty For Failure To Pay Tax.** If a taxpayer fails to make timely payment, and the failure continues for more than three months after the payment deadline, the taxpayer is considered to have failed to pay tax and is subject to the failure-to-pay penalty. The minimum penalty for failure to pay is 10 percent of the unpaid tax, increased by 10 percent per month (or part of a month) during which the tax remains unpaid, not to exceed 200 percent of the unpaid tax. Calculation of the penalty begins as of the day the taxpayer is deemed to have failed to pay. If the taxpayer is convicted of willful failure to pay, the penalty is doubled and the taxpayer may also be subjected to a term of imprisonment of up to 10 years.
- (f) **Payment Of Tax Required To Be Collected On Import.** On the import of goods for which a Customs ~~consumption-entry~~ goods declaration is required, payment within the period prescribed under Part V of this Act of any tax required to be collected on import is sufficient to satisfy the tax payment requirement with respect to the import of those goods (and the Customs ~~consumption-entry~~ goods declaration form is evidence of the amount and type of tax paid).
- (g) **Application Of Penalties.** A taxpayer may be subject to the penalties for late payment or failure to pay tax even though the taxpayer has met the timely filing requirements of Section 50, if the taxpayer has not timely paid tax within the meaning of this Section. A taxpayer may be subject to the late-filing penalty or failure-to-file penalty of Section 51 even though the taxpayer has met the timely payment requirements of this Section, if the taxpayer has not timely filed within the meaning of Section 50. If the conditions for the imposition of both the late-payment penalty and the failure-to-pay penalty apply, both penalties are imposed. The penalty for willful failure to pay can be imposed only if the taxpayer is duly convicted in a court proceeding as authorized under the Criminal Justice Law of Liberia.

### **Section 53. Taxpayer Identification Number**

- (a) **General Rule.** Every resident having a tax obligation under this Chapter is required to obtain a Tax Identification Number ("TIN"), but in no case may a resident obtain more than one TIN. The Minister shall by regulation provide procedures for acquiring a TIN and shall widely publish information about those procedures. No taxpayer is to be charged a fee for obtaining a TIN. A resident subject to tax withholding is required to supply the TIN to the withholding agent (as defined in Section 905 and Section 806).

**(b) Penalties.**

- (1) If tax withholding is required on a payment, and the payment amount is \$1,000 or more, a withholding agent who makes a payment to a person who has not supplied a TIN is liable to pay a fine of \$5,000 or the amount of the payment, whichever is less.
- (2) If a person subject to tax obtains more than one TIN, that person is liable to pay a fine of \$1,000 per additional TIN obtained.
- (3) If a withholding agent makes a payment to a person who has not supplied a TIN, or if a person subject to tax obtains more than one TIN, and is convicted of having acted deliberately or willfully to avoid the requirements of the tax law, that person shall be liable to pay a fine of not less than \$200,000 nor more than \$5,000,000.00 and to imprisonment for up to one year.

***Section 54. Confidentiality of Taxpayer Return Information***

- (a) **General Rule.** A taxpayer's tax return or goods declaration and supporting documents, the information contained therein, and any other information obtained from the taxpayer or about the taxpayer in the course of the tax collection, audit, investigation, or enforcement process is confidential. No officer, agent, or employee of the Ministry of Finance and the Ministry is permitted to disclose confidential information received in an official capacity.
- (b) **Exceptions.** Information concerning a taxpayer may be disclosed to another person with the taxpayer's written consent. Without the taxpayer's written consent, an officer, agent, or employee of the Ministry of Finance (or former officer, agent, or employee) may disclose confidential information only to—
- (1) Other agents or employees of the tax authorities in the course of and for the purpose of carrying out their official duties;
  - (2) Law enforcement agencies, for the purpose of the prosecution of a person who has committed tax violations or offenses;
  - (3) A court, in proceedings to establish a taxpayer's tax liability, responsibility for tax violations or offenses, or in a criminal case;
  - (4) The ~~tax~~ competent authorities of a foreign country in accordance with international treaties or agreements;
  - (5) Government financial authorities of the Republic of Liberia to the extent necessary in administering the law on budget;
  - (6) The Customs Bureau, for purposes of administering the customs laws, and also to authorities that have the right to administer taxes according to this Code, for purposes of administering those taxes.
- (c) **Duty Of Persons To Whom Information Is Disclosed.** Persons who receive information under subsection (b) shall maintain secrecy regarding that information, except to the minimum extent necessary to achieve the object for which disclosure is permitted. Except for information received under the exceptions listed in subsection (b), a person who receives information the disclosure of which is regulated by this Section may not disclose the information and must return documents reflecting the information to the Minister.

- (d) **Penalties.** Any person who discloses confidential information in violation of this Section is guilty of a criminal offense and, if convicted, is subject to a penalty of up to \$800,000, a term of imprisonment of up to one year, or both.

### **Section 55. Records**

- (a) **Records To Be Kept.** Every person with a tax obligation, whether for payment of tax or withholding of tax, shall maintain in Liberia, in the English language, books and records adequate to substantiate the tax due in accordance with the person's method of accounting, including, if appropriate in that person's business, or other appropriate records of transactions of business carried on:
- (1) A copy of all sales and services tax invoices, credit notes, and debit notes issued by the person, or other appropriate records of transactions or business carried on;
  - (2) Customs documentation relating to imports and exports by the person; and
  - (3) Accounting and other records prescribed in Regulations.
- (b) **Retention Period.** The books and records required to be maintained under subsection shall be retained for 5 years after the end of the tax period to which they relate.
- (c) **Inspection.** The taxpayer's records shall be open to inspection by the Ministry as necessary to support the taxpayer's account of tax due, within reasonable bounds of consideration for the convenience of the taxpayer except in the case of a jeopardy assessment under Section 74.
- (d) **Penalty for Inadequate Recordkeeping.** If a person fails to maintain books and records as described in subsections (a) and (b), then, in addition to any applicable penalty under Section 51 and Section 52, there also shall be imposed as a penalty for inadequate recordkeeping the amount of 150 percent of any underpayment of tax that may have resulted from the lack of adequate recordkeeping. A person subject to the penalty for inadequate recordkeeping for three or more years within a five-year period or whose total understatement of tax for any year is an amount equal to more than 50 percent of the tax due, shall, on conviction, be subject to a term of imprisonment of up to 4 years.

### **Section 56. Duties of Minister and Deputy Minister for Revenue**

- (a) **Minister.** The Minister is authorized and required to oversee all of the operations of the Ministry of Finance, including any matters assigned under this Code, through the agencies, officers, and employees of the Ministry, delegating such responsibilities as the Minister may deem appropriate; except that the Minister may not delegate the authority to approve the remittance or reduction of tax otherwise due. The Minister has a duty of loyalty to the public and a duty to carry out these responsibilities in accordance with the law and in an equitable manner.
- (b) **Deputy Minister.** The Deputy Minister is authorized and required to oversee all of the operations of the Revenue Department of Ministry, including application of this Code through its agencies, officers, and employees, delegating such responsibilities as the Deputy Minister may deem appropriate; except that the Deputy Minister may not delegate the authority to approve the remittance or reduction of tax otherwise due. The Deputy Minister has a duty of loyalty to the public and a duty to carry out these responsibilities in accordance with the law and in an equitable manner.
- (c) **Exercise Of Discretion.** In any action, proceeding, process, or task undertaken or not undertaken by the Minister or Deputy Minister in which the Minister or Deputy Minister has the discretion to act or the discretion to refrain from acting, that discretion shall be exercised reasonably and without prejudice or favoritism. Upon a showing that the Minister or Deputy Minister has abused discretion

granted to a person, the Board of Tax Appeals or a court may order the appropriate action to be taken by that person, or may order the person to refrain from taking an inappropriate action or, if the action has begun, to cease and desist immediately.

### ***Section 57. Public Reports***

- (a) **Annual Report.** The Minister is required to make public an annual report on the enforcement of this Code and the revenues collected. The report shall include information showing the amount of tax revenues collected from each sector of the economy under each type of tax. The report shall also contain information showing the revenue foregone as a result of concessions or investment incentives having a tax effect. The Deputy Minister shall provide the Minister with information within the purview of the Ministry as is necessary for the preparation of this report.
- (b) **Proposed Legislation.** If any legislation is proposed in the Legislature that would have an effect on tax revenues collected by the Ministry, or on the distribution of tax burdens, the Minister is to make a timely public report on the tax effect of the proposed legislation.

### ***Section 58. Written Communication with Taxpayers***

Any notice or other document sent by tax authorities to a taxpayer must be in writing, signed by a director or an authorized official of the tax agency, noting taxpayer's last name and initials, officially stamped, and sent to or served upon the taxpayer. Written communications are deemed properly served if they are delivered to the taxpayer's address, as listed in connection with the taxpayer's tax identification number, by registered mail with return receipt, or by an authorized delivery service described in Section 50; or personally served upon the taxpayer or the taxpayer's representative

### ***Section 59. Right of Appeal***

The taxpayer has the right to appeal a determination of the Minister to the Board of Tax Appeals, provided that the taxpayer first pays the tax due or provides a bond or other security for payment (as provided in regulations); except that, in the case of an emergency hearing under Section 60(b)(1), advance payment of tax or provision of security for payment is not required. If a taxpayer has appealed a determination, the Minister may not enforce that determination until the decision of the Board of Tax Appeals is final.

### ***Section 60. Board of Tax Appeals***

- (c) **Board of Tax Appeals.** The Board of Tax Appeals, a 7-member deliberative body, hears taxpayer appeals from determinations by the Minister and emergency protests of the Minister's actions. The Board is independent of the Ministry and is administered under the authority of the Ministry. Its administrative offices are to be lodged in a place, and its hearings are to be held in a location designated by the Ministry. It has the authority to approve, modify, or reverse a determination of the Minister. The Minister or the taxpayer may appeal an unfavorable decision to the Liberia Tax Court, provided that the appeal is lodged within 30 days and is in conformity with the rules of that court.
- (d) **Hearings.** The Board is authorized to hold regular and emergency hearings.
  - (1) A person who objects to a determination by the Minister with respect to any tax under this Code, including the amount of tax withheld in accordance with any withholding provisions of this Code, or who objects to the seizure or confiscation of goods or accounts carried out in the tax collection process may appeal to the Board of Tax Appeals for a review of the

Minister's determination in a regular hearing. The Board may schedule regular hearings at its discretion, subject to the limitations of subsection (c).

- (2) A person whose property has been seized by the Minister for nonpayment of tax, a person whose business premises have been closed by the Minister, or a person who can show a likelihood of any other immediate harm that will be caused by an action or determination of the Minister is entitled to request an emergency hearing, which is to be held within the time period and subject to the conditions set out in Section 61.
- (e) **Time Limits For Regular Hearings.** A regular hearing is to be held within six months of the date the taxpayer files a written protest of the Minister's determination. The Board shall give adequate notice of the time, date, and place of the hearing, taking into account the taxpayer's domicile and place of business when setting the hearing date and giving notice. In no event is the Board permitted to schedule a hearing without providing at least 15 days' notice to the taxpayer and the Minister, unless all the parties consent to the hearing date.
- (f) **Rules For Conduct Of Hearings.** The Board shall establish rules consistent with justice, equity, and due process of law, but its rules are not required to follow the rules of evidence that apply in a court proceeding and may be informal when informality is consistent with fair process. The Board shall publish its hearing rules so that they are readily available, and shall provide a taxpayer with a copy on request.
- (g) **Composition of Board.** The members of the Board are to be appointed by the President with the concurrence of the Senate for a term of five years, for no more than two consecutive terms. Members must meet the following minimum qualifications:
- a. The member must have been awarded a university degree;
  - b. The member shall not be a current member of the board of directors or officer of any Liberian legal person; be related (within the definition of Section 208) to an employee of the Ministry; or be related (within the definition of Section 208) to a Liberian legal person.
  - c. The member must have experience or training in at least one of the following areas: law, accounting, banking, business administration, finance, or economics.
  - d. At least 3 Board members out of 7 must be lawyers.
- (h) **Quorum.** A majority of the Board members not recused constitutes a quorum at any hearing. No hearing shall be held without a quorum. If the Board members constituting a quorum present at a hearing decide that absent members should be present to hear the case, the Board may order a re-hearing of the case at a time when all Board members not recused can be present, but in any event within three months of the initial hearing date.
- (i) **Decision.** The Board is to render its decision in writing within the period for decision, which is 60 days after the date the hearing is concluded. A party dissatisfied with the decision may appeal to a court of competent jurisdiction provided that the appeal is made within 30 days of the date the Board's decision has been served on the party. The Board's decision is not final until the 30-day period for appeal has ended or, if the Board's decision is appealed, at the time the decision of the court becomes final. All decisions of the Board are to be available as public records as soon as practicable after the Board's written decision has been entered by the Board's clerk, and not later than 10 working days after the decision is entered. A decision must be entered within the period for decision.



- (j) **Recusal.** Any Board member having a relationship with a party to the case or a representative of a party to the case is to recuse himself or herself if a reasonable person would consider the relationship, if disclosed, to give the appearance of impropriety. This rule applies regardless of whether the member discloses the relationship.
- (k) **Compensation.** Board members are to be compensated for time spent attending to Board duties. Compensation shall be at a rate equivalent to the rate of pay for trial court judges.

### ***Section 61.Procedure for Taxpayer Protest and Appeal***

- (a) **Regular Hearing.** A regular hearing shall be granted by the Board of Tax Appeals at the Board's convenience, but in all cases within six months of the date of the taxpayer's request for hearing.
  - (1) The taxpayer must submit a written request for a regular hearing to appeal a determination of the Minister, stating briefly in the request the basis for appeal from the Minister's determination.
  - (2) The taxpayer must, within 30 days of the date of the request for hearing, also submit a written protest containing an explanation of the issues to be heard.
- (b) **Emergency Hearing.** If a seizure of property has taken place and no more than 10 days have elapsed; if the taxpayer's place of business has been closed under Section 1042(d) and no more than 3 days have elapsed; or if the Minister has acted or given notice of an intent to act in a way likely to cause immediate harm if the action is not reversed or prevented, the taxpayer has a right to an emergency hearing within 5 days of the taxpayer's protest and request for hearing in the case of a seizure of property under Section 65, within 2 days in the case of a closing of the taxpayer's place of business under Section 1042(d), and within 3 days in any other case unless the taxpayer agrees to a longer period, which in any event shall not exceed 10 days.
  - a. An emergency hearing shall be granted if:
    - (1)The taxpayer makes a written protest and request for hearing within the relevant period stated in this subsection;
    - (2)With respect to property seized under Section 65, the taxpayer attaches a certified copy of evidence that the correct amount of tax has been paid;
    - (3)With respect to a closure of business under Section 1042(d), the taxpayer attaches a certified copy of evidence establishing that the taxpayer has registered to pay the sales tax, has filed any returns due, and has kept the records required to be kept each year for the preceding three years or, for a shorter period in the case of a taxpayer who has been required to register for less than three years; or
    - (4)Evidence establishing that the Minister has made an error as to the identity of a taxpayer, the owner of the property seized, or the operator of the business premises that were closed.
  - b. For purposes of paragraph (1), copies of returns, invoices, and registration documentation; taxpayer identification number; affidavits of witnesses with knowledge of the relevant facts; and other documentary evidence establishing that the Minister's seizure or closure is based on a factual error shall be sufficient to warrant an emergency hearing if a reasonable person would consider it to be clear and compelling.
- (c) **Minister's Acquiescence.** If the taxpayer makes a written protest satisfying the requirements of subsection (b), and the Minister upon review of the protest and supporting evidence does not

dispute the taxpayer's assertions of fact, the Minister may acquiesce in the taxpayer's position, in which case the Minister is required immediately to permit the taxpayer to recover the property or to re-open the business premises, or is required immediately to rescind the action or refrain from the action protested, and there shall not be an emergency hearing. If the Minister's actions are insufficiently prompt to allow the taxpayer access to the property or premises within 2 days of the taxpayer's written protest, the emergency hearing shall proceed unless the taxpayer agrees that there is no longer cause for a hearing. If the Minister's acquiescence eliminates the need for an emergency hearing, the taxpayer may request a regular hearing to object to the Minister's handling of the matter that was the subject of the taxpayer's request for an emergency hearing.

- (d) **Determination of The Board.** If the Board of Tax Appeals determines that the Minister's seizure of goods or closure of business premises constitutes an abuse of discretion within the meaning of Section 56(c), the Board may make an order permitted under that Section.
- (e) The taxpayer shall have the burden proving the Minister's determination incorrect, except in the case of a jeopardy assessment or a determination of fraud, when the Minister shall have the burden of proof.

### ***Section 62. Suit For Unpaid Tax***

In lieu of the collection procedures allowed under Section 65, the Minister may sue in any court of competent jurisdiction for payment of tax that has not been paid when due and payable under Section 74, unless the period for collections has ended.

### ***Section 63. Security For Tax Payable By Withholding***

- (a) **Priority Of Tax Withheld.** Tax that a withholding agent is required to withhold from a payment is—
  - (1) a first lien on that payment; and
  - (2) withheld prior to any other deduction which the withholding agent may be required to make by virtue of an order of any court or any other law.
- (b) **Trust Fund.** Tax withheld by a withholding agent—
  - (1) is held in trust for the Government of Liberia, including any property acquired by the agent into which tax withheld may be traced;
  - (2) is not subject to attachment in respect of a debt or liability of the agent; and
  - (3) in the event of the liquidation or bankruptcy of the agent, does not form part of the estate in liquidation, assignment, or bankruptcy and the Minister acting for the Government has a first claim over the tax or property before any distribution in liquidation or bankruptcy is made.

### ***Section 64. Lien For Taxes***

- (a) **Creation of lien.** A tax lien is created in favor of the Government upon the property of a tax debtor if the tax debtor has not paid tax that is due and payable as stated in an assessment notice under Section 74(e).
  - (1) the person fails to pay tax on or before the date the tax is due and payable; or
  - (2) the Minister has made a jeopardy assessment under Section 74(a)(4).
- (b) **Perfection Of Lien.** The lien is not perfected and does not have effect until the Minister has complied with subsection (d), except in the case of a jeopardy assessment:

- (1) The lien is created by serving the tax debtor with a notice in writing specifying the tax debtor, the tax debtor's tax identification number, the property subject to the lien, the extent of the lien as provided in subsection (c), the tax to which the lien relates, details regarding the Minister's power to sell property subject to the lien, and a statement of the taxpayer's rights.
  - (2) In the case of the tax debtor's money or property of the tax debtor held by another person, or that another person may subsequently come to hold, the lien is created serving a notice and order in writing upon that person specifying the tax debtor, the tax debtor's tax identification number, the money or property subject to the lien, the amount of the lien as provided in subsection (c), the tax to which the lien relates, and ordering the person—
    - i. to hold in trust (to the extent of the lien) the tax debtor's money or property that the person holds or subsequently may come to hold for a period of 5 days on the sixth day after receiving the notice, to pay (to the extent of the lien) to the government the tax debtor's money or property,
    - ii. or to take the steps provided in Section 68 (receivers) or Section 69 (agents of nonresidents).
- (c) **Amount Of Lien.** The amount of the tax lien shall be the principal amount of the tax due, plus interest accruing with respect to that tax, and any costs of lien and sale.
- (d) **Effect Of Lien.** A lien created under subsection (b) does not have effect until—
- (1) in the case of land and buildings, the Minister files an application to register the lien under subsection (f);
  - (2) in the case of the tax debtor's money or property held by another person for the tax debtor, or that another person may subsequently come to hold, when a copy of a notice and order described in subsection (b)(2) is served upon the tax debtor in accordance with Section 65(c), except that in the case of tax liens created by serving the notice described in subsection (b)(2)(A), notice served on the person in custody of money shall not substitute for notice served on the owner;
  - (3) in the case of other tangible property, the Minister takes possession of the property under Section 65; and
  - (4) in any other case, notice is served under subsection (b)(1) or (b)(2).
- (e) **Effect Of Notice And Order To Hold In Trust.** A person who has received the notice and order described in subsection (b)(1) is, from the time of receipt, considered to hold (to the extent of the lien) the tax debtor's money or property in trust for the Government of Liberia as if that person were a withholding agent described in Section 63, and is required to comply with the order.
- (f) **Registration.** Where the Minister creates a lien over land or buildings under subsection (b), the Minister shall apply to the court of proper jurisdiction and the court of proper jurisdiction shall, without fee, register the lien referred to in subsection (b) on the title of the land or buildings.
- (g) **Release.** A lien created under subsection (b) is released when the tax debtor pays to the Minister in full the amounts referred to in subsection (c) that are secured by the lien, or when the period for collections has ended, whichever occurs earlier. If the lien is with respect to money or property held in trust under subsection (e), the Minister shall immediately send notice of release to the person holding the money or property.

- (h) **Filing Of Release.** Where a lien over land or buildings is released under subsection (e), the Minister shall file a release of the lien with the Chief Registrar and the Chief Registrar shall, without fee, remove the entry of the lien from the title of the land or buildings.
- (i) **Notice Of Costs.** The Minister may at any time serve on a tax debtor a notice in writing specifying any costs of lien and sale with respect to property of the debtor incurred by the Minister prior to the date of service and requiring the debtor to pay those costs to the Minister by the date specified in the notice.
- (j) **Definitions.** In this Section—
- (k) **“Costs of lien and sale”** with respect to property means any costs incurred or to be incurred by the Minister —
  - a. under this Section with respect to creating or releasing a lien over the property, or
  - b. under Section 65 with respect to taking possession of, holding, and selling the lien property.

#### **Section 65. Seizure Of Assets Subject To Tax Lien**

- (a) **Notice.** The Minister may notify a tax debtor of the Minister’s intention to seize and sell property held by the debtor which is subject to a tax lien.
- (b) **Contents of Notice.** A notice under subsection (a) may be incorporated into or accompany a notice referred to in Section 61(b) and shall be in writing, served on the tax debtor, and specify—
  - (1) the property subject to a tax lien, the Minister’s intention to seize and sell that property, and the proposed method and timing of sale; and
  - (2) in the case of tangible property, the manner and place at which Minister intends to take possession of the property.
- (c) **Service of Notice.** A notice in writing is considered served on the owner of property if it has been properly served in accordance with Section 67(a) on the owner or on the person in custody of the property at the time of seizure; if it has been placed on the owner’s business premises; or, if the Minister does not have sufficient information to identify the person on whom the notice should be served, by publication of a notice in a local daily newspaper (within two days of seizure) identifying the items seized and stating the location at which seizure was made.
- (d) **Seizure.** The Minister may—
  - (1) take possession of tangible property referred to in a notice under subsection (a) at any time after the notice is served,
  - (2) for the purpose of taking possession, enter at any time any premises described in the notice and request the assistance of the police;
  - (3) where the property is tangible property other than land or buildings, store the property, at the cost of the tax debtor, at any place that the Minister considers appropriate; and
  - (4) where the property is money in the hands of another person, take possession of the money subject to the restrictions imposed under Section 64.
- (e) **Sale.** If the Minister has served a tax debtor with a notice under subsection (a), the Minister may sell the property subject to the tax lien by public auction or deal with the property in such manner as the Minister considers appropriate—

- (1) where the property subject to the tax lien is land or a building, 30 days after taking possession under subsection (d);
  - (2) where the property is perishable property, one day after taking possession under subsection (d);
  - (3) where the property is tangible property other than those referred to in paragraphs (1) or (2), 10 days after taking possession under subsection (d); and
  - (4) in any other case, 10 days after service of the notice.
- (f) **Proceeds of Sale.** The proceeds of a sale under subsection (d) shall be used to pay the costs of lien and sale of the property sold, then to pay the tax due and interest accrued with respect to that tax, and any remainder shall be paid to the tax debtor. After applying sale proceeds in accordance with this subsection, the Minister shall serve the tax debtor with a written notice detailing the manner in which the sale proceeds have been applied.
- (g) **Insufficiency.** If the proceeds of a sale applied in accordance with subsection (e) are insufficient to pay in full the costs of lien and sale, the tax due and interest accrued with respect to that tax, the Minister may proceed to collect the insufficiency with fresh actions under Section 58 or this Section.
- (h) **Other Rights Unaffected.** This Section does not restrict the exercise of any rights that the Minister otherwise has by reason of a security created under Section 61 or 64.
- (i) **Definitions.** In this Section—
- (1) “property subject to a tax lien” held by a tax debtor means property held by a withholding agent on trust under Section 61(b) or property of a tax debtor which the Minister has created a lien upon under Section 64.
  - (2) “tax debtor” has the meaning in Section 64 and includes a withholding agent referred to in Section 61.

## **Section 66. Officers Of Legal Persons**

- (a) **General Rule.** Subject to subsection (c), when a legal person commits an offense, every person who is an officer of the legal person at that time is treated as also having committed the same offense.
- (b) **Liability for Tax.** Subject to subsection (c), where a legal person commits an offense by failing to pay tax on or before the date on which the tax is due and payable, every person who is an officer of the legal person at that time or was such an officer within the previous six months is jointly and severally liable with the legal person and every other such person for the payment of the tax to the Minister.
- (c) **Exceptions.** Subsections (a) and (b) do not apply to a person where—
- (1) the offense is committed by the legal person without that person’s knowledge or consent; and
  - (2) the person has exercised the degree of care, diligence, and skill that a reasonably prudent person would have exercised in comparable circumstances to prevent the commission of the offense.
- (d) **Recovery.** Where a person makes a payment to the Minister under subsection (b)—
- (1) the person may recover the payment from the legal person;

- (2) for the purposes of paragraph (1), the person may retain out of any property including money of the legal person in or coming into the possession of the person an amount not exceeding the payment; and
- (3) no claim may be made against the person by the legal person or any other person with respect to the retention.

(e) **Definitions.** In this Section, “officer” means—

- (1) in the case of a partnership, a partner or manager of the partnership or a person purporting to act in either of those capacities; and
- (2) in the case of a trust, company, or foreign branch, a manager of the legal person or a person purporting to act in that capacity.

### ***Section 67. Recovery Of Tax From Receiver***

- (a) **Notification Requirement.** A receiver shall notify the Minister in writing within fourteen days of being appointed to the position of receiver or of taking possession of property situated in Liberia, whichever occurs first.
- (b) **Notice of Tax Due.** The Minister may serve on a receiver a notice in writing of the amount that appears to the Minister to be sufficient to provide for any tax that is due and payable as stated in an assessment notice under Section 74(e), or that will become due by the tax debtor.
- (c) **Receiver’s Duty.** Regardless of the provisions of any pre-enacted law, after receiving a notice under subsection (b), a receiver—
  - (1) shall sell sufficient of the property that comes into the receiver’s possession under the receivership to set aside, after payment of any debts having priority over the tax referred to in that subsection, the amount notified by the Minister under that subsection; and
  - (2) is liable to pay to the Minister on account of the tax debtor’s tax liability the amount set aside unless the Minister notifies the receiver that a lesser payment will suffice.
- (d) **Receiver’s Liability.** To the extent that a receiver fails to set aside an amount as required by subsection (c), the receiver is personally liable to pay to the Minister on account of the tax debtor’s tax liability the amount that should have been set aside but may recover any amount paid from the tax debtor.
- (e) **Definitions.** In this Section—
- (f) “receiver” means any person who, with respect to property situated in the Republic, is—
  - (1) a liquidator of a legal person;
  - (2) a receiver appointed out of court or by a court in respect of property or legal person;
  - (3) a trustee for a bankrupt person;
  - (4) a mortgagee in possession;
  - (5) an executor of a deceased individual’s estate; or
  - (6) any person conducting the affairs of an incapacitated person; and “tax debtor” means the person whose property comes into the possession of a receiver.

### ***Section 68. Recovery Of Tax From Agent Of Nonresident***

- (a) **General Rule.** Regardless of the provisions of any prior-enacted law, where tax is due by a non-resident person (the “tax debtor”) and—
- (1) the tax debtor fails to pay the tax on or before the date it is due and payable; or
  - (2) the Minister believes on reasonable grounds that the tax debtor will not pay the tax by the date on which it becomes due and payable, the Minister may by service of a notice in writing require a person who is in possession of property owned by the tax debtor to pay tax on behalf of the tax debtor, up to the market value of the property but not exceeding the amount of tax due by the tax debtor.
- (b) **Special Rules.** For the purposes of subsection (a)—
- a. a tax debtor who charters an aircraft or ship is treated as owning the aircraft or ship, and
  - b. the captain of any aircraft or ship is treated as being in possession of the aircraft or ship.
- (c) **Partnerships.** The Minister may by service of a notice in writing require a resident partnership or a resident partner to pay on behalf of a non-resident partner tax due by the non-resident partner up to the amount of tax due which is attributable to any amount included under Section 74 in calculating the non-resident partner’s income.
- (d) **Effect of Payment.** Where a person makes a payment to the Minister pursuant to a notice under subsection (a) or (c)—
- (1) the person may recover the payment from the tax debtor or non-resident partner;
  - (2) for the purposes of paragraph (1), the person may retain out of any property including money of the tax debtor or non-resident partner in or coming into the possession of the person an amount not exceeding the payment; and
  - (3) no claim may be made against the person by the tax debtor, non-resident partner, or any other person with respect to the retention.

### ***Section 69. Recovery Of Tax From Person Owing Money To Tax Debtor***

- (a) **Application of Section.** This Section applies where tax is due by a person (the “tax debtor”) and—
- (1) the tax debtor fails to pay the tax on or before the date it is due and payable; or
  - (2) the Minister has made a jeopardy assessment under Section 75(a)(3).
- (b) **Notice to Payor.** Regardless of the provisions of any prior-enacted law, where this Section applies, the Minister may by notice in writing require any person (the “payor”)—
- (1) owing or who may owe money to the tax debtor;
  - (2) holding or who may subsequently hold money for, or on account of, the tax debtor;
  - (3) holding or who may subsequently hold money on account of a third person for payment to the tax debtor; or
  - (4) having authority from a third person to pay money to the tax debtor, to pay, on account of and to the extent of the tax due by the tax debtor, the money to the Minister on the date set out in the notice.

- (c) **Service of Notice.** The Minister shall serve the payor with the notice referred to in subsection (b) and, as soon as practicable after that service, serve the tax debtor with a copy of the notice.
- (d) **Effective Date of Notice.** The date specified in the notice under subsection (b) must not be a date before the money becomes payable to the tax debtor, the money is held on behalf of the tax debtor, or the payor is served with the notice under subsection (c).
- (e) **Effect of compliance.** A person making a payment pursuant to a notice under subsection (b) is treated as making the payment to the tax debtor for the purposes of any claim by the tax debtor or any other person for or with respect to the payment.

#### **Section 70. Determination**

- (a) **General Rule.** The Minister is required to follow the procedures of this Section before enforcing a determination described in subsection (b).
- (b) **Determination.** The following decisions of the Minister are subject to the procedures of this Section:
  - (1) A determination that there is a deficiency in tax paid for a tax period, plus the amount of penalty and interest ancillary to that deficiency;
  - (2) A determination that the taxpayer's method of accounting is required to be changed, or that the taxpayer's method is to be applied in a manner different from the taxpayer's usual procedures for applying the method;
  - (3) A determination to deny the taxpayer's claim for credit or refund, or the failure to act on such a claim within 6 months of the date of the claim; and
  - (4) Any other decisions the Minister designates as determinations in regulations.
- (c) **Finality.** A determination becomes final 30 days after the date of the notice of determination, as provided in Section 71, or on the date of a final decision under Section 59, whichever is later.

#### **Section 71. Notice of Determination**

The date of the notice of determination under Section 70 is the earlier of the date that it is delivered in person to the taxpayer (or the taxpayer's agent), or the date it is sent (by an approved delivery service listed in Section 50(g)(2)) to the taxpayer or taxpayer's agent at the last address listed in the Minister's records.

#### **Section 72. Refund of Excess Tax Paid**

- (a) If the amount of tax paid exceeds the amount of tax assessed, the tax authorities:
  - (1) shall apply the excess against the taxpayer's liability for other taxes;
  - (2) shall with the agreement of the taxpayer, apply the balance over the amount applied under paragraph (1) against the taxpayer's liabilities with respect to future payments;
  - (3) unless otherwise provided in this Code, jointly with the financial authorities shall refund the balance to the taxpayer within 45 days of written application by the taxpayer.
- (b) If the excess tax paid by the taxpayer is applied against the taxpayer's liability for other taxes, the tax authorities must notify the taxpayer.

#### **Section 73. Secondary Liability for Unpaid Tax**

Where a taxpayer's liability has not been satisfied after the sale of seized property, a person who has received property of the taxpayer in a transaction that is not at arm's length in the three-year period



preceding the date of the seizure proceedings is secondarily liable for the taxpayer's obligation in the amount of the value of the property received, less any amount paid by the person for such property.

#### **Section 74. Assessments**

- (a) **General rule.** Subject to subsection (g), an assessment of tax payable by a person is made in one or more of the following ways—
- (1) by self-assessment in the form of the taxpayer's statement of tax due on a return for a tax year;
  - (2) in the case of a tax collected by withholding, by the act of withholding;
  - (3) if the Minister is not satisfied with a return or withholding statement filed by a person, or if a person fails to file a required return or if no return or withholding statement is required, by making a determination subject to the rules of Section 70; and
  - (4) before the due date for filing a return or payment of tax, if the Minister has reasonable grounds to believe payment of tax is in jeopardy, in accordance with regulations the Minister shall provide, by making a jeopardy assessment.
- (b) **Amendment of Assessment.** The Minister may, within the assessment period stated in subsection (d), amend an assessment by making such alterations or additions to the assessment as the Minister considers necessary and following the procedures required for an assessment under subsection (a)(3), except that amendments to jeopardy assessments are subject to the jeopardy procedures set out in regulations under subsection (a)(4).
- (c) **Assessment Date.** The assessment is considered to be made—
- (1) under subsection (a)(1), on the due date for filing the return or on the date the return is filed, whichever is later;
  - (2) under subsection (a)(2), on the date the tax is required to be withheld, or the date the withholding occurs, whichever is later;
  - (3) under subsection (a)(3), on the due date of the return or the date the return is filed, whichever is later, or, if no return is filed, when the Minister first issues a notice of determination with respect to the tax year; and
  - (4) under subsection (a)(4), on the date on which the jeopardy assessment is made.
- (d) **Period of Assessment.** The period for the Minister to make an assessment under subsection (a)(3), or an amended assessment under subsection (b), ends on the date five years after the date on which the return was required to be filed or the tax required to be withheld; except that—
- (1) if a person is required to file a return or to withhold tax, but the return is not filed or the withholding does not occur, then the assessment period ends on the date 10 years after the due date for filing the return or making the withholding; or
  - (2) if a taxpayer is not required to file a return, but tax should have been paid and was not, then the assessment period ends on the date 5 years after the last day of the tax year for which tax should have been paid.
- (e) **Notice of Assessment.** Where an assessment has been made under this Section, and the tax has not been paid on or before the assessment date—
- (1) the Minister shall serve a notice of the assessment on the person assessed stating:

- i. the amount of tax payable under the assessment,
  - ii. a date on which the assessed tax is to be paid (immediately if the assessment is a jeopardy assessment, and in other cases no sooner than 10 days after the date of the notice of assessment), and
  - iii. the time, place, and manner of appealing the assessment; or
- (2) if, as provided in subsection (a)(3), the assessment is made by the Minister's determination, the procedures set out in Section 70 apply and the Minister shall serve a notice of assessment only when the determination becomes final.
- (f) **Payment of Tax Under An Assessment.** Tax payable under a notice of assessment is due on or before the due date specified in the notice of the assessment.
- (g) **Determinations by the Customs Bureau.** Assessment of customs duties or other taxes and charges on imports or exports shall be made by the Customs Bureau established under Part V of this Act according to the procedures set forth in that Part.

### ***Section 75. Collection Period***

The period for collection of assessed tax ends 10 years after the Section 74 assessment date.

### ***Section 76. Tax Advisors and Accountants***

A tax advisor or tax return preparer who knowingly or recklessly submits or accedes in the submission of an inaccurate tax return, or an accountant who knowingly or recklessly certifies as accurate an inaccurate set of books of account on which tax liability is based, shall be subject to a penalty of not less than \$40,000 or more than the higher of \$400,000 or 10 percent of the understatement of tax attributable to the inaccuracy.

### ***Section 77. -99. Reserved***

## **Subchapter C. Electronic Records**

### ***Section 100. Definitions***

In this subchapter –

- (a) **"Electronic"** means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.
- (b) **"Electronic record"** means a record created, generated, sent, communicated, received, or stored by electronic means.
- (c) **"Electronic signature"** means an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.
- (d) **"Information"** means data, text, images, sounds, codes, computer programs, software, databases, or the like.
- (e) **"Record"** means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.
- (f) **"Form"** means a declaration, report, statement, return, application, notification or other document required or provided for under this Act.

### Section 101. Authorization

- (a) Any person who is required under this Act to file or otherwise provide forms and who meets such eligibility criteria as prescribed by the Minister may file an application with the Minister for authorization to submit and keep such forms by means of an electronic record.
- (b) If
- the Commissioner, with respect to an application related to the records required under Part V of this Act, or
  - the Minister, with respect to an application related to records required under this Act other than those required by Part V,

is satisfied that the person who has filed an application under subsection (a) meets the criteria referred to in that subsection, the Minister or the Commissioner, as the case may be, may, in writing, authorize that person to transmit and keep such forms by means of an electronic record, subject to such conditions as the Minister or Commissioner, as the case may be, may at any time impose.

- (c) The Minister shall adopt by regulation such measures as required to implement this Section including the form, manner, and content of the application referenced in subsection (a)

### Section 102. Time of Filing

For the purposes of this Act, if a person files or otherwise provides a form by way of electronic record in accordance with such conditions as the Minister shall prescribe, it is deemed to be filed or provided in the prescribed form on the prescribed day.

### Section 103. Signature Requirements

If a person is required to sign any form under this Act and that form is submitted by means of an electronic record, it shall have such electronic signature as the Minister shall prescribe.

### Section 104. Electronic Record-Keeping

Subject to the authorization and such conditions and restrictions as the Minister may otherwise prescribe by regulation-

- (a) where this Act requires that a record be retained, the requirement is satisfied by retaining an electronic record of the information in the record which:
- (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and
  - (2) remains accessible for later reference.
- (b) A requirement to retain a record in accordance with subsection (a) does not apply to any information whose sole purpose is to enable the record to be sent, communicated, or received.
- (c) A person may satisfy subsection (a) by using the services of another person if the requirements of that subsection are satisfied.
- (d) Where this Act requires a record to be presented or retained in its original form, or provides consequences if the record is not presented or retained in its original form, the requirement is satisfied by an electronic record retained in accordance with subsection (a).

**Section 105. Legal Recognition of Electronic Records and Signatures; Notarization and Acknowledgement**

- (a) A record or signature required under this Act may not be denied legal effect or enforceability solely because it is in electronic form, provided it conforms to the requirements set out in this subchapter.
- (b) Where any provision of this Act requires a record to be in writing, an electronic record in accordance with this subchapter satisfies such requirement.
- (c) Where any provision of this Act requires a signature, an electronic signature in accordance with this Subchapter satisfies such requirement.
- (d) Where any provision of this Act requires a signature or record to be notarized, acknowledged, verified, sealed or made under oath, the requirement is satisfied if the electronic signature of the person authorized to perform those acts, together with all other information required to be included by the applicable law, is attached to or logically associated with the signature or record.
- (e) For the purposes of this Act, a document presented by the Minister purporting to be a print-out of an electronic record received under this subchapter shall be received as evidence and, in the absence of proof to the contrary, is proof of the electronic record filed or otherwise provided under this subchapter.

**Section 106. Regulations**

The Minister shall by regulation prescribe-

- (a) the forms or other information that may or shall be provided by means of an electronic record;
- (b) the manner and format in which the electronic records shall be created, generated, sent, communicated, received, and stored and the systems established for those purposes;
- (c) if electronic records must be signed by electronic means, the type of electronic signature required, the manner and format in which the electronic signature must be affixed to the electronic record, and the identity of, or criteria that must be met by, any third party used by a person filing a document to facilitate the process;
- (d) the control processes and procedures as appropriate to ensure adequate preservation, disposition, integrity, security, confidentiality, and auditability of electronic records; and,
- (e) any other required attributes for electronic records which are specified for corresponding forms under this Code or reasonably necessary under the circumstances

**Section 107.-199. Reserved**

## Part V. Customs Revenue Code

### Chapter 12. General Provisions

#### Subchapter A. General

##### *Section 1200. Customs Laws of the Republic of Liberia*

The customs laws of the Republic of Liberia shall consist of Parts I and V of this title, which shall be cited as the Customs Revenue Code of 2000 and sometimes referred to as “the Customs Code” and “this Code;” the Customs Tariff; international agreements containing customs provisions insofar as they are applicable in Liberia; and the customs regulations hereto be and issued.

##### *Section 1201. Definitions*

In this code, except in so far as the context otherwise requires, the following expressions have the following meanings respectively:

- (a) “**Aircraft**” means civil aircraft not used exclusively in the service of the Government of the Republic of Liberia or a foreign country; and includes any government-owned aircraft engaged in carrying passengers or goods for commercial purposes, and all balloons, gliders, kites, airships and flying machines.
- (b) “**Appraiser**” means a person appointed as an appraiser of goods and includes any person authorized by law or regulation of the Minister to perform such duties.
- (c) “**Approved**” means approved by the Minister or his delegate.
- (d) “**Approved Route**” means a route designated under the provisions of Section 1401(c) or Section 1576(c) of this Code for the movement of vehicles and vessels into, out of and in transit through Liberia by land, or inland waterway.
- (e) “**Border**” means the boundary between the Republic of Liberia and a contiguous country.
- (f) “**Commander**” in relation to an aircraft, includes any person having or taking the charge or command of the aircraft.
- (g) “**Container**”, includes any bundle or package and any box, cask or other receptacle whatsoever.
- (h) “**Customs Airport**” means an airport designated as a port of entry under the provisions of Section 1214 of this Code.
- (i) “**Customs Bureau**” means the government service established under Section 1210 of this Act.
- (j) “**Customs Controls**” means measures applied by the Customs to ensure compliance with customs laws and other legislation of Liberia governing the entry, exit, transit, transfer, and storage of goods moved between Liberia and other countries or territories, and the presence and movement within Liberia of foreign goods.
- (k) “**Customs Debt**” means the obligation of a person to pay the amount of import or export duties and taxes which apply to specific goods under the customs laws of the Republic of Liberia.
- (l) “**Customs Duties**” means the duties prescribed by the Customs tariff to which goods are liable on entering or leaving Liberia.

- (m) **“Customs Formalities”** means all the operations which must be carried out by the persons concerned and by the Customs Bureau in order to comply with the customs laws.
- (n) **“Customs Port”** means a place designated under the provisions of Section 1214 of this Code in connection with the arrival and departure of vessels by sea.
- (o) **“Customs Station”** means a place designated under the provisions of Section 1214 of this Code in connection with the arrival and departure of vehicles, vessels and persons by land and inland waterway.
- (p) **“Customs Status”** means the status of goods as foreign or domestic goods.
- (q) **“Customs Supervision”** means action taken in general by the Customs Bureau with a view to ensuring that customs laws and, where appropriate, other provisions applicable to goods subject to such action are observed.
- (r) **“Customs Warehouse”** means a secure place for the storage of goods placed under warehouse procedure.
- (s) **“Debenture”** means an approved form signed by a Minister authorizing a refund of duty or payment of drawback.
- (t) **“Declarant”** means the person who makes a goods declaration in his own name or the person in whose name such a declaration is made.
- (u) **“Domestic Goods”** means goods which fall into any of the following categories:
  - (1) goods wholly obtained in Liberia and not incorporating goods imported from countries or territories outside of Liberia. Goods wholly obtained in Liberia shall not have the customs status of domestic goods if they are obtained from goods placed under the transit, the free zone, warehouse, temporary admission, or inward-processing procedure-
  - (2) goods brought into Liberia from countries or territories outside of Liberia and released for home use; or
  - (3) goods obtained or produced in Liberia either solely from the goods referred to in paragraph (2) or from goods referred to in paragraphs (1) and (2).
- (v) **“Drawback”** means the amount of import duties and taxes repaid or remitted under the drawback procedure set out under Section 1657.
- (w) **“Established in Liberia”** means (a) in the case of a natural person, any person who has his habitual residence in Liberia and (b) in the case of a legal person or an association of persons, any person who has his registered office, central headquarters or a permanent business establishment in Liberia.
- (x) **“Export Duties and Taxes”** means customs duties and all other duties, taxes or charges which are collected on or in connection with the exportation of goods but not including any fees for services prescribed by Section 1822 or collected by the Ministry on behalf of another national authority.
- (y) **“Exporter”**, in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft or vehicle functions corresponding to those of a shipper.
- (z) **“Foreign Goods”** means goods other than domestic goods.

- (aa) **“Goods”** means articles of all kinds and includes vessels, aircraft, vehicles, animals, stores and baggage.
- (bb) **“Goods Declaration”** means a statement made in the manner prescribed by the Minister by which the persons concerned indicate the customs procedure to be applied to the goods and furnish the particulars which the Customs Bureau requires for its application.
- (cc) **“Government”** means the Government of the Republic of Liberia.
- (dd) **“Holder of the Goods”** means the person who is the owner of the goods or who has a similar right to dispose of them or who has physical control of them.
- (ee) **“Import Duties and Taxes”** means Customs duties and all other duties, taxes or charges which are payable on or in connection with the importation of goods but not including any fees for services prescribed by Section 1822 or collected by the Ministry on behalf of another national authority.
- (ff) **“Importer”**, in relation to any imported goods, means the person to whom or to whose order the goods are consigned, and includes any owner or other person being possessed of or beneficially interested in the goods at any time between their importation and the time when they are delivered out of customs custody.
- (gg) **“Inland Waterway”** means any passage for a vessel into, out of, or through Liberia other than by sea.
- (hh) **“Land And Landing”**, in relation to aircraft, include alighting on water.
- (ii) **“Master”**, in relation to a vessel, includes any person having or taking charge of the vessel.
- (jj) **“Office of Departure”** means any port of entry at which a Customs transit operation commences.
- (kk) **“Office of Destination”** means any port of entry at which a Customs transit operation is terminated.
- (ll) **“Officer”** means an official of the Liberian Customs Service and includes commissioned and warrant and petty officers of the Coast Guard.
- (mm) **“Official Hours”** means the time from eight o’clock antemeridian to four o’clock postmeridian Monday through Friday and from eight o’clock antemeridian to noon on Saturday, exclusive of official holidays, when customs offices shall be open and officers shall be in attendance.
- (nn) **“Owner”**, in relation to an aircraft, includes the operator of the aircraft.
- (oo) **“Port Of Entry”** means a place or area designated under Section 1214 of this Code.
- (pp) **“Proper”**, in relation to the officer by whom or with or to whom any thing is to be done means the officer appointed or authorized in that behalf by the Minister.
- (qq) **“Release of goods”** means the act whereby the Customs Bureau makes goods available for the purposes specified for the customs procedure under which they are placed.
- (rr) **“Shipment”** includes loading into an aircraft.
- (ss) **“Stores”** means goods for use in a vessel or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting, and goods carried in vessels and aircraft for retail sale to passengers on board.
- (tt) **“Vehicle”** includes every description of carriage or other contrivance used or capable of being used as a means of transportation on land, but does not include aircraft.

(uu) “**Vessel**” includes every description of watercraft or other contrivance used or capable of being used as a means of transportation by water, but does not include aircraft.

(vv) “**Warehouse Proprietor**” means the occupier of a licensed customs warehouse.

#### ***Section 1202.Currency Exchange***

For customs purposes the rates of exchange between the Liberian dollar and other currencies shall be the market rate published by the Central Bank of Liberia and applicable on the date on which the customs debt is incurred.

#### ***Section 1203.Appointment of Agents***

(a) Without prejudice to Section 1310, anything required by this Code to be done by any person may be done on his behalf by an agent.

(b) In relation to the requirements for the report and clearance of a vessel by the master thereof, it shall be lawful for those functions to be performed on his behalf by a licensed deck officer or the purser of such vessel or by a responsible member, accepted by the Minister as such, of the firm of agents for the vessel in Liberia;

provided that nothing contained in this Section shall thereby relieve a master of any liability or penalty provided under the customs law in connection with the report and clearance of vessels.

(c) In relation to the requirements for the report and clearance of an aircraft by the commander thereof, it shall be lawful for those functions to be performed by another member of the crew of the aircraft or by a person authorized to act for the owner or operator of the aircraft, provided that nothing contained herein shall relieve the commander or the owner or operator of the aircraft of any liability or penalty in connection with the report and clearance of aircraft.

(d) If required, authority for a person to act as an agent for another person shall be given in writing by that other person in such form and manner as the Minister may prescribe.

#### ***Section 1204. Rules and Forms Prescribed by the Minister***

In addition to the specific powers conferred by this Code, the Minister is authorized to prescribe forms of declarations, security, and other documents, and rules and regulations not inconsistent with law, to be used in carrying out the provisions of this Code, and shall give such directions to customs officers and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.

#### ***Section 1205.Military Aircraft and Vessels***

Military aircraft or vessels belonging to a foreign government which are not engaged in any civilian or commercial activity and which enter Liberia by permission of the Government shall not be subject to the customs laws.

#### ***Section 1206-1209. Reserved***

### **Subchapter B.Customs Administration**

#### ***Section 1210. Power of Minister to Secure Uniform Assessment of Duties***

For the purpose of obtaining uniformity, the following powers and directives shall be applicable to the revenue laws relating to customs:



- (a) **Powers of the Minister.** The Minister shall establish and promulgate such rules and regulations not inconsistent with law and may disseminate such information as may be necessary to secure a just, impartial and uniform account and valuation of imported and exported goods, and the classification and assessment of duties thereon at the various ports of entry.
- (b) **Procedure for Reversal of Minister's Ruling.** No ruling or decision, once made by the Minister, giving construction to any law imposing customs duties shall be reversed or modified adversely to the Republic of Liberia by the same or a succeeding Minister, except in concurrence with an opinion of the Minister of Justice recommending the same or a final decision of the Tax Court.
- (c) **Minister's Rulings to be Binding on Customs Officers.** It shall be the duty of all officers of the customs to execute and carry into effect all instructions of the Minister relative to the execution of the revenue laws relating to customs and in case any difficulty arises as to the true construction or meaning of any part of the revenue laws, the decision of the Minister shall be binding upon all officers of the customs.

#### ***Section 1211. Establishment of the Customs Bureau***

- (a) There shall be in the Ministry a service to be known as the Customs Bureau, and a Commissioner of Customs. The Commissioner of Customs, who shall be appointed by the President, shall—
  - (1) serve as the head of the Customs Bureau;
  - (2) carry out the duties and powers prescribed by the Minister; and
  - (3) report to the Deputy Minister for Revenue or such other officials as may be designated by the Minister.
- (b) The Minister is authorized to designate an officer of the Customs Bureau to act as Commissioner, during the absence or disability of the Commissioner, or in the event that there is no Commissioner.
- (c) The Minister is authorized to appoint in the Customs Bureau such officers and employees as the Minister may deem necessary.
- (d) The personnel of the Customs Bureau shall perform such duties as the Minister may prescribe.

#### ***Section 1212. Customs Seal***

The Customs Seal of the Republic of Liberia shall be impressed upon all official documents requiring the impress of the seal. The original counterpart of a goods declaration and supporting documents which are delivered to the declarant for the purpose of obtaining release from customs custody of imported goods shall bear the impress of the customs seal.

#### ***Section 1213. Customs Revenue Flag***

- (a) **Design.** The Customs Bureau of the Republic of Liberia shall use and display at customhouses, other customs buildings and stations and on boats employed in the customs service, a Customs Revenue Flag which shall have the following described form and design: it shall be the same shape and proportion as the National flag with five vertical red stripes and six vertical white stripes, in the upper field there shall be a square of white with a single blue star therein.
- (b) **Authorized Display.** The Liberian Customs Revenue Flag shall be displayed only as herein authorized:
  - (1) All boarding boats of the customs service shall fly the customs revenue flag in the bow and the National flag in the stern.

- (2) All customhouses, customs buildings and stations shall fly the Customs revenue Flag on the same staff beneath the National flag.

#### ***Section 1214. Ports Of Entry***

- (a) Port of Entry, which may be referred to as “Customs Port”, Customs Airport” or “Customs Station”, as appropriate, shall refer to any place or area in Liberia designated under any act of the Legislature or by an executive order of the President, at which the Customs Bureau is assigned to accept declaration of imported or exported goods, to collect customs duties and taxes thereon and to administer the various provisions of the customs law; and such designation shall specify the name, location and exact limits of each port of entry.
- (b) Any such port of entry existing on the effective date of the commencement of the provisions of this Code shall be deemed to be so designated under the provisions of the Code, provided that the Legislature by its act or the President by executive order may revoke or vary and designation made, or deemed to have been made, in accordance with this Section and may designate additional places and areas to be ports of entry as the public interest may require.
- (c) Without prejudice to any other provisions of this Code relating to the provision of accommodation of customs officers, the person responsible for the administration of any port of entry shall provide for the use of officers appointed to that port of entry suitable accommodation together with the necessary furniture, toilet facilities, cleaning, heating and air-conditioning to the satisfaction of the Minister free of expense to the Government.

#### ***Section 1215. Customs Supervision; Prohibitions and Restrictions***

- (a) Goods brought into Liberia shall, from the time of their arrival to Liberia, be subject to customs supervision and may be subject to customs controls.
- They shall remain under such supervision for as long as necessary to determine their customs status. Foreign goods shall remain under customs supervision until they are released for home use, exported, destroyed or abandoned.
- (b) Domestic goods declared for export shall be subject to customs supervision, and may be subject to customs controls, from the time of acceptance of the declaration placing them under such procedure.
- Such goods shall remain under customs supervision until the time of their exportation or until they are abandoned or destroyed or the customs declaration is invalidated.
- (c) The Customs Bureau may, in accordance with laws of Liberia, apply such prohibitions and restrictions to goods under its supervision as are justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls on drug precursors, goods infringing certain intellectual property rights and cash entering Liberia, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

The Minister may by regulation adopt such measures as required for the Customs Bureau’s implementation of such prohibitions and restrictions.

### ***Section 1216. Third-Party Shipment Inspection***

(a) **Definitions.** In this Section-

- (1) "*Shipment inspection*" means the verification of the quality, the quantity, the price, including the currency exchange rate and financial terms, and/or the tariff classification of goods.
- (2) "*Shipment inspection entity*" means any entity contracted or mandated by the Minister to carry out shipment inspection.

(b) **Appointment.** Without prejudice to Section 1520, the Minister may, subject to such conditions and terms as the Minister deems appropriate,-

- (1) appoint a shipment inspection entity to carry out shipment inspection;
- (2) require shipment inspection of goods prior to their export to, and/or after their arrival in, Liberia; and
- (3) require shipment inspection of goods prior to their export from Liberia.

(c) **Regulations.** The Minister shall by regulation adopt measures to implement any shipment inspection instituted under paragraph (b) of this Section, which shall define:

- (1) the goods subject to shipment inspection, and any exceptions thereto;
  - (2) the conditions under which shipment inspection shall be required;
  - (3) the procedures for carrying out shipment inspection;
  - (4) the documents, notifications or other information that may be required to be presented to the shipment inspection entity to carry out shipment inspection or to the Customs Bureau for the release of goods subject to shipment inspection; and,
  - (5) the procedures for appeals, including appeals by the exporter of goods to Liberia, against decisions, acts or omissions of the shipment inspection entity.
- (d) **Pre-Shipment Inspection Avoidance Charge.** If goods are imported without undergoing inspection prior to their export to Liberia in contravention of regulations issued by the Minister under this Section, there shall be assessed upon such goods a charge equal to a percentage of their customs value, as determined by the Customs Bureau, as follows:
- First or second contravention – 10%
  - Third or fourth contravention – 20%
  - Fifth or subsequent contravention – 30%.

Release of the goods shall be conditional upon the payment of the charge or the provision of a guarantee to cover the charge. For purpose of the assessment, collection and administrative protest, the charge shall be treated as a customs duty, and such charge shall be paid in addition to any other duty or tax imposed by law, whether or not the goods are exempt from the payment of customs duties.

### ***Section 1217. Immunity from Liability***

The Minister, the Commissioner, or the officer involved, shall not be in any way liable to any person for or on account of any rulings or decisions as to the classification of any imported or exported goods or the duties charged thereon, or the collection of any duties, taxes or other customs charges on or on

account of said goods, or any other matter or things as to which such person might under this Code be entitled to protest or appeal from the decision thereon of the Minister, the Commissioner or the other officer involved.

***Section 1218-1219. Reserved***

**Subchapter C.Provision of Information**

***Section 1220. Exchange of Additional Information between Customs and Economic Operators***

- (a) The Customs Bureau and persons whose activities are covered by the customs laws may exchange any information not specifically required under such laws, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the computer systems of such persons by the customs administration.
- (b) Any information provided by one party to the other in the course of the cooperation referred to in subsection (a) shall be confidential unless both parties agree otherwise.

***Section 1221.Provision of Information by the Customs Bureau; Consultations***

- (a) Any person may request information concerning the application of customs laws from the Customs Bureau. Such a request may be refused where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.
- (b) The Customs Bureau shall maintain a regular dialogue with persons whose activities are covered by the customs law and other authorities involved in international trade in goods. It shall promote transparency by making the customs laws, general administrative rulings and application forms freely available, wherever practical without charge, and through the Internet.

***Section 1222.Provision of Information to the Customs Bureau***

- (a) Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of the Customs Bureau and within any time limit specified, provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls.
- (b) The lodging of any declaration or the submission of an application for a license or other decision, shall render the person concerned responsible for the following:
  - (1) the accuracy and completeness of the information given in the declaration or application;
  - (2) the authenticity of any documents lodged or made available;
  - (3) where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorized operations.

Paragraph (1) of this subsection shall apply also to the provision of any information in any other form required by or given to the Customs Bureau.

Where the declaration is lodged, the application is submitted or information is provided by an agent of the person concerned, the agent shall also be bound by the obligations set out in paragraph (1) of this subsection.

## *Section 1223-1234. Reserved*

### **Subchapter D. Customs Decisions**

#### *Section 1235. General Provisions*

- (a) Where a person requests that the Customs Bureau take a decision relating to the application of the customs laws, that person shall supply all the information required by the Customs Bureau in order to be able to take that decision.

A decision may also be requested by, and taken with regard to, several persons, in accordance with the conditions prescribed by the customs laws.

- (b) Except where otherwise provided for in the customs laws, a decision as referred to in subsection (a) shall be taken, and the applicant notified, without delay, and at the latest within four months of the date on which the Customs Bureau receives all the information required in order to be able to take that decision.

However, where the Customs Bureau is unable to comply with those time limits, the applicant shall be informed of that fact before the expiration of those time limits; given the reasons for the delay, and provided an indication of the further period of time which is considered necessary to make a decision on the request.

- (c) Except where otherwise specified in the decision or in the customs laws, the decision shall take effect from the date on which the applicant receives the decision, or is deemed to have received it, and shall be enforceable by the Customs Bureau from that date.
- (d) Before taking a decision which would adversely affect the person or persons to whom it is addressed, the Customs Bureau shall communicate the grounds on which the Customs Bureau intends to base the decision to the person or persons concerned, who shall be given the opportunity to express their point of view within a period prescribed from the date on which the communication was made.

Following the expiration of that period, the person concerned shall be notified, in the appropriate form, of the decision, which shall set out the grounds on which it is based. The decision shall refer to the person's rights of appeal under this Code.

- (e) The Minister shall by regulation adopt measures to implement this Section, including the following:
- (1) the cases in which and conditions under which the first paragraph of subsection (d) shall not apply; and
  - (2) the period referred to in the first paragraph of subsection (d).
- (f) The Customs Bureau may at any time annul, amend or revoke a previously-issued decision where it does not conform with the customs laws.
- (g) Subsections (c), (d), and (e) of this Section, Section 1236 and Section 1237 shall also apply to the assessment of administrative fines and civil penalties under this Code and other decisions taken by the Customs Bureau without prior request from the person concerned.

### ***Section 1236. Annulment of Favorable Decisions***

- (a) The Customs Bureau shall annul a decision favorable to the person to whom it is addressed if all the following conditions are satisfied:
  - (1) the decision was issued on the basis of incorrect or incomplete information;
  - (2) the applicant knew or ought reasonably to have known that the information was incorrect or incomplete;
  - (3) if the information had been correct and complete, the decision would have been different.
- (b) The person to whom the decision was addressed shall be notified of its annulment.
- (c) Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs laws.

### ***Section 1237. Revocation and Amendment of Decisions***

- (a) A favorable decision shall be revoked or amended where, in cases other than those referred to in Section 1236, one or more of the conditions required for its issue were not or are no longer fulfilled.
- (b) Except where otherwise specified in the customs laws, a favorable decision addressed to several persons may be revoked only in respect of a person who fails to fulfill an obligation imposed under that decision.
- (c) The person to whom the decision was addressed shall be notified of its revocation or amendment.
- (d) Section 1235(c) shall apply to the revocation or amendment of the decision.
- (e) However, in exceptional cases where the legitimate interests of the person to whom the decision was addressed so require, the Customs Bureau may defer the date on which revocation or amendment takes effect.

### ***Section 1238. Binding Decisions***

- (a) The Customs Bureau shall, on formal request of an importer, exporter or other person with a justifiable cause, issue a binding decision on the tariff classification of goods, the origin of goods, or such other matters as may be prescribed by regulation.
- (b) No binding decision shall be issued where the request-
  - (1) concerns a current or completed customs transaction;
  - (2) presents questions or transactions that are hypothetical in nature; or
  - (3) presents a question that is pending before a court of Liberia in which the Ministry or any of its officers is a party.
- (c) A decision shall be binding on the Customs Bureau, as against the recipient of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect. The decision shall be binding on the recipient of the decision, as against the Customs Bureau, only with effect from the date on which he receives, or is deemed to have received, notification of such decision.
- (d) The Minister shall prescribe by regulation the validity periods of binding decisions; provided, however, an origin decision shall be valid for a period of not less than three years from the date on which the decision takes effect.

- (e) The application of a binding decision to the transaction to which it is purported to relate is subject to verification by the Customs Bureau of the facts incorporated in the decision letter, a comparison of the transaction described therein to the actual transaction, and the satisfaction of any conditions on which the decision was based.
- (f) Notwithstanding anything contained in this Code, a binding decision shall be annulled where it is based on inaccurate or incomplete information from the applicant.
- (g) The Minister shall by regulation prescribe the form, content and manner of submission of requests for binding decisions and any further measures for the implementation of this Section.

### ***Section 1239. Administrative Protest***

- (a) **Decisions Subject to Protest.** This section applies to the following decisions of officers of the Customs Bureau—
  - (1) the assessment of customs duties, taxes or fees, including all underlying findings and determinations as to:
    - (i). the customs value of the goods
    - (ii). the tariff classification of the goods
    - (iii). the country of origin of the goods
    - (iv). the rate and amount of import or export duties and taxes or fees assessed; or
    - (v). the person liable to pay the amount charged or the amount of his liability;
  - (2) the refusal to pay a claim for drawback;
  - (3) the refusal to refund customs duty under section 1655 or section 1666 of this Code; and
  - (4) a binding decision issued under section 1238 of this Code.
- (b) **Right of Protest.** Any -
  - (1) person whose liability to pay any customs duties, taxes, or fees is determined by, results from, or is or will be affected by a decision under this section, or
  - (2) person in relation to whom, or on whose application, a decision under this section has been made.

may submit a protest to the Customs Bureau to require them to review that decision.
- (c) **Time of Filing.** A protest of a decision shall be filed with the Customs Bureau no later than 30 days after—
  - (1) the date the assessment notice, or amended assessment notice, under section 1637 is served on the person with respect to decisions described in paragraph (1) of subsection (a) of this Section , or
  - (2) the date the decision as to which protest is made is served on the person, in all other circumstances.
- (d) **Review.** On receipt of a protest, the Customs Bureau shall review the protested decision and may either—
  - (1) confirm the decision; or

- (2) modify or reverse the decision and take such further steps, if any, in consequence of the modification or reversal as it deems appropriate.

Review of a protest shall be undertaken by one or more officers or other persons as the Commissioner shall designate who shall be independent of the officer who made the decision under protest.

- (e) **Deemed Confirmation.** Where the Customs Bureau does not notify the protestant of their determination on the review within a period of 60 days from the date the protest was submitted, the Customs Bureau shall be assumed for the purposes of this section to have confirmed the decision.
- (f) **Rights of Further Appeal.** The protestant may appeal a decision of the Customs Bureau under subsection (d), or a deemed confirmation under subsection (e), by notifying an appeal within 30 days of the date of such decision or deemed decision to either-
- the Board of Tax Appeals pursuant to Section 61 of this Act, and for such purposes the decision or deemed decision of the Customs Bureau shall be considered a determination of the Minister , or
  - a court of competent jurisdiction.
- (g) **Obligation to Pay.** The obligation to pay any customs duty, tax, or fee under this Code shall not be suspended by a protest made under this Section.
- If the protested decision is modified or reversed, the Customs Bureau shall remit or refund immediately any customs duty, taxes, or fee found to have been collected in excess, or pay any drawback or refund found due.
- (h) **Finality of Decisions.** Decisions under subsection (a) shall be final and conclusive upon all persons (including the government and any officer thereof) unless a protest is filed in accordance with this section, or unless an appeal against the Customs Bureau's confirmation (or deemed confirmation) of the decision is taken pursuant to subsection (f) within the time prescribed by that subsection. When the decision on further appeal under subsection (f) becomes final, a copy of that decision shall be transmitted to the Customs Bureau, which shall take action accordingly.
- (i) **Regulations.** The Minister shall be regulation adopt measures to necessary to implement this subchapter, including:
- (1) the required form and content of a protest;
  - (2) the place or persons to whom a protest shall be addressed; and
  - (3) the conditions under which a protest may be amended.

*Section 1240-1299. Reserved*



## Chapter 13. Licensed Activities and Places

### Subchapter A.General

#### *Section 1300. Definitions*

As used in this Chapter:

- (a) The term “**customs broker**” means any person granted a customs broker’s license by the Customs Bureau under Section 1311.
- (b) The term “**bonded carrier**” means any person granted a bonded carrier’s license by the Customs Bureau under Section 1321.
- (c) The term “**customs business**” means those activities involving transactions with the Customs Bureau concerning the declaration and release of goods, their tariff classification and valuation, the payment of customs duties, taxes, or other charges assessed or collected by the Customs Bureau upon goods by reason of their importation or exportation, or the refund, remission, or drawback thereof. It also includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof, intended to be filed with the Customs Bureau in furtherance of such activities, whether or not signed or filed by the preparer, or activities relating to such preparation, but does not include the mere electronic transmission of data received for transmission to the Customs Bureau.

#### *Section 1301.Revocation or Suspension of Licenses; Hearings and Appeal*

- (a) Where the Customs Bureau intends to revoke or suspend a license issued under this Chapter, the licensee shall be notified and provided an opportunity to respond.
- (b) If no response is filed, or the Customs Bureau determines that the revocation or suspension is still warranted, the Customs Bureau shall notify the licensee in writing of a hearing to be held within [5] days, or at a later date if the licensee requests an extension and shows good cause therefor, before a qualified employee of the Ministry as the Customs Bureau may appoint as the hearing officer. If the licensee waives the hearing, or the licensee or his designated representative fails to appear at the appointed time and place, the hearing officer shall make findings and recommendations based on the record submitted by the parties. At the hearing, the licensee may be represented by counsel, and the hearing shall be conducted in accordance with the Administrative Procedure Act.
- (c) Except when a hearing is conducted directly by the Minister under the provisions of subsection (b), in which event his determination therein shall be the final administrative determination, a licensee aggrieved by a determination made by a hearing officer pursuant to the provisions of subsection (b) may appeal to the Minister for a final administrative determination by filing in the office of the Deputy Minister for Revenues within 10 days after receipt of notice of such determination, a request for such final administrative determination.

The Minister shall review the appeal in accordance with the provisions contained in Section 59 with respect to such an appeal taken by a taxpayer. An appeal to the Tax Court may be taken by any licensee from any determination of the Minister, suspending or revoking a license, in accordance with the provisions of Section 59 relating to appeals from final determinations made by the Minister with regard to taxpayers.

#### *Section 1303-1309. Reserved*

## **Subchapter B. Customs Brokers**

### ***Section 1310. Requirement of a License***

No person may conduct customs business (other than solely on behalf of that person) unless that person holds a valid customs broker's license issued by the Customs Bureau under Section 1311.

### ***Section 1311. Issuance of a Customs Broker License***

- (a) The Customs Bureau may grant an individual a customs broker's license only if that individual is a citizen of Liberia. Before granting the license, the Customs Bureau may require an applicant to show any facts deemed necessary to establish that the applicant is of good moral character and qualified to render valuable service to others in the conduct of customs business. In assessing the qualifications of an applicant, the Customs Bureau may conduct an examination to determine the applicant's knowledge of customs and related laws, regulations and procedures, bookkeeping, accounting, and all other appropriate matters.
- (b) The Customs Bureau may grant a customs broker's license to any corporation, association, or partnership that is organized or existing under the laws of Liberia if at least one officer of the corporation or association, or one member of the partnership, holds a valid customs broker's license granted under subsection (a) of this Section.
- (c) A customs broker shall exercise responsible supervision and control over the customs business that it conducts.

### ***Section 1312. Grounds for Revocation by Customs Bureau***

Without prejudice to the application of the provisions on Customs decisions prescribed by Subchapter D of this Code, the Customs Bureau may revoke or suspend a license of any customs broker, if it is shown that the broker-

- (a) has made or caused to be made in any report filed with the Customs Bureau, any statement which was, at the time and in light of the circumstances under which it was made, false or misleading with respect to any material fact, or has omitted to state in any such report any material fact which was required to be stated therein;
- (b) has been convicted at any time after the filing of an application for license under Section 1311 of this Section of any felony or misdemeanor which the Customs Bureau finds—
  - (1) involved the importation or exportation of goods;
  - (2) arose out of the conduct of its customs business; or
  - (3) involved larceny, theft, robbery, extortion, forgery, counterfeiting, fraudulent concealment, embezzlement, fraudulent conversion, or misappropriation of funds;
- (c) has violated any provision of any of the customs laws;
- (d) has counseled, commanded, induced, procured, or knowingly aided or abetted the violations by any other person of any provision of any of the customs laws;
- (e) has knowingly employed, or continues to employ, any person who has been convicted of a felony, without written approval of such employment from the Customs Bureau; or
- (f) has, in the course of its customs business, with intent to defraud, in any manner willfully and knowingly deceived, misled or threatened any client or prospective client.

### ***Section 1313.Revocation by Operation of Law***

The failure of a customs broker that is licensed as a corporation, association, or partnership under Section 1311 to have, for any continuous period of 120 days, at least one officer of the corporation or association, or at least one member of the partnership, validly licensed under subsection (a) of that Section shall, in addition to causing the broker to be subject to any other sanction under this Code, result in the revocation by operation of law of its license.

### ***Section 1314.Regulations***

The Minister shall prescribe such regulations relating to the customs business of customs brokers as the Minister considers necessary to protect importers and the revenue of Liberia, and to carry out the provisions of this Section, including rules and regulations governing the licensing of customs brokers, the keeping of books, accounts, and records by customs brokers, and documents and correspondence, and the furnishing by customs brokers of any other information relating to their customs business to the Customs Bureau.

### ***Section 1315-1319. Reserved***

## **Subchapter C.Bonded Carriers**

### ***Section 1320.Requirement of a License***

No person may transport non-Liberia goods from one point to another within Liberia unless that person holds a valid bonded carrier's license issued by the Customs Bureau under Section 1321; provided, however, that in places where no bonded carrier is reasonably available such goods may be transported other than by a bonded carrier under such regulations as the Minister shall prescribe.

### ***Section 1321.Issuance of a Bonded Carrier License***

Under such regulations and subject to such terms and conditions as the Customs Bureau shall prescribe—

- (a) any common carrier of goods owning or operating a railroad, steamship, or other transportation line or route for the transportation of merchandise in Liberia,
  - (b) any contract carrier authorized to operate as such by any agency of Liberia, and
  - (c) any freight forwarder authorized to operate as such by any agency of Liberia,
- upon application and provision of a security, may, in the discretion of the Customs Bureau, be issued a license as a bonded carrier.

A private carrier, upon application, may, in the discretion of the Customs Bureau, be licensed as a bonded carrier, subject to such regulations and, in the case of each applicant, to such special terms and conditions as the Customs Bureau may prescribe to safeguard the revenues of Liberia with respect to the transportation of goods by such applicant.

### ***Section 1322-1324. Reserved***

## **Subchapter D. Customs-Controlled Areas**

### ***Section 1325. Customs Controlled Areas***

Subject to such exemptions as the Customs Bureau may allow under Section 1328(d) of this Code, no area shall be used -

- (a) for the processing of any vessel or aircraft arriving in or departing from Liberia or the loading or unloading of goods onto or from such vessels or aircraft;
- (b) for the temporary storage of goods imported at a port of entry and not yet released by the Customs Bureau, including any goods not yet declared in accordance with this Code (including holding such goods while they are awaiting examination) and any goods seized as liable to forfeiture;
- (c) for the embarkation, disembarkation or processing of persons arriving in or departing from Liberia; or
- (d) as a customs warehouse,

unless that area is licensed as a customs controlled area.

### ***Section 1326. Application for License***

An application for an area to be licensed as a customs controlled area may be made by the owner or occupier of, or person operating in, the area and shall be made in such form and shall contain such particulars as the Minister may by regulation prescribe.

### ***Section 1327. Provision of Security***

Subject to such exceptions as the Customs Bureau may prescribe, an applicant for a license to operate a customs controlled area shall be required to provide a guarantee to secure the Government against any loss or expense connected with or arising from the deposit, storage, or manipulation of goods in such area.

### ***Section 1328. License Decisions***

- (a) Subject to the provisions on customs decisions set out in Subchapter D of Chapter 12 of this Code, the Customs Bureau may grant or refuse an application for a license made under Section 1326, or revoke, amend or annul an issued license.
- (b) The grant of a license shall be subject to such terms, conditions, or restrictions as the Customs Bureau thinks fit and the payment by the licensee of the prescribed license fee (if any).
- (c) The license shall—
  - (1) specify the area in respect of which it is granted;
  - (2) specify the applicant as the licensee; and
  - (3) specify the purpose or purposes described in subsections (a) to (e) of Section 1325 of this Code for which the area is licensed.
- (d) Where, on an application for an area to be licensed as a customs controlled area, the Customs Bureau is of the opinion that it is not in the public interest or it is impracticable or unnecessary that

the area should be licensed as a customs controlled area, the Customs Bureau may, in its discretion, and under such conditions as the Customs Bureau thinks fit, direct that the area need not be licensed as a customs controlled area.

- (e) The Customs Bureau may license a customs for use by any person for the warehousing of goods (public customs warehouse), or for the storage of goods by the licensee of the customs warehouse only (private customs warehouse).
- (f) A direction given under subsection (d) of this Section may be given in respect of the whole or any specified part of the business carried on in the area, and shall exempt the area from such provisions of this Code as may be specified in the direction.

#### ***Section 1329. Surrender of License***

A license for a customs controlled area may be surrendered at any time by the licensee by the giving of one month's notice in writing to the Customs Bureau.

#### ***Section 1330. Closing of Customs Controlled Area***

Where any license issued under Section 1328 of this Code is annulled, revoked, or surrendered, duty shall thereupon become due and payable on all goods within that area that are or were subject to the control of the Customs Bureau immediately prior to the annulment, revocation, or surrender, unless the Customs Bureau permits the goods to be removed to another customs controlled area or placed under a customs procedure.

#### ***Section 1331. Liabilities not Affected by Ceasing to Act as Licensee***

The obligations and liabilities under this Code of a licensee in respect of anything done or omitted to be done by the licensee while licensed shall not be affected by the fact that the licensee ceases to act as such nor by the fact that the license is annulled, revoked, or surrendered.

#### ***Section 1332. Customs Facilities in Customs Controlled Areas***

- (a) The licensee of any customs controlled area licensed under this Code shall provide and maintain without charge to the Government such operating areas, accommodation, facilities, buildings, equipment, and storage as the Customs Bureau shall determine are reasonably necessary and suitable for the carrying out of its functions and responsibilities.
- (b) The licensee of every customs controlled area shall store goods subject to the control of the Customs Bureau in such manner and in such location as the Customs Bureau may direct.

#### ***Section 1333. Storage charges***

In such circumstances and for such period of time as may be prescribed, no charges shall be made by a licensee of a customs controlled area for the reception or storage in that area of any imported goods.

#### ***Section 1334. Officers Not to Own or Lease Customs Controlled Areas***

No officer shall own, in whole or in part, any place used as a customs warehouse or other customs controlled area or enter into any contract or agreement for the lease or use of any such place with a view to its subsequent use as a customs warehouse or other customs controlled.

#### ***Section 1335.Records***

The licensee of any customs controlled area shall keep records in a form approved by the Customs Bureau. The records must enable the Customs Bureau to supervise the customs controlled area, in particular with regard to the identification of goods placed therein, their customs status and their movements.

#### ***Section 1336.Regulations***

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

#### ***Section 1337-1399. Reserved***

## Chapter 14. Arrival and Departure of Goods, Persons and Conveyances

### Subchapter A. Arrival of Vessels, Vehicles, and Aircraft

#### *Section 1400. Advance Conveyance and Cargo Declarations*

- (a) Except as the Minister by regulation may provide, the person in charge of a vessel, aircraft or vehicle that is due to arrive to Liberia from a place outside Liberia shall provide an advance declaration of the following matters:—
- (1) the impending arrival of the vessel, aircraft or vehicle;
  - (2) its voyage;
  - (3) its crew;
  - (4) its passengers;
  - (5) a cargo declaration of all goods to be brought into Liberia, whether or not intended for discharge within Liberia; and
  - (6) the port of entry or other place at which the aircraft, vessel or vehicle will arrive.
- (b) The owner or operator of the vessel, aircraft or vehicle referred to in subsection (a) of this Section, or an agent of the owner or operator, may provide the information referred to in subsection (a) on behalf of the person in charge of the vessel, vehicle or aircraft.
- (c) The Minister shall by regulation adopt measures necessary for the implementation of this Section, which shall include—
- (1) the form, content, and manner of submission of the declarations required by this Section;
  - (2) the time limits for submission of such declarations, and any exceptions or variations therefrom; and,
  - (3) the cases in which the requirement for the notifications set out in subsection (a) of this Section may be waived or adapted, and the conditions under which such notifications may be waived or adapted.

In adopting such measures, the Minister may allow for variation to take into account different types of goods traffic, modes of transport, or economic operators, or international agreements which provide for special security arrangements.

#### *Section 1401. Place of Arrival*

- (a) The person in charge of a vessel or an aircraft —
- (1) that arrives to Liberia from a point outside Liberia or
  - (2) that is at carrying passengers or goods brought from a place outside Liberia and not yet cleared on importation

shall not cause or permit the vessel or aircraft to call or land at any place in Liberia other than a port of entry which, in the case of vessels or aircraft to which Section 1400 applies, shall be the port of entry declared by that person in accordance with that Section.

- (b) Any person importing or concerned with importing any goods in a vessel or aircraft shall not bring the goods into Liberia at any place other than a port of entry.
- (c) The person in charge of any vehicle or vessel entering Liberia by land or inland waterway shall proceed at once with his vehicle or vessel to the customs station nearest to the point at which he shall have crossed the border into Liberia by such approved routes as may be designated by the Customs Bureau.
- (d) On application by the person in charge of a vessel, aircraft, or vehicle, a proper officer may permit that person to bring the vessel or aircraft to a place other than a port of entry, subject to such conditions (if any) as the proper officer may specify.
- (e) A vessel, aircraft or vehicle after arriving in Liberia shall not-
  - (1) depart from the port, place, or airport of arrival; or
  - (2) discharge any passenger

until a declaration of arrival in accordance with Section 1403 of this Code has been made, unless authorized to do so by a proper officer.

#### ***Section 1402.Unforeseeable Circumstances and Force Majeure***

- (a) Where, by reason of unforeseeable circumstances or *force majeure*, the obligations set out in Section 1401 cannot be met, the person bound by that obligation or any other person acting on that persons' behalf shall inform the proper officer of the situation without delay. Where the unforeseeable circumstances or *force majeure* do not result in total loss of the goods, the proper officer shall also be informed of their precise location.
- (b) The proper officer shall determine the measures to be taken in order to permit customs supervision of the vessel or aircraft and any goods thereon in the circumstances specified in subsection (a) and to ensure, where appropriate, that they are subsequently conveyed to a customs airport or customs port or other place designated or approved by the Customs Bureau.
- (c) In the case of the circumstances described in subsection (a) of this Section, the person in charge of the vessel or aircraft involved shall reimburse the Government at rates prescribed by the Minister for the cost of providing the necessary attendance by the proper officers of customs and other relevant Government agencies including the cost of the compensation due to, and any expense incurred by, those officers.

#### ***Section 1403.Declaration of Arrival***

- (a) ***Arrival by Sea or Air.*** Declaration of arrival of every vessel or aircraft entering Liberia from a place outside Liberia shall be made by the person in charge of such vessel or aircraft, or his authorized agent, in such form and manner as the Minister may by regulation prescribe, to the proper officer-



- (1) at the customs port or airport of first arrival in Liberia; and
  - (2) at each subsequent customs port of call or airport at any time whilst it is carrying passengers or goods brought from a place outside Liberia and not yet cleared on importation.
- (b) ***Sea and Air Arrival: Time Limit.*** The declaration specified in subsection (a) shall be made-
- (1) in the case of a ship—before:
    - the end of 24 hours (disregarding any period that occurs on a Sunday or official holiday) after the ship’s arrival; or
    - the issue of a Certificate of Clearance in respect of the ship and the port;
 whichever first happens; or
  - (2) in the case of an aircraft—before:
    - the end of 3 hours after the aircraft’s arrival; or
    - the issue of a Certificate of Clearance in respect of the aircraft and the airport;
 whichever first happens.
- (c) ***Arrival by Land or Inland Waterway.*** The person in charge of any vehicle or vessel entering Liberia by land or inland waterway shall-
- (1) declare the arrival; and
  - (2) present the vehicle or vessel, and all persons and merchandise (including baggage) on board, for inspection;
- to the proper officer immediately upon arrival to the customs station nearest to his point of entry into Liberia.
- (d) ***Obligations on Arrival.*** The master of a vessel, person in charge of a vehicle, or commander of an aircraft shall –
- (1) present or submit to the proper officer such information, data, documents, papers or manifests as the Minister may by regulation prescribe;
  - (2) answer all questions relating to the vessel, aircraft or vehicle, the goods carried therein, the crew and the voyage as may be put to him by the proper officer; and
  - (3) comply with any direction of the Customs Bureau as to the movement of such conveyance within the port of entry, and as to the unloading of goods or the disembarkation of crew or passengers.

#### ***Section 1404. Vessels Not Required to Report***

Declaration of arrival under Section 1403 and advance declarations under Section 1400 shall not be required in case of the following vessels-

- (a) Vessels of war and public vessels not permitted by the law of the nations to which they belong to be employed in the transportation of passengers and goods by way of trade;
- (b) Vessels arriving in distress or for the purpose of taking on bunkers or other stores or of embarking or disembarking seagoing laborers of Liberian citizenship for or from work abroad and which shall depart within 24 hours of their arrival without having taken on board any passengers or goods other than bunkers and stores; provided that the master shall report under oath to the proper officer at the custom house the date and hour of arrival and intended departure, the quantity of bunkers and stores taken on board, and the number of Liberian citizens so embarked or disembarked;
- (c) Tugs in the foreign trade when towing vessels which are required to report;

#### ***Section 1405.Unloading and Removal of Imported Goods***

- (a) No goods or baggage may be unloaded or landed from any vessel or aircraft required to declare arrival under Section 1403 of this Code -
  - (1) prior to such declaration of arrival;
  - (2) other than at a customs controlled area licensed for that purpose;
  - (3) outside the official hours;
  - (4) without the permission of the proper officer;
  - (5) other than for immediate deposit in a customs controlled area for temporary storage in the port of arrival.
- (b) The Customs Bureau may, upon good cause being shown and subject to such conditions and restrictions as it sees fit to impose, permit-
  - (1) goods to be unloaded elsewhere than at a port of entry at any place designated by him;
  - (2) goods to be unloaded within a customs port into another vessel or at any mooring or place other than a licensed customs controlled area;
  - (3) unloading outside official hours; or,
  - (4) goods to be removed to, or deposited in, any place designated by him in that port.
- (c) Subject to such conditions or restrictions that the Minister by regulation may specify, the Customs Bureau may, upon application of the person in charge of the vessel or aircraft or an authorized agent thereof, permit goods or baggage to be unloaded from such vessel or aircraft before submission of the declaration of arrival.
- (d) Goods unloaded from a vessel or aircraft shall remain at the place of unloading, or at any place to which they have been allowed by the Commissioner to be removed after unloading, until a release or permit for their delivery has been issued by the proper officer in accordance with the provisions of this Code.

(e) Except as otherwise allowed by the Commissioner, goods unloaded from an importing vessel into another vessel in a customs port shall forthwith be removed to and landed at a customs controlled area licensed for that purpose or other permitted place.

#### ***Section 1406.Outturn Reports***

- (a) The person in charge of a vessel or aircraft, or such person's authorized agent, shall deliver to the proper officer an outturn report of all goods landed at a customs port of entry from such vessel or aircraft.
- (b) An outturn report shall:
  - (1) specify any goods included in a cargo declaration that have not been unloaded or, if there are no such goods, a statement to that effect; and
  - (2) specify any goods not included in a cargo declaration that have been unloaded or, if there are no such goods, contain a statement to that effect.
- (c) An outturn report shall be submitted:
  - (1) in the case of goods unloaded from a vessel at customs port, not later than five days from the date of completion of discharge of a vessel in the customs port, and
  - (2) in the case of goods unloaded from an aircraft at a customs port of entry, within 24 hours after the time of the arrival of the aircraft to the port.or within such other periods as the Minister may by regulation prescribe.
- (d) If so requested by a customs officer, the person submitting the outturn report shall produce for inspection copies of the relevant tallies taken at the time of landing.
- (e) The Minister shall by regulation adopt measures necessary for the implementation of this Section, which shall include-
  - (1) the form, content, and manner of submission of the outturn reports;
  - (2) any exceptions or variations from time limits for submission of such outturn reports; and,
  - (3) the cases in which the requirement for the outturn report may be waived or adapted, and the conditions for such waivers or adaptations.

#### ***Section 1407.Amendment of Advance Cargo Declaration***

The person who submits an advance cargo declaration shall be permitted on request to correct the one or more of the particulars of that report after it has been submitted. However, no such correction shall be possible after any of the following events:

- (a) the person has been informed by a customs officer that the goods will be examined;
- (b) the Customs Bureau has established that the particulars in question are incorrect;
- (c) the Customs Bureau has allowed the removal of the goods from the place of arrival; or

(d) the period for submission of an outturn report under Section 1406(c) has expired.

#### ***Section 1408. Temporary Storage***

- (a) Until such time they are placed under a customs procedure for which a goods declaration has been accepted, foreign goods shall have the status of goods in temporary storage from the moment of arrival to Liberia. Such goods shall hereinafter be described as “goods in temporary storage.”
- (b) The advance cargo declaration shall constitute the declaration for temporary storage.
- (c) Goods in temporary storage shall be stored only in customs-controlled areas licensed for that purpose.
- (d) Goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics, provided, however, with the permission of the Customs Bureau, such goods may be examined or samples may be taken, in order that they may be assigned a customs procedure. Such permission shall be granted, on request, to the person authorized to place the goods under such procedure.

#### ***Section 1409. Goods Remaining on Board***

Subject to such conditions or restrictions the Minister by regulation may impose, any vessel or aircraft having on board merchandise duly reported to be destined for another Liberian port or a foreign port or place may, after the arrival of such vessel or aircraft under the provisions of this subchapter, proceed to such port or place of destination with the cargo so destined therefor, without unloading the same and without the payment of duty thereon.

#### ***Section 1410-1414. Reserved***

### **Subchapter B. Departure of Vessels, Vehicles and Aircraft**

#### ***Section 1415. Pre-Departure Declaration***

- (a) All goods destined for departure from Liberia shall be covered by a pre-departure declaration lodged or made available to the Customs Bureau at the customs office competent for the place where the goods leave Liberia before the goods are to be brought out of Liberia.
- (b) The pre-departure declaration shall take the form of one of the following:
  - (1) where goods leaving Liberia are placed under a customs procedure for the purpose of which a goods declaration is required, the appropriate goods declaration; or
  - (2) an exit declaration as prescribed by regulation in other cases. The provisions of Chapter 15A of this Act shall apply to such exit declaration *mutatis mutandis*.
- (c) The Minister shall by regulation specify-

- (1) the cases in which, and the conditions under which, goods leaving Liberia are not subject to a pre-departure declaration;
- (2) the conditions under which the requirement for a pre-departure declaration may be waived or adapted;
- (3) the deadline by which the pre-departure declaration is to be lodged or made available before the goods are brought out of Liberia, and any variation or exceptions to such deadlines;
- (4) the competent customs office at which the pre-departure declaration is to be lodged or made available and where customs controls are to be carried out.

#### ***Section 1416.Exit Formalities***

- (a) Goods leaving Liberia shall be subject to exit formalities which shall, as appropriate, include the following:
  - (1) the repayment or remission of import duties or the payment of export refunds;
  - (2) the collection of export duties and taxes;
  - (3) the application of prohibitions and restrictions applicable to export of goods as well as any non-tariff legal measures in force governing international trade.
- (b) If required by the Customs Bureau, the exporter shall give security to the satisfaction of the Customs Bureau that the goods will be duly shipped and exported and discharged at the declared destination within such time as the Customs Bureau may prescribe or, in the case of goods for use as stores, will be so used, or that they will be otherwise accounted for to the satisfaction of the Customs Bureau.

#### ***Section 1417.Clearance Required***

Except as otherwise allowed under the customs laws, no vessel or aircraft shall depart from any custom port or customs airport at which it commences, or at which it touches during a voyage to an eventual destination outside Liberia, until clearance of the vessel or aircraft for that departure has been obtained from the Customs Bureau at that port.

#### ***Section 1418.Certificate of Clearance***

Except as otherwise authorized by the Customs Bureau, before any certificate of clearance is granted to the person charge of a vessel or aircraft to which Section 1417 applies, that person, or his authorized agent, must

- (a) make entry outwards by delivering to the proper officer at the customhouse at or nearest to the place of departure a notice of intended departure in such form and manner and containing such particulars as the Minister may by regulation prescribe;
- (b) answer all such questions relating to the vessel or aircraft, the goods carried therein, the crew, the passengers and the voyage or flight and any other relevant matter as may be put to him by the proper officer;

- (c) produce any other documents required by a proper customs officer relating to the conveyance or its passengers, crew, cargo, stores, or intended voyage or journey; and
- (d) comply with all requirements in this or any other law of Liberia concerning the conveyance and its passengers, crew, cargo, stores, and intended voyage or flight.

#### ***Section 1419. Time and Place of Loading Goods for Departure***

- (a) Except as otherwise allowed under the customs laws, no goods may be taken aboard an aircraft, or loaded or made waterborne for loading into a vessel, for exportation or use as stores for use on a voyage or flight to a place outside Liberia-
  - (1) other than at a customs controlled area licensed for that purpose;
  - (2) before the vessel has been entered outwards;
  - (3) until a pre-departure declaration has been made for the goods
  - (4) outside official hours; or
  - (5) without the permission of an officer.
- (b) The Customs Bureau may, upon good cause being shown and subject to such conditions and restrictions as they see fit to impose, permit goods and stores of the kind referred to in subsection (a) of this Section to be loaded, or made waterborne for loading, in a customs port other than at a licensed customs controlled area at a place designated by them.

#### ***Section 1420. Notification of Goods Not Loaded***

The proper officer shall be immediately notified if any goods released by the Customs Bureau for exit under a pre-departure declaration were not duly loaded on the designated vessel or aircraft.

#### ***Section 1421. Permission to Re-land Goods***

Except as otherwise allowed under the customs laws, no goods which have been placed on board an aircraft or vessel for exportation or use as stores on a flight or voyage to a place outside Liberia shall be unloaded therefrom without the permission of the proper officer.

#### ***Section 1422. Place of Departure***

- (a) Save as permitted under the customs laws-
  - (1) no person shall depart on a voyage or flight to a place outside Liberia from any place in Liberia other than a customs port or customs airport;
  - (2) no passengers or goods shall be taken on board a vessel or aircraft for such a voyage or flight from any place other than a customs port or customs airport; and
  - (3) the person in charge of the vessel or aircraft engaged in a voyage or flight from a customs port or customs airport to a place outside Liberia shall not cause or permit the vessel or aircraft to call or land at any place in Liberia other than a customs port or airport specified in the application for the clearance.

- (b) The Customs Bureau may, upon good cause being shown and subject to such conditions and restrictions as they see fit to impose, permit a vessel to load goods for exportation or as stores for use on a voyage to an eventual destination outside Liberia other than in a customs port at a place designated by them.
- (c) The Minister in charge of the agency responsible for the direction of civil aviation in Liberia may, after consultation with the Minister and the proper officer in other Government agencies concerned with the arrival and departure of aircraft, permit an aircraft to arrive from, or depart to, a place outside Liberia other than a customs airport at a place designated by him.

In such cases, the operator or commander of the aircraft shall reimburse the Government at rates prescribed by the Minister for the cost of providing such facilities, including the compensation due to, and the expenses incurred by, the proper officers of customs and other Government agencies concerned.

#### ***Section 1423. Refusal or Revocation of Clearance***

- (a) For the purpose of securing compliance with any provisions of the customs laws or any other enactment relating to the importation or exportation of goods, the proper officer may, on good cause being shown, at any time, refuse clearance of any vessel or aircraft and, where clearance has been granted, at any time whilst the vessel is within the limits of a customs port the aircraft is on the ground at the place of departure demand that the clearance be returned to him.
- (b) Any such demand may be made orally or in writing to the person in charge of the vessel or aircraft and if made in writing may be served by-
  - (1) delivering it to him personally;
  - (2) leaving it on board the vessel or aircraft with the person appearing to be in charge thereof; or,
  - (3) delivering it to the agent of the vessel or aircraft at the port of clearance.
- (c) Where a demand for the return of a clearance is made as aforesaid, the clearance shall forthwith become void.

#### ***Section 1424. Outward Manifest***

Not later than five working days from the date of clearance of a vessel from a customs port or other place approved by the Minister for a voyage to an eventual destination outside Liberia, the master or his authorized agent shall deliver to the proper officer at the customhouse at or nearest to the port or place of departure a declaration and a manifest in such form and manner and containing such particulars as the Minister may prescribe of all goods loaded into vessel for exportation at that port or place.

#### ***Section 1425. Simplified Procedures for Transport by Air***

Subject to such conditions and restrictions as the Minister sees fit to impose, an aircraft may

- (a) be cleared outwards and embark passengers and load goods and stores at a customs airport for a flight via another customs airport in Liberia to an eventual destination outside Liberia;

- (b) be cleared outwards and embark passengers and load goods for exportation or as stores for use thereon for a flight to an eventual destination outside Liberia, notwithstanding that the aircraft is continuing its inward flight to another customs airport in Liberia and is carrying passengers and goods brought from a place outside Liberia and not yet cleared on importation; or,
- (c) take aboard passengers and goods at a customs airport for carriage to another customs airport in Liberia notwithstanding that the aircraft-
  - (1) is carrying passengers and goods brought in that aircraft from a place outside Liberia and not yet cleared on importation; or
  - (2) has been cleared outwards and is carrying passengers and goods on a flight to an eventual destination outside Liberia;

provided that such internal carriage of passengers and goods shall not contravene any restriction on such carriage under any provision of the law relating to civil aviation.

#### ***Section 1426-1429. Reserved***

### **Subchapter C.Coastwise Traffic**

#### ***Section 1430.Coasting trade***

- (a) Subject to Section 1431, any ship that is engaged in the trade of carrying goods coastwise between places in Liberia shall for the purposes of this Code be a coasting ship.
- (b) Subject to Section 1431, no goods not yet declared on importation and no goods for exportation shall be carried in a ship engaged in the trade of carrying goods coastwise.
- (c) The Minister may by regulation specify what trade by water between places in Liberia is or is not to be deemed to be carrying goods coastwise.

#### ***Section 1431. Coasting Trade – Exceptional Provisions***

The Customs Bureau may, subject to such conditions and restrictions as they see fit to impose-

- (a) permit goods brought by an importing vessel to some place in Liberia but consigned to and intended to be delivered at some other place in Liberia to be transshipped before due declaration of the goods has been made to another ship for carriage coastwise to that other place.
- (b) where any ship has begun to load goods at any place in Liberia for exportation or as stores for use on a voyage to an eventual destination outside Liberia and is to go to any other place to complete loading, permit that ship to carry other goods coastwise until she has completed the loading.
- (c) permit a ship to carry goods coastwise notwithstanding that the ship is carrying goods brought therein from some place outside Liberia and not yet declared on importation; provided however such ship shall not be considered a coasting ship under this Subchapter but shall be subject to the reporting obligations of Subchapter A of Chapter 13 (which relates to arrival of vessels to the customs territory).



### ***Section 1432. Clearance of Coasting Ship***

- (a) Subject to the provisions of this Section and except as the Minister by regulation may permit, before any coasting ship departs from any port the master thereof shall deliver to the proper officer an account in such form and manner and containing such particulars as the Minister shall by regulation direct. Such account, when signed by the proper officer, shall be the clearance of the ship from that port and the pass for any goods to which the account relates.
- (b) The Customs Bureau may, subject to such conditions as it deems fit to impose, grant a general authorization for clearance in respect of any coasting ship and any goods carried therein.
- (c) Any such general authorization for clearance may be revoked by the proper officer by notice in writing delivered to the master or the owner of the ship or to any member of the crew on board the ship.

### ***Section 1433. Deviations from Authorized Operations***

If in the case of any vessel which is carrying goods coastwise-

- (a) any goods are taken on board or removed therefrom at sea or any place outside Liberia; or
- (b) except for some unavoidable cause, the vessel touches at any place outside Liberia or deviates from its voyage; or
- (c) the vessel touches at any place outside Liberia

the master or other person in charge shall report the fact to the proper officer at the first place in Liberia at which the vessel arrives thereafter.

### ***Section 1434. Regulations***

The Minister may make regulations as to the carriage of goods coastwise -

- (a) regulating the loading and unloading of the goods; and
- (b) requiring the keeping and production by the master of a coasting ship of such record of the cargo carried on that ship as may be prescribed in the regulations.

### ***Section 1435-1439. Reserved***

## **Subchapter D. Arrival and Departure of Persons**

### ***Section 1440. Reporting Arrival to Liberia***

- (a) ***Persons Arriving other than by Conveyance.*** Except as otherwise provided by law or by such regulations as the Minister may prescribe, persons arriving in Liberia other than by vessel, vehicle, or aircraft shall—
  - (1) enter Liberia only at a port of entry designated by the Minister; and
  - (2) immediately—

(i). report the arrival, and

(ii). present themselves, and all articles accompanying them for inspection;

to the proper customs officer at the appropriate customs controlled area designated for that port of entry.

- (b) ***Persons Arriving by Reported Conveyance.*** Except as otherwise authorized by the Minister, passengers and crew members aboard a conveyance which was made or reported in accordance Section 1403 of this Code, or in accordance with applicable regulations, shall remain aboard the conveyance until authorized to depart the conveyance by the appropriate customs officer. Upon departing the conveyance, the passengers and crew members shall immediately report to the designated customs controlled area with all articles accompanying them.
- (c) ***Persons Arriving by Unreported Conveyance.*** Except as otherwise authorized by the Minister, persons aboard a conveyance the arrival in Liberia of which was not made or reported in accordance with the law or regulations referred to in subsection (b) of this Section shall immediately notify a customs officer and report their arrival, together with appropriate information concerning the conveyance on or in which they arrived, and present their property for customs examination and inspection.
- (d) ***Departure from Customs Controlled Area.*** Except as otherwise authorized by the Minister, any person required to report to a customs controlled area under subsection (a), (b), or (c) of this Section may not depart that area until authorized to do so by the proper officer.

#### ***Section 1441. Declaration and Presentation of Baggage***

- (a) Except as otherwise allowed under the customs laws, any person entering Liberia shall, at such place and in such manner as the Minister by regulation may direct, declare anything contained in his baggage or carried with him which—
- (1) he has obtained outside the Liberia; or
- (2) being dutiable goods, he has obtained in Liberia without payment of duty or tax,
- and in respect of which he is not entitled to exemption from duty under the customs laws.
- (b) Any person entering or leaving Liberia shall answer such questions as the proper officer may put to him with respect to his baggage and anything contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Minister by regulation may direct, and shall not depart from that place or remove any baggage or article therefrom without the permission of the proper officer.
- (c) Where the journey of a person arriving by air in Liberia is continued or resumed by air to a destination in Liberia which is not the place where he is regarded for the purposes of this Section as entering the Liberia, subsections (a) and (b) of this Section shall apply in relation to that person on his arrival at that destination as they apply in relation to a person entering the Liberia.

***Section 1442-1444. Reserved***

**Subchapter E. Goods Imported and Exported By Pipeline**

***Section 1445. Approved Pipelines***

- (a) No goods may be imported into or exported from Liberia by means of a pipeline other than through a pipeline approved for that purpose by a decision of the Minister and any such pipeline shall be referred to as an “approved pipeline”.
- (b) Any approval made under this Section may be revoked or amended by decision of the Minister.
- (c) The Minister may, by regulations prescribe the conditions under which goods may be imported or exported by an approved pipeline.
- (d) Section 1235 to 1237 shall apply to decisions made by the Minister under this Section.

***Section 1446-1499. Reserved***

**Chapter 15.A. Goods Declaration**

**Subchapter A. Goods Declaration**

***Section 1500. Obligation to Declare Goods***

- (a) Foreign goods arriving to Liberia shall be placed under a customs procedure for-
  - (1) Home use
  - (2) Temporary Admission
  - (3) Customs Warehouse
  - (4) Free Zone
  - (5) Transit
  - (6) Transshipment,
  - (7) Inward Processing, or
  - (8) Stores.
- (b) Domestic goods destined for departure from Liberia shall be placed under a customs procedure for exportation or stores.
- (c) All goods intended to be placed under a customs procedure shall be covered by a goods declaration appropriate for the particular procedure.
- (d) Except as otherwise provided, the declarant shall be free to choose the customs procedure under which he wishes to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

### ***Section 1501. The Declarant***

- (a) Any person having the right to dispose of the goods shall be entitled to act as declarant.

However, where acceptance of a goods declaration imposes particular obligations on a specific person, the declaration must be made by that person or by his customs broker.

- (b) When a customs broker acts on behalf of a person, the broker shall so indicate in the declaration, and that represented person shall be taken as the declarant.

A person who fails to state that he is acting as a customs broker or who states that he is acting as a customs broker without being empowered to do so shall be deemed to be acting in his own name and on his own behalf.

- (c) The declarant shall be established in Liberia. However, the following declarants shall not be required to be established within Liberia:

- (1) persons who lodge a declaration for transit or temporary admission;
- (2) persons who declare goods occasionally, provided that the Customs Bureau deems this to be justified.

- (d) The Minister may by regulation specify cases and conditions under which the requirement of establishment in Liberia set out in subsection (b) may be waived.

### ***Section 1502. Form and Content of Goods Declarations***

- (a) Goods declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared and shall be signed.
- (b) The Minister shall by regulation adopt measures for implementation of this Section.

### ***Section 1503. Documents Supporting the Goods Declaration***

- (a) The supporting documents required for application of the provisions governing the customs procedure for which the goods are declared shall be made available to the Customs Bureau at the time when the declaration is lodged.

However, upon request by the declarant, the Customs Bureau may allow those documents to be made available after release of the goods.

- (b) When a goods declaration is lodged by means of an electronic record, the Customs Bureau may accept, instead of the lodging of those documents, access to the relevant data in the economic operator's computer system.
- (c) The Minister shall by regulation adopt measures for the implementation of this Section.

### ***Section 1504. Provisional or Incomplete Declarations***

- (a) The Customs Bureau shall, subject to regulations prescribed under subsection (b), allow any person to have goods placed under a customs procedure on the basis of a provisional or incomplete

declaration which may omit certain of the particulars and supporting documents referred to in Section 1502 and Section 1503, respectively.

- (b) The Minister shall by regulation prescribe the conditions under which a provisional or incomplete declaration referred to in subsection (a) of this Article will be allowed, the specifications to which such declarations must correspond, and any other measures necessary for the implementation of this Section.

#### ***Section 1505. Supplementary Declaration***

- (a) Except as the Minister may otherwise prescribe by regulation, in the case of a provisional or incomplete declaration pursuant to Section 1504, the declarant shall furnish a supplementary declaration containing the further particulars necessary to complete the goods declaration for the customs procedure concerned.
- (b) The supplementary declaration may be of a general, periodic or recapitulative nature.
- (c) The supplementary declaration and the provisional or incomplete declaration referred to in Section 1504 shall be deemed to constitute a single, indivisible instrument taking effect on the date on which the provisional or incomplete declaration is accepted in accordance with Section 1511.

#### ***Section 1506-1509. Reserved***

### **Subchapter B. Lodgment and Acceptance of the Declaration**

#### ***Section 1510. Time and Place of Lodgement***

- (a) All goods imported into Liberia must be placed under a customs procedure within 30 days from the date of arrival.

Where circumstances so warrant, the Customs Bureau may set a shorter period or authorize an extension of the periods referred to in this subsection.

- (b) A declaration shall be lodged during official hours with the Customs Bureau at the port of entry serving the customs controlled area where the goods are to be released for home use or other customs procedure.

The Customs Bureau on justified request may allow for submission of the goods declaration outside official hours.

- (c) A declaration covering goods to be imported into Liberia may be lodged before the arrival of the goods to Liberia provided that the goods have already been loaded on board the vessel, aircraft, or vehicle transporting those goods to Liberia.

#### ***Section 1511. Acceptance of a Declaration***

- (a) Declarations which comply with the conditions set out in this Chapter shall be accepted by the Customs Bureau immediately.

- (b) The date of acceptance of the goods declaration by the Customs Bureau shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.
- (c) The Minister shall by regulation specify detailed rules for the implementation of this Section.

#### ***Section 1512. Amendment of a Declaration***

- (a) The declarant shall, at his request, be permitted to amend one or more of the particulars of the declaration after the declaration has been accepted by customs. The amendment shall not render the declaration applicable to goods other than those which it originally covered.
- (b) No such amendment shall be permitted where it is requested after any of the following events:
  - (1) the Customs Bureau has informed the declarant that they intend to examine the goods;
  - (2) the Customs Bureau has established that the particulars in question are incorrect; or
  - (3) except as the Minister may otherwise provide by regulation, the Customs Bureau has released the goods.

#### ***Section 1513. Invalidation of a Declaration***

- (a) The Customs Bureau shall, at the request of the declarant, invalidate a declaration already accepted in the following cases:
  - (1) where it is satisfied that the goods are immediately to be placed under another customs procedure;
  - (2) where it is satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the Customs Bureau has informed the declarant of their intention to examine the goods, a request for invalidation of the declaration shall not be accepted before the examination has taken place.

- (b) The declaration shall not be invalidated after the goods have been released.

#### ***Section 1514. Modified Declaration Requirements in Particular Cases***

With the object of simplifying and expediting the release thereof, the Minister may by regulation vary the requirements in this Code for the declaration and release of the following goods -

- (a) Goods, where -
  - (1) the aggregate value of the shipment does not exceed an amount specified by the Minister by regulation, but not more than \$2,500; or
  - (2) different commercial facilitation and risk considerations that may vary for different classes or kinds of merchandise or different classes of transactions may dictate;
- (b) Goods damaged during the voyage by fire or through marine casualty or any other cause, without fault on the part of the shipper;

- (c) Goods recovered from a wrecked or stranded vessel;
- (d) Personal and household effects not imported in pursuance of a purchase and not intended for sale;
- (e) Goods sent by person abroad as gift to persons in Liberia;
- (f) Articles carried on the person or contained in the baggage of a person arriving in Liberia;
- (g) Tools of trade of a person arriving in Liberia;
- (h) Personal effects of citizens of the Republic of Liberia who have died abroad; and
- (i) Commercial means of transport eligible for temporary admission or re-importation in the same state.

#### *Section 1515.Simplified Procedures for Authorized Persons*

- (a) The Customs Bureau may allow authorized persons use of simplified customs formalities and controls, which may include:
  - - release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final goods declaration;
  - conducting customs formalities at the declarant's premises or another place authorized by the Commissioner;
  - allowing a single goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person;
  - use of the authorized persons' commercial records to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other customs laws; or
  - allowing the lodgement of the goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary declaration.
- (b) The Minister shall by regulation adopt measures necessary for implementation of this Section, including rules in respect of the following:
  - (1) the granting of any authorizations referred to in subsection (a);
  - (2) the cases in which review of the authorizations is to be carried out and the conditions under which their use is to be monitored by the Customs Bureau;
  - (3) the conditions under which the authorizations are granted;
  - (4) the conditions under which a person may be authorised to carry out certain customs formalities which should in principle be carried out by the Customs Bureau, including the self-assessment of import and export duties, and to perform certain controls under customs supervision;
  - (5) the conditions under which the authorizations may be suspended or revoked;
  - (6) the specific role and responsibilities of the competent customs offices involved, particularly in respect of the controls to be applied; and

- (7) the form of, and any time limit for, the completion of formalities.

***Section 1516-1519. Reserved***

**Subchapter C.Examination of Goods**

***Section 1520.Verification of a Declaration***

The Customs Bureau may, for the purpose of verifying the accuracy of the particulars contained in a goods declaration which it has accepted:

- (a) examine the declaration and all of the supporting documents;
- (b) require the declarant to present other documents;
- (c) examine the goods;
- (d) take samples for analysis or for detailed examination of the goods.

***Section 1521.Examination and Sampling of Goods***

- (a) Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.
- (b) The declarant shall have the right to be present or represented when the goods are examined and when samples are taken. Where the Customs Bureau has reasonable grounds for so doing, it may require the declarant to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.
- (c) Provided that samples are taken in accordance with the customs laws, the Customs Bureau shall not be liable for payment of any compensation in respect thereof but shall bear the costs of its analysis or examination.

***Section 1522.Cooperation between Authorities***

Where, in respect of the same goods, controls other than customs controls are to be performed by Government authorities other than the Customs Bureau, the Customs Bureau shall, in close cooperation with those other authorities, endeavor to have those controls performed, wherever possible, at the same time and place as customs controls, with the Customs Bureau having the coordinating role in achieving this.

***Section 1523.Partial Examination and Sampling of Goods***

- (a) Where only part of the goods covered by a goods declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods covered by the same declaration.



However, the declarant may request a further examination or sampling of the goods if he considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted, provided that the goods have not been released or that, if they have been released, the declarant proves that they have not been altered in any way.

- (b) For the purposes of subsection (a), where a goods declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.
- (c) The Minister shall, by regulation, adopt measures specifying the procedure to be followed in the event of divergent results of examinations pursuant to subsection (a) of this Section.

#### ***Section 1524. Assessment of Commingled Goods***

Whenever goods liable to different rates of duty are so packed or commingled that the quantity or value of each class or description of goods cannot readily be ascertained on examination thereof by an officer, then the whole of the contents of the container or lot in which the goods are so packed or commingled shall be subject to the highest rate of duty applicable to any part thereof:

provided that the declarant may at his own risk and expense segregate the goods in such a manner that the classification, quantity and value of each class or description of goods may be properly ascertained.

#### ***Section 1525. Results of Verification***

- (a) The results of verifying the goods declaration shall be used for the application of the provisions governing the customs procedure under which the goods are placed.
- (b) Where the goods declaration is not verified, subsection (a) shall apply on the basis of the particulars contained in the declaration.

#### ***Section 1526. Identification Measures***

- (a) The Customs Bureau or, where appropriate, persons authorized to do so by the Customs Bureau, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the customs procedure for which those goods have been declared.
- (b) Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the Customs Bureau or, where they are authorized to do so by the Customs Bureau, by persons, unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

#### ***Section 1527-1529. Reserved***

## **Subchapter D. Release of Goods**

### ***Section 1530. Release of Goods***

(a) Without prejudice to Section 1520, where the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, the Customs Bureau shall release the goods as soon as the particulars in the goods declaration have been verified or are accepted without verification.

The preceding paragraph shall also apply where verification as referred to in Section 1520 cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

(b) All the goods covered by the same declaration shall be released at the same time.

For the purposes of the preceding paragraph, where a goods declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate goods declaration.

### ***Section 1531. Release Dependent on Payment or Provision of Guarantee***

(a) Where the placing of goods under a customs procedure gives rise to a customs debt, the release of the goods shall be conditional upon the payment of the amount of import or export duties and taxes corresponding to the customs debt or the provision of a guarantee to cover that debt.

Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the Customs Bureau requires the provision of a guarantee, those goods shall not be released for the customs procedure in question until such guarantee is provided.

(b) The Minister may by regulation provide for exceptions to the obligations set out in subsection (a) of this Article.

### ***Section 1532-1534. Reserved***

## **Subchapter E. Abandonment; Disposal by the Customs Bureau**

### ***Section 1535. Abandonment***

Foreign goods may with prior permission of the Customs Bureau be abandoned to the Government by the declarant or, where applicable, the owner or person who has custody of the goods.

### ***Section 1536. Disposal of Goods by the Customs Bureau***

(a) Subject to such regulations as the Minister shall prescribe, the Customs Bureau shall take any necessary measures, including seizure and forfeiture, sale at public auction or destruction, to dispose of goods in the following cases:

- (1) where the customs formalities necessary to place the goods under a customs procedure are not initiated within the periods required by this Code;

- (2) where the goods cannot be released for any of the following reasons:
- (i). it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the Customs Bureau;
  - (ii). the documents which must be produced before the goods can be placed under, or released for, the customs procedure requested have not been made available;
  - (iii). payments or a guarantee which should have been made or provided in respect of import or export duties and taxes, as the case may be, have not been made or provided within the period prescribed;
  - (iv). they are subject to prohibitions or restrictions;
- (3) where the goods have not been removed within 5 days after their release;
- (4) where, after their release, the goods are found not to have fulfilled the conditions for that release;
- (5) where goods are abandoned to the Government in accordance with Section 1535.

(b) The Customs Bureau may, at the risk and expense of the person holding them, have the goods in question transferred to a customs controlled area or such other place under customs supervision as designated by the Customs Bureau.

(c) The surplus of the proceeds of a sale held under this Section, after the payment of storage charges, expenses, duties and the satisfaction of any lien for freight, charges or contribution in general average, shall be deposited in an official depository if claim therefor is not filed within ten days from the date of sale. The sale of such goods shall exonerate the master of any vessel, the commander of any aircraft or the person in charge of any vehicle in which the goods were imported from all claims of the owner thereof, who, nevertheless, on due proof of his interest as owner, shall be entitled to receive the amount of any surplus of the proceeds of sale less a ten percent charge for handling.

(d) The computation of duties for the purposes of sale at auction under this Section shall be at the rate or rates applicable at the time the goods became subject to such sale.

*Section 1537-1539. Reserved*

## Chapter 15B. Customs Procedures

### Subchapter A.Home Use

#### *Section 1540. Definition*

(a) Foreign goods imported into Liberia intended to be put on the Liberian market or intended for private use or consumption within Liberia shall be placed under the customs procedure for home use.

(b) Release for home use shall entail the following:

- (1) payment of any import duties and taxes due;
- (2) payment, as appropriate, of other charges or fees, as provided for under relevant laws relating to the collection of those charges;
- (3) compliance with any legal measures of an economic nature and any prohibitions and restrictions, insofar as they do not have to be applied at an earlier stage; and
- (4) completion of the other formalities specified for the importation of the goods.

(c) Goods released for home use may be disposed of without Customs restriction, and shall confer on foreign goods the customs status of domestic goods.

#### *Section 1541. Re-Importation in the Same State*

(a) Whenever goods, whether originating in Liberia or not, of a kind chargeable with customs duties are re-imported into Liberia after exportation therefrom and declared for home use, such goods shall be exempted from such duty on such re-importation if it is shown to the satisfaction of the Customs Bureau-

- (1) that such goods had not been imported prior to their exportation; or
- (2) that such goods had been imported prior to their exportation and were not at the time of such importation liable to customs duties; or
- (3) that such goods had been imported prior to their exportation and that all customs duties with which they were chargeable on such importation had been duly paid and either no drawback of duties has been paid on such exportation or all drawback so paid has been repaid to the Customs Bureau; and
- (4) that such goods remain in the same state in which they were exported.

(b) This Section shall not apply to goods in the manufacture or production of which there has been used any imported component which, if it had been imported at the date of reimportation of the goods, would be chargeable with a duty of customs, unless it is shown to the satisfaction of the Customs Bureau that-

- (1) no duty was chargeable on such component at the time of its original importation, or that any such duty then chargeable had been paid; and
- (2) no drawback of any such duty was paid on exportation of the goods or that any such drawback has been repaid to the Customs Bureau.

(c) Goods which have been imported and exported by way of transit or transshipment or temporarily imported without payment of duty with a view of their re-exportation only shall not be deemed to have been imported or exported for the purpose of subsections (a) and (b) of this Section.

#### ***Section 1542. Re-Importation after Processing Abroad***

(a) Whenever goods which are of a kind chargeable on importation into Liberia with customs duties are exported and are subsequently re-imported after having been subjected to any process (whether of repair or further manufacture) outside Liberia and would, if they had not been subjected to such process, be exempted from duty on such re-importation then in every such case-

- (1) if the form of character of such goods has in the opinion of the Customs Bureau been substantially changed by such process, duty shall be charged on the full value of such goods on importation;
- (2) if the form of character of such goods has, in the opinion of the Customs Bureau, not been substantially changed by such process duty shall be charged only on the amount by which in the opinion of the Customs Bureau the value of the goods at the time of exportation was increased by subjection to process;
- (3) when computing the amount by which the value of the goods has been increased by subjection to process; the Customs Bureau may if it thinks fit, fix the amount by reference to the sum which is shown to its satisfaction to have been paid for the process of such goods.

(b) Photographic and cinematographic film exposed in Liberia and developed or printed abroad shall be exempt from duty on importation.

(c) Nothing in this Section shall operate to effect in any way a legal exemption from specified customs duties conferred by law on the importation into Liberia of goods which have been exported therefrom for the purpose of being subjected to and have been so subjected to, any process, outside Liberia for which such exemption is allowed.

#### ***Section 1543-1544. Reserved***

### **Subchapter B. Temporary Admission**

#### ***Section 1545. Definition***

(a) Under the temporary admission procedure foreign goods intended for re-export may be used in Liberia, with total relief from import duties and taxes, and without being subject to legal measures of an economic nature, insofar as they do not prohibit the entry or exit of goods into or from Liberia.

(b) The temporary admission procedure may only be used if the following conditions are met:

- (1) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;

- (2) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure;
- (3) unless otherwise provided for in the customs laws, provision of a guarantee in order to ensure payment of the amount of any import duty and taxes which may be incurred in respect of the goods; and
- (4) the requirements for total duty relief specified by the customs laws are met.

#### ***Section 1546. Situations Covered by Temporary Admission Procedure***

The Minister shall by regulation specify the cases in which, and the conditions under which, the temporary admission procedure may be used.

In adopting those measures, account shall be taken of international agreements and of the nature and the use of the goods.

#### ***Section 1547. Discharge of the Temporary Admission Procedure***

The temporary admission procedure shall be discharged when the goods are re-exported or placed under a subsequent customs procedure.

#### ***Section 1548. Transfer of Temporary Admission***

On request, the Customs Bureau may authorize the transfer of the benefits of the temporary admission procedure to another person provide that such person

- satisfies the conditions specified in the customs laws regarding the procedure, and
- accepts the obligations of the person who declared the good for temporary admission.

#### ***Section 1549. Period of Time Allowed for Temporary Admission***

(a) The Customs Bureau shall determine the period within which goods placed under the temporary admission procedure must be discharged.

Such period must be long enough for the objective of authorized use to be achieved.

The maximum period during which goods may remain under the temporary admission procedure shall be 24 months even where the procedure was discharged by placing the goods under the customs warehouse or free zone procedure and subsequently placing them under the temporary admission procedure again.

(b) Where, in exceptional circumstances, the authorized use cannot be achieved within the periods referred to in subsections (a) and (b), the Customs Bureau may, at the duly justified request of the declarant or an authorized transferee, extend those periods for a reasonable duration.

#### ***Section 1550-1554. Reserved***

## **Subchapter C. Customs Warehouse**

### ***Section 1555. Definition***

(a) Under the customs warehousing procedure foreign goods may be stored in Liberia in a customs-controlled area licensed for that purpose without being subject to-

- (1) import duties and taxes; or
- (2) legal measures of an economic nature, insofar as they do not prohibit the entry or exit of goods into or from Liberia.

(b) In accordance with Section 1657, domestic goods may be placed under the customs warehousing procedure in order to benefit from drawback of import duties on condition that they will be subsequently exported.

(c) The Customs Bureau may, where an economic need exists and customs supervision will not be adversely affected, authorize the following to take place in a customs warehouse:

- (1) storage of domestic goods, or
- (2) processing of goods under the inward processing procedure, subject to the conditions specified for that procedure;

provided, however, that such goods shall not be regarded as being under the customs warehousing procedure.

### ***Section 1556. Authorized Operations***

Subject to such conditions and restrictions as the Customs Bureau sees fit to impose, and without prejudice to any reasonable conditions imposed by the customs warehouse proprietor, any person entitled to dispose of the warehoused goods shall be allowed to-

- (a) inspect the goods
- (b) take samples, against payment of import duties and taxes wherever applicable;
- (c) carry out operations necessary for preservation of the goods; and
- (d) carry out such other normal handling operations as are necessary to improve the packaging or marketable quality of the goods or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, and repacking.

### ***Section 1557. Transfer of Ownership***

Subject to such conditions and restrictions as the Minister by regulation may prescribe, transfer of the ownership of goods under the customs warehouse procedure shall be allowed.

### ***Section 1558. Duration of Customs Warehouse Procedure***

(a) No goods shall remain in customs warehouse for longer than two years from the date first placed under the customs warehouse procedure; provided that, the Customs Bureau may allow an extension of time not to exceed four years from such date.

(b) If any goods which have not been duly cleared for withdrawal remain in warehouse beyond the time allowed in subsection (a) above, the Customs Bureau may cause the goods to be removed to a customs controlled area licensed for temporary storage of goods at the risk and expense of the warehouse proprietor or importer or owner of the goods.

#### ***Section 1559. Inter-Warehouse Transfers***

Subject to such conditions and restrictions as the Customs Bureau may impose, any person entitled to dispose of the goods may move all or a part of them from one customs warehouse to another.

#### ***Section 1560. Responsibility***

(a) The customs warehouse licensee and the declarant or subsequent owner of the goods shall be responsible for the following:

- (1) ensuring that goods are not removed from customs supervision;
- (2) fulfilling the obligations arising from the storage of goods covered by the customs warehousing procedures;
- (3) complying with the particular conditions specified in the license for the operation of a customs warehouse.

(b) By way of derogation from subsection (a), where the license concerns a public customs warehouse, it may provide that the responsibilities referred to in points (1) or (2) of subsection (a) devolve exclusively upon the declarant or subsequent owner of the goods.

(c) The declarant or subsequent owner of the goods shall be responsible for -

- (1) fulfilling the obligations arising from the placing of the goods under the customs warehousing procedure.
- (2) unless otherwise provided for in the customs laws, provision of a guarantee in order to ensure payment of the amount of any import duty and taxes which may be incurred in respect of the goods.

#### ***Section 1561. Discharge of the Procedure***

The customs warehouse procedure shall be discharged when the goods placed under the procedure are placed under a subsequent customs procedure, have left Liberia, have been destroyed with no waste remaining, or are abandoned to the Government in accordance with Section 1535.

#### ***Section 1562-1564. Reserved***

### **Subchapter D. Free Zone**

#### ***Section 1565. Definition***

(a) Under the free zone procedure foreign goods may be placed in an area designated under the laws of Liberia as a free zone or free port without being subject to-

- (1) import duties and taxes; or



- (2) legal measures of an economic nature, insofar as they do not prohibit the entry or exit of goods into or from Liberia.
- (b) In accordance with Section 1657, and subject to such conditions and restrictions as the Customs Bureau may prescribe by regulation, domestic goods may be placed under the free-zone procedure in order to benefit from drawback of import duties.

#### ***Section 1566.Domestic Goods in Free Zones***

- (a) Domestic goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free-zone procedure.
- (b) At the request of the person concerned, the Customs Bureau shall certify the customs status as domestic goods of the following goods:
  - (1) domestic goods which enter a free zone;
  - (2) domestic goods which have undergone processing operations within a free zone;
  - (3) goods released for home use within a free zone.

#### ***Section 1567.Presentation of Goods and their Placement under the Procedure***

- (a) Goods brought into a free zone shall be presented to the Customs Bureau and undergo the prescribed customs formalities in the following cases:
  - (1) where they are brought into the free zone directly from outside of Liberia;
  - (2) where they have been placed under a customs procedure which is ended or discharged when they are placed under the free-zone procedure;
  - (3) where they are placed under the free-zone procedure in order to benefit from drawback of import duties and taxes;
  - (4) where legislation establishing the free zone or other legislation provides for such formalities.
- (b) Goods brought into a free zone in circumstances other than those covered by paragraph 1 of subsection (a) need not be presented to customs.
- (c) Without prejudice to Section 1566, goods brought into a free zone are deemed to be placed under the free-zone procedure at the moment of their entry into a free zone, unless they have already been placed under another customs procedure.

#### ***Section 1568.Authorized Operations***

Goods placed under the free zone procedure may undergo-

- (a) the usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale, subject to such conditions and restrictions as the Customs Bureau sees fit to impose; and
- (b) such other operations or processing as may be provided under the legislation establishing the free zone or other legislation.

### ***Section 1569. Foreign Goods in Free Zones***

- (a) Foreign goods may, while they remain in a free zone, be released for home use or be placed under the inward processing or temporary admission procedure, under the conditions laid down for those procedures.

In such cases the goods shall not be regarded as being under the free-zone procedure.

- (b) Without prejudice to the provisions applicable to ship stores, where the procedure concerned so provides, subsection (a) of this Section shall not preclude the use or consumption of goods of which the release for home use or temporary admission would not entail application of import duties or non-tariff measures in force governing international trade.

In the case of such use or consumption, no customs declaration for the release for free circulation or temporary admission procedure shall be required.

Such declaration shall, however, be required if such goods are subject to a tariff quota or ceiling.

### ***Section 1570. Bringing Goods out of Free Zones***

Without prejudice to legislation establishing the free zone or other legislation, goods in a free zone may be exported from Liberia, or brought into another part of Liberia from the free zone.

Where not otherwise declared for a customs procedure, foreign goods brought from a free zone into another part of Liberia shall be considered goods in temporary storage.

### ***Section 1571. Customs Status***

Where goods are brought out of a free zone into another part of Liberia or placed under a customs procedure, they shall be regarded as foreign goods unless their customs status as domestic goods has been proven by the certificate referred to in Section 1566(b) or by any other status document provided for in the customs laws.

However, for the purposes of applying export duties and export licenses or export control measures prescribed by law, such goods shall be regarded as domestic goods, unless it is established that they do not have the customs status of domestic goods.

### ***Section 1572. Transfer of Ownership***

Subject to such conditions and restrictions as the Minister by regulation may prescribe, transfer of the ownership of goods under the free zone procedure shall be allowed.

### ***Section 1573. Discharge of the Procedure***

The free zone procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have left Liberia, or have been destroyed with no waste remaining, or are abandoned to the Government in accordance with Section 1535.

### ***Section 1574. Reserved***

## Subchapter E. Transit

### *Section 1575. Definition*

(a) Under the transit procedure, any foreign goods other than explosives and goods the importation of which is prohibited may be moved from one port of entry to another within Liberia by a bonded carrier without being subject to-

- (1) import duties and taxes or
- (2) legal measures of an economic nature, insofar as they do not prohibit the entry or exit of goods into or from Liberia.

(b) A movement as referred to in subsection (a) shall take place in one of the following ways:

- (1) under the transit procedure under the customs laws;
- (2) in accordance with the TIR Convention, provided that such movement:
  - (i) began or is to end outside Liberia; or
  - (ii) is effected between two points in Liberia through the territory of a country or territory outside Liberia;
- (3) in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
- (4) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

(c) The Minister shall prescribe regulations setting out the cases and conditions under which goods may be transported under the transit procedure otherwise than by a bonded carrier, and such other measures as necessary for the operation of the transit procedure.

### *Section 1576. Transit Obligations of Declarant and Carrier*

(a) A declarant who places goods under the transit procedure shall be responsible for:

- (1) presentation of the goods intact and the required information at the customs office of destination within the prescribed time limit, by means of any prescribed itinerary, and in compliance with the measures taken by the Customs Bureau to ensure their identification;
- (2) observance of the customs laws relating to the procedure;
- (3) unless otherwise provided for in the customs laws, provision of a guarantee in order to ensure payment of the amount of any import duty and taxes which may be incurred in respect of the goods.

(b) The obligation of the declarant shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs laws.

(c) A carrier or recipient of goods who accepts goods knowing that they are moving under the transit procedure shall also be responsible for presentation of the goods intact at the customs office of

destination within the prescribed time limit, by means of any approved routes as may be specified by the Customs Bureau, and in compliance with the measures taken by the Customs Bureau to ensure their identification.

#### ***Section 1577. Discharge of the Transit Procedure***

The transit procedure shall be discharged by the Customs Bureau when it is in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

#### ***Section 1578. Status of Goods at Customs Office of Destination***

Where not otherwise declared for a customs procedure, foreign goods for which the transit procedure is ended shall have the status of goods in temporary storage.

The transit document shall constitute the declaration for temporary storage.

#### ***Section 1579. Reserved***

### **Subchapter F. Transshipment**

#### ***Section 1580. Definition***

(a) Under the transshipment procedure, any foreign goods may be transferred from an importing vessel or aircraft to an exporting vessel or aircraft within the same port of entry without being subject to:

- (1) import duties and taxes; or
- (2) legal measures of an economic nature, other than those provisions which prohibit the entry of goods into, or exit of goods from, Liberia.

(b) The Minister shall by regulation-

- (1) designate the ports of entry where goods may be transshipped;
- (2) specify the maximum time period allowed after arrival for the export of goods that are placed under the transshipment procedure; and
- (3) adopt such other measures as may be deemed necessary for implementation of this Subchapter.

#### ***Section 1581. Admission to Transshipment***

(a) Notwithstanding Section 1510 of this Code, a declaration to place goods under the transshipment procedure may be lodged prior to the arrival of the goods to Liberia.

(b) Subject to such restrictions and conditions as the Minister may prescribe by regulation, an advance cargo declaration submitted under Section 1400 in respect of goods transshipped may serve as a declaration for transshipment.

(c) Notwithstanding the provisions of Section 1415 of this Code, goods placed under the transshipment procedure may be exported from Liberia without submission of a pre-departure declaration.

### ***Section 1582. Transshipment Obligations***

(a) A declarant who places goods under the transshipment procedure shall be responsible for:

- (1) securing the goods off-loaded from the importing vessel or aircraft in a customs controlled area duly licensed for that purpose;
- (2) compliance with any measures taken by Customs Bureau to ensure the identification of the goods;
- (3) loading the goods on the exporting carrier within the prescribed time limit, and
- (4) observance of the customs laws relating to the procedure.

(b) The obligation of the declarant shall be met and the transshipment procedure shall end when the goods are loaded on board the vessel or aircraft that will export the goods from Liberia.

(c) Transshipment goods may be moved from one customs-controlled area to another at the same port of entry where the goods were offloaded subject to prior authorization of the Customs Bureau.

### ***Section 1583. Reserved***

## **Subchapter G. Inward Processing**

### ***Section 1584. Definitions***

In this subchapter-

(a) “**processing operations**” means any of the following:

- (1) the working of goods, including erecting or assembling them or fitting them to other goods;
- (2) the processing of goods;
- (3) the destruction of goods;
- (4) the repair of goods, including restoring them and putting them in order;
- (5) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories).

(b) “**rate of yield**” means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure.

(c) “**processed products**” means goods placed under the inward processing procedure which have undergone processing operations.

(d) “**equivalent goods**” means goods described in Section 1587.

### ***Section 1585. Inward Processing***

(a) Without prejudice to use of equivalent goods, under the inward processing procedure foreign goods may be used in the Liberia in one or more processing operations without such goods being subject to any of the following:

- (1) import duties and taxes;

- (2) legal measures of an economic nature in force governing international trade, insofar as they do not prohibit the entry or exit of goods into or from Liberia.
- (b) The inward-processing procedure may be used in cases other than repair and destruction only where, without prejudice to the use of production accessories, the goods placed under the procedure can be identified in the processed products.

In the case of equivalent goods, the inward processing procedure may be used where compliance with the conditions prescribed in respect of use of equivalent goods can be verified.

- (c) In addition to subsections (a) and (b), the inward-processing procedure may also be used for goods intended to undergo operations to ensure their compliance with technical requirements for their release for free circulation.

#### ***Section 1586.Authorization***

- (a) An authorization from the Customs Bureau shall be required for the use of the inward processing procedure.

The conditions under which the use of the inward processing procedure is permitted shall be set out in the authorization.

- (b) The Minister shall by regulation adopt measures for-
  - (1) the granting of the authorization referred to in subsection (a);
  - (2) the cases in which review of the authorization is to be carried out;
  - (3) the conditions under which the authorization is granted;
  - (4) the conditions under which the authorization may be suspended or revoked; and
  - (5) the form of, and any time limit for, the completion of formalities.
- (c) Except where otherwise provided for in the customs laws, the authorization referred to in subsection (a) shall be granted only to the following persons:
  - (1) persons who are established in Liberia;
  - (2) persons who provide the necessary assurance of the proper conduct of the operations and provide a guarantee; and
  - (3) the person who carries out processing operations on the goods or arranges for them to be carried out.
- (d) Except where otherwise provided for and in addition to subsection (c), the authorization referred to in subsection (a) shall be granted only where the following conditions are fulfilled:
  - (1) where the Customs Bureau is able to exercise customs supervision without having to introduce administrative arrangements disproportionate to the economic needs involved;
  - (2) where the essential interests of Liberian producers would not be adversely affected by an authorization (economic conditions).

The essential interests of Liberian producers shall be deemed not to be adversely affected except where evidence to the contrary exists or the Liberian Tariff Commission has by regulation provided

that such interests are deemed adversely affected in the circumstances presented by the authorization.

- (e) Where evidence exists that the essential interests of Liberian producers are likely to be adversely affected by the grant of an authorization under this Section, an examination of the economic conditions by the Liberian Tariff Commission shall take place in accordance with Section 1812 of this Code.
- (f) The Liberian Tariff Commission shall by regulation adopt measures governing the following:
  - (1) examination of the economic conditions;
  - (2) the determination of cases in which the essential interests of Liberian producers are likely to be adversely affected;
  - (3) the determination of cases in which the essential interests of Liberian producers shall be deemed to be adversely affected.
- (g) The holder of the authorization shall notify the Customs Bureau of all factors arising after the authorization was granted which may influence its continuation or content.

#### ***Section 1587. Equivalent Goods***

- (a) Equivalent goods shall consist in domestic goods which are processed instead of the goods placed under the inward processing procedure.

Except as the Minister may provide by regulation, equivalent goods shall have the same eight-digit tariff code, the same commercial quality, and the same technical characteristics as the goods which they are replacing.

- (b) The Customs Bureau shall authorize the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured:
  - (1) the use of equivalent goods under the inward processing procedure;
  - (2) the exportation of processed products obtained from equivalent goods before the importation of the goods they are replacing (“prior exportation”);
- (c) The use of equivalent goods shall not be permitted where it would lead to an unjustified import duty advantage.

In the case of prior exportation referred to in paragraph (2) of subsection (b) of this Section, and where the processed products would be liable to export duties if they were not being exported in the context of the inward processing procedure, the holder of the authorization shall provide a guarantee to ensure payment of the duties should the foreign goods not be imported within the period referred to in Section 1593.

#### ***Section 1588. Records***

Except as otherwise provided under the customs laws, the person authorized under Section 1586 and all persons carrying on an activity involving the storage, working or processing of goods placed under the inward processing procedure or the processed products, shall keep records in a form approved by the Customs Bureau.

The records must enable the Customs Bureau to supervise the inward processing procedure, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.

#### ***Section 1589. Transfer of Rights and Obligations***

The rights and obligations of the holder of an authorization with regard to goods which have been placed under the inward processing procedure may, under the conditions prescribed by the Customs Bureau, be fully or partially transferred to other persons who comply with the conditions prescribed for the procedure.

#### ***Section 1590. Movement of Goods***

Goods placed under the inward processing procedure may be moved between different places in the Liberia, insofar as this is provided for in the authorization or under the customs laws.

#### ***Section 1591. Standard Rates of Yield***

Except where a rate of yield has been specified by other law the Customs Bureau shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Section 1236 and Section 1237.

#### ***Section 1592. Discharge of the Procedure***

The inward processing procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have left Liberia, or have been destroyed with no waste remaining, or are abandoned to the Government in accordance with Section 1535.

#### ***Section 1593. Period for Discharge of the Procedure***

- (a) The Customs Bureau shall specify the period within which the inward-processing procedure is to be discharged, in accordance with Section 1592.

That period shall run from the date on which the foreign goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.

- (b) The Customs Bureau may grant an extension, of reasonable duration, of the period specified pursuant to subsection (a), on submission of a duly justified request by the holder of the authorization.

The authorization may specify that a period which commences in the course of a calendar month, quarter or semester shall end on the last day of a subsequent calendar month, quarter or semester respectively.

- (c) In cases of prior exportation in accordance with Section 1587(b)(2), the Customs Bureau shall specify the period within which the foreign goods must be declared for the procedure. That period shall run from the date of acceptance of the export declaration relating to the processed products obtained from the corresponding equivalent goods.

#### ***Section 1594. Reserved***



## **Subchapter H.Export**

### ***Section 1595.Definition***

- (a) Domestic goods destined to leave Liberia shall be placed under the export procedure.
- (b) The provisions of Section 1416 concerning exit formalities shall apply to goods placed under the export procedure.

## **Subchapter I.Stores**

### ***Section 1596.Stores on Board Arriving Vessels and Aircraft***

- (a) Subject to such conditions and restrictions as the Minister may by regulation impose, and except as otherwise provided under this Subchapter, goods carried as stores on aircraft or vessels arriving from a place outside Liberia and duly reported on arrival shall be exempt from import duties and taxes, provided that such stores -
  - (1) shall not be used before the departure of the ship or aircraft from its last port of departure in Liberia otherwise than for the use of the passengers or crew, or for the service, of the ship or aircraft; and
  - (2) shall not be unshipped or unloaded.
- (b) The Customs Bureau may require the person in charge of the vessel or aircraft to take appropriate measures to prevent any unauthorized use of the stores including sealing of the stores, when necessary.

### ***Section 1597.Other Disposal of Stores***

- (a) Notwithstanding Section 1596, goods carried as stores on aircraft or vessels arriving from a place outside Liberia and duly reported on arrival may, with the permission of the proper officer and subject to such conditions and restrictions as the Minister may by regulation impose, be -
  - (1) landed for temporary custody in a secure place approved by the Customs Bureau and reshipment on the same aircraft or vessel for use on a flight or voyage to an eventual destination outside Liberia;
  - (2) landed for immediate transfer at the same place to another vessel or aircraft of the same line for use on a voyage or flight to an eventual destination outside Liberia; or
  - (3) landed for placement under the customs warehouse procedure, without the payment of duty.
- (b) Provided they contain no articles prohibited to be imported into Liberia, stores referenced in subsection (a) of this Section may, with the permission of the Customs Bureau, be entered for home use on payment of the duty due.

***Section 1598. Supply of Stores Exempted from Customs Duties***

- (a) Under such regulations as the Minister may prescribe, foreign or domestic goods intended for use as stores on vessels or aircraft engaged in the foreign trade may be withdrawn free of any customs duties from any customs warehouse or from continuous customs custody elsewhere or from a free zone.
- (b) Under such regulations as the Minister may prescribe, fuel oil, replacement parts, accessories, equipment and consumable stores, other than clothing, tobacco and alcoholic beverages, may be shipped free of import duty from any warehouse or from continuous customs custody elsewhere or from a free zone, on any vessel registered in Liberia and engaged in domestic trade.

***Section 1599. Reserved***

## Chapter 16. Customs Duties and Taxes

### Subchapter A. The Customs Tariff

#### *Section 1600. Definitions*

For purposes of this Subchapter-

- (a) “**Harmonized System Convention**” means the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on June 14, 1983.
- (b) “**Harmonized System**” means the Harmonized Commodity Description and Coding System established by and appended to the Harmonized System Convention, as amended..

#### *Section 1601. Customs Tariff*

- (a) Import and export duties shall be based on the Customs Tariff.

Other measures prescribed by the customs law or other legislation of Liberia shall be applied in accordance with the tariff classification of those goods where appropriate.

- (b) The Customs Tariff shall comprise the following:
  - (1). the Harmonized System;
  - (2). subdivisions to the Harmonized System established by the Minister in accordance with the provisions of this subchapter;
  - (3). preliminary provisions, additional section or chapter notes and footnotes relating to such subdivisions;
  - (4). units of measure of goods as the Minister may establish for statistical purposes; and
  - (5). the rates of customs duty and other charges applicable to goods falling under such subdivisions.
- (c) The imposition of import and export duties may be subject to such requirements, conditions and exclusions as may be determined in the Customs Tariff.
- (d) The Customs Tariff may provide for the granting of exemptions, partial exemptions or relief in respect of a duty on dutiable goods, including for –
  - (1). the circumstances in which exemption, partial exemption or relief may be granted in respect of the relevant duty;
  - (2). the state entity, body or person authorised to grant such exemptions, partial exemptions or relief;
  - (3). the persons who may apply for such exemptions, partial exemptions or relief;
  - (4). the procedures to regulate the submission, processing and consideration of applications and the granting of such exemptions, partial exemptions or relief;

- (5). time and other limitations on the submission of applications and the granting of such exemptions, partial exemptions or relief; and
- (6). the conditions on which such exemptions, partial exemptions or relief may be granted.

#### ***Section 1602.Issue of Customs Tariff***

- (a) Subject to Section 1605, the Minister shall, by notice in the Official Gazette, issue a Customs Tariff replacing Schedules I and III to the Revenue Code of Liberia Act of 2000 (December 15, 2000).
- (b) The Customs Tariff issued under subsection (a) shall incorporate all duties, rates, exemptions or reliefs provided for in Schedules I and III to the Revenue Code of Liberia Act of 2000 (December 15, 2000) without change, except as may be strictly consequent to, or necessitated by, the structure and nomenclature of the Customs Tariff.
- (c) Until the Minister issues a Customs Tariff in terms of subsection (a), Schedules I and III to the Revenue Code of Liberia Act of 2000 shall for all purposes be regarded as the Customs Tariff issued in terms of subsection (a).

#### ***Section 1603.Authority to Amend the Customs Tariff***

Subject to Section 1605, the Minister may, by notice in the Official Gazette, make amendments to the Customs Tariff if the amendment is necessary to implement:

- (a) any international obligations on tariffs and trade binding on Liberia; or
- (b) an international agreement to which Liberia is a party, or any amendment to such agreement;
- (c) to effect any changes in –
  - (1). terminology used in international tariffs and trade instruments; or
  - (2). mechanisms or procedures applicable to international trade.

#### ***Section 1604.Validity Dates***

Issuance of a Customs Tariff under Section 1601(a), or any amendment to the Customs Tariff under Section 1602, shall not take effect before the 30<sup>th</sup> day after the date of its publication in the Official Gazette.

#### ***Section 1605.Submission of Customs Tariff to Legislature***

- (a) The Ministry may issue and publish a Customs Tariff under Section 1601(a), or amend and publish the Customs Tariff under Section 1603, only after the expiration of a 60-day period beginning on the date on which the Minister submits a report to the Legislature that sets forth the proposed Customs Tariff or proposed amendment and the reasons therefor.

The 60-day period referred to in paragraph (a) shall be computed by excluding the days on which Legislature is not in session.

- (b) If the Legislature by resolution rejects the proposed Customs Tariff issued under Section 1601(a), or the proposed amendment thereto, such proposed Customs Tariff or amendment shall not be issued.

### ***Section 1606. Tariff Classification of Goods***

- (a) For the application of tariff or non-tariff measures, “tariff classification” of goods shall consist in the determination of one of the subheadings of the Customs Tariff under which those goods are to be classified.
- (b) The subheading determined in accordance with subsection (a) shall be used for the purpose of applying the measures linked to that subheading.

### ***Section 1607-1609. Reserved***

## **Subchapter B. Customs Valuation of Goods**

### ***Section 1610. Scope***

For the purposes of applying the Customs Tariff and non-tariff measures prescribed by the customs laws, the customs value of imported goods shall be determined in accordance with Section 1611 and Section 1612, and the customs value of exported goods shall be determined in accordance with Section 1613.

### ***Section 1611. Primary Method of Valuation of Imported Goods***

- (a) The primary basis for the customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to Liberia, plus:
  - (1). the cost of transport of the imported goods to the port or place of importation in Liberia;
  - (2). loading and handling charges associated with the transport of the imported goods to the port or place of importation in Liberia;
  - (3). the cost of insurance; and
  - (4). such other additions as may be applicable under the regulations adopted pursuant to Section 1614.
- (b) The price actually paid or payable is the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of sale of the imported goods.
- (c) The transaction value shall apply provided that the following conditions are satisfied:
  - (1) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:
    - (i). restrictions imposed or required by a law or by the public authorities in Liberia;
    - (ii). limitations of the geographical area in which the goods may be resold;
    - (iii). restrictions which do not substantially affect the customs value of the goods;
  - (2) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;

- (3) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the regulation adopted pursuant to Section 1614;
- (4) the buyer and seller are not related or the relationship did not influence the price.

#### ***Section 1612.Secondary Valuation Methods of Imported Goods***

- (a) Where the customs value of imported goods cannot be determined under Section 1611, it shall be determined by proceeding sequentially from paragraph (1) to paragraph (4) of subsection (b) of this Section, until the first paragraph under which the customs value of goods can be determined.

The order of application of paragraph (3) and (4) shall be reversed, if the declarant so requests.

- (b) The customs value, pursuant to subsection (a), shall be:

- (1) the transaction value of identical goods sold for export to Liberia and exported at or about the same time as the goods being valued;
- (2) the transaction value of similar goods sold for export to Liberia and exported at or about the same time as the goods being valued;
- (3) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within Liberia in the greatest aggregate quantity to persons not related to the sellers;
- (4) the computed value.

- (c) Where the customs value cannot be determined under subsection (a), it shall be determined, on the basis of data available in Liberia, using reasonable means consistent with the principles and general provisions of the following:

- (1) the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade;
- (2) Article VII of General Agreement on Tariffs and Trade;
- (3) this subchapter.

#### ***Section 1613.Valuation of Exported Goods***

Where no specific value is fixed by law for the purpose of levying export duties, an ad-valorem duty shall be assessed by taking the market value of such goods at the place of exportation at the time of export. The market value shall be taken to be the price at which the exported goods are freely sold to a purchaser abroad, or, in the absence of such sales, offered for sale in the ordinary course of trade at the place of export. The market value shall include the cost of containers and coverings of whatever nature and all owner costs, charges and expenses incurred at the place of export before the actual shipment of such goods.

#### ***Section 1614.Regulations***

The Minister shall adopt measures for implementation of this subchapter which shall include:

- (a) the elements which, for the purposes of determining the customs value of imported goods, must be added to the price actually paid or payable, or which may be excluded;
- (b) the elements which are to be used to determine the computed value of imported goods;
- (c) the method of determination of the customs value in specific cases, and with regard to goods for which a customs debt is incurred after the use of the inward processing or free zone procedures;
- (d) any further conditions, provisions and rules necessary for the application of this subchapter.

#### ***Section 1615-1619. Reserved***

### **Subchapter C. Country of Origin of Goods**

#### ***Section 1620. Scope***

- (a) For purposes of this subchapter-
  - (1) ***“preferential rules of origin”*** shall mean those rules used to determine the origin of goods for purposes of applying preferential tariff or preferential non-tariff measures-
    - contained in agreements which Liberia has concluded with certain countries or territories or groups of such countries or territories, or
    - adopted unilaterally by Liberia in respect of certain countries or territories or groups of such countries or territories.
  - (2) ***“non-preferential rules of origin”*** shall mean those rules used to determine the origin of goods for purposes of applying the Customs Tariff and non-tariff measures established under the customs laws, in circumstances where preferential rules of origin do not apply.
- (b) Section 1621 to Section 1623 of this subchapter set out the non-preferential rules of origin. Section 1624 sets out preferential rules of origin.

#### ***Section 1621. Non-Preferential Rules of Origin: Definition***

- (a) Goods wholly obtained in a single country or territory shall be regarded as having their origin in that country or territory.
- (b) Goods the production of which involved more than one country or territory shall be deemed to originate in the country or territory where they underwent their last substantial transformation.

#### ***Section 1622. Non-Preferential Rules of Origin: Proof***

- (a) Where an origin has been indicated in the goods declaration pursuant to the customs laws, the Customs Bureau may require the declarant to prove the origin of the goods.
- (b) Where proof of origin of goods is provided pursuant to the customs laws, the Customs Bureau may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin does comply with the rules prescribed by the relevant legislation.

- (c) A document proving origin may be issued by the Customs Bureau where the exigencies of trade so require.

#### ***Section 1623. Non-Preferential Rules of Origin: Regulations***

The Minister shall by regulation adopt measures for the implementation of Section 1621 and Section 1622.

#### ***Section 1624. -Preferential Origin of Goods***

- (a) In the case of goods benefiting from preferential measures contained in agreements which Liberia has concluded with certain countries or territories or with groups of such countries or territories, the rules on preferential origin shall be specified in those agreements.
- (b) In the case of goods benefiting from preferential measures adopted unilaterally by Liberia in respect of certain countries or territories or groups of such countries or territories, the Minister shall, by regulation, adopt measures specifying the rules on preferential origin.
- (c) The Minister shall by regulation adopt measures necessary for the implementation of rules referred to in this Section.

#### ***Section 1625-1629. Reserved***

### **Subchapter D. Assessment and Payment**

#### ***Section 1630. Incurrence of Customs Debt***

- (a) A customs debt on importation shall be incurred when foreign goods liable to import duties or taxes, are placed under the customs procedure for home use.
- (b) A customs debt on exportation shall be incurred when goods liable to export duties are placed under the customs procedure for exportation.
- (c) The customs debt shall be incurred at the time of acceptance of the goods declaration in question.
- (d) The declarant shall be the debtor.

#### ***Section 1631. Incurrence of Customs Debt through Non-Compliance: Import***

- (a) A customs debt on importation of goods liable to import duties or taxes shall be incurred through-
  - (1) the unlawful introduction of foreign goods into Liberia;
  - (2) the unlawful removal of foreign goods from a customs-controlled area or a free zone to another part of Liberia
  - (3) the failure to-
    - i) comply with conditions governing the use of a customs procedure under which the goods have been placed or the granting of a reduced or zero rate of import duty by virtue of the end use of the goods; or
    - ii) fulfill obligations arising, in respect of foreign goods, from their temporary storage; or



- (4) the consumption or use of foreign goods in a free zone or customs controlled area except as permitted under the customs laws.

Where goods disappear and where their disappearance cannot be explained to the satisfaction of the Customs Bureau, the Customs Bureau may regard the goods as having been consumed or used in the free zone or the customs controlled area.

(b) The customs debt on importation shall be incurred-

- (1) at the time of unlawful introduction, in the circumstances described in paragraph (1) of subsection (a);
- (2) at the time of the unlawful removal, in the circumstances described in paragraph (2) of subsection (a);
- (3) at the time of acceptance of the goods declaration, in the circumstances described in point (i) of paragraph (3) of subsection (a);
- (4) at the time the obligation under the customs laws is not met, in the circumstances described in point (ii) of paragraph (3) of subsection (a).
- (5) at the moment when the goods are consumed or are first used, in the circumstances described in paragraph (4) of subsection (a).

(c) The debtor shall be-

- (1) in the circumstances described in paragraph (1) of subsection (a)-
  - i) the person who introduced the goods unlawfully,
  - ii) any persons who participated in the unlawful introduction and who were aware or should have been reasonably aware that such introduction was unlawful, and
  - iii) any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been introduced unlawfully.
- (2) In the circumstances described in paragraph (2) of subsection (a)-
  - i) the person who removed the goods,
  - ii) any persons who participated in such removal and who were aware or should reasonably have been aware that the goods were being unlawfully removed,
  - iii) any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been unlawfully removed, and
  - iv) where appropriate, the person required to fulfil the obligations arising from temporary storage of the goods or from the use of the procedure under which those goods are placed.
- (3) in the circumstances described in paragraph (3) of subsection (a), the person who is required, according to the circumstances, either to fulfill the obligations in respect of the goods from their

temporary storage or from use of the procedure under which they have been placed or to comply with the conditions governing the placing the goods under that procedure;

- (4) in the circumstances described in paragraph (4) of subsection (a), the person who consumed or used the goods and any persons who participated in such consumption or use and who were aware or should reasonably have been aware that the goods were being consumed or used under conditions other than those permitted under the customs laws.

Where the Customs Bureau regards goods which have disappeared as having been consumed or used in the free zone or the customs controlled area and it is not possible to apply the preceding paragraph, the person liable for payment of the customs debt shall be the last person known to the Customs Bureau to have been in possession of the goods.

#### ***Section 1632. Incurrence of Customs Debt through Non-Compliance: Export***

(a) A customs debt on exportation shall be incurred on removal of domestic goods liable to export duties without a customs declaration, and shall be incurred at the moment the goods actually leave Liberia without such a declaration.

(b) The debtor shall be-

- (1) the person who removed the goods, and
- (2) any persons who participated in such removal and who were aware or should reasonably have been aware that a customs declaration had not been but should have been lodged.

#### ***Section 1633. Joint and Several Liability for Duty and Tax***

Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for the full amount of the debt.

#### ***Section 1634. General rules for Calculation of Customs Duties***

The amount of the import or export duty shall be determined on the basis of those rules for calculation of duty which were applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.

Where it is not possible to determine precisely the time at which the customs debt is incurred, the customs debt shall be deemed to have been incurred at the time Customs Bureau so determines on the basis of available information.

#### ***Section 1635. Special Rules for Calculation of Import Duties***

(a) ***Costs of Usual Handling and Storage.*** Where costs for storage or usual forms of handling have been incurred within Liberia in respect of goods placed under a customs procedure, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the declarant.

However, the customs value, quantity, nature and origin of foreign goods used in the operations shall be taken into account for the calculation of the amount of import duty.

(b) ***Tariff Classification Changes Due to Usual Handling.*** Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within Liberia, the original tariff classification for the goods placed under the procedure shall be applied at the request of the declarant.

(c) ***Inward Processing Products.*** Where a customs debt is incurred for processed products resulting from the inward-processing procedure, the amount of import duty corresponding to such debt shall, at the request of the declarant, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward-processing procedure at the time of acceptance of the goods declaration relating to those goods.

(d) ***Application of Favorable Tariff Treatment and Reliefs.*** Where the customs laws provides for a favorable tariff treatment of goods, or for relief or total or partial exemption from import or export duties, such favorable tariff treatment, relief or exemption shall also apply in cases where a customs debt is incurred pursuant to Section 1631 of this Code, on condition that the failure which led to the incurrence of a customs debt did not constitute an attempt at deception.

(e) ***Goods Removed from Free Zones.*** Where a customs debt is incurred for goods that are removed from a free zone, the amount of import duty corresponding to such debt shall be determined as follows-

- (1) any duties chargeable on the goods shall be those in force with respect to goods of that class or description at the time the debt is incurred;
- (2) any duties chargeable shall be based on the quantity of foreign goods used in the processing of the good removed from the free zone; and
- (3) domestic goods, whether they have been combined or made part, while in the zone, of other goods may be removed therefrom free of duty;

provided that where the Customs Bureau is not satisfied as to the origin of the goods or any part or ingredient thereof duty shall be charged on such goods or such part or ingredient thereof as if they were foreign goods being imported for the first time.

### ***Section 1636.Determination of Customs Duties***

(a) The amount of import or export duty payable shall be determined by the Customs Bureau as soon as they have the necessary information.

(b) Without prejudice to the Customs Bureau's powers to conduct post-release controls under Section 1770, the Customs Bureau may accept the amount of import or export duty payable determined by the declarant.

### ***Section 1637.Assessment Notice***

(a) Except as otherwise provided in the customs laws, the Customs Bureau shall notify the debtor of the customs debt in the form and manner as the Minister shall by regulation prescribe.

(b) The customs debt shall be notified to the debtor no later than 14 days of the date on which the Customs Bureau is in a position to determine the amount of import or export duty payable.

(c) The Customs Bureau may, within the period stated in Section 1638, amend an assessment notice by making such alterations or additions to the assessment as the Minister considers necessary.

#### ***Section 1638.Period of Assessment of Customs Debt***

(a) No customs debt shall be notified to the debtor after the expiration of a period of five years from the date on which the customs debt was incurred.

(b) Where the customs debt is incurred as the result of an act which, at the time it was committed, was liable to give rise to a criminal court proceedings, the five year period specified in subsection (a) shall be extended to a period of 10 years.

(c) Where a protest is filed under Section 1239, the periods specified in subsections (a) and (b) of this Section shall be suspended, for the duration of the protest proceeding and any appeal therefrom, from the date on which the protest is filed.

#### ***Section 1639.Extinguishment of Customs Debt***

(a) Without prejudice to Section 75 of this Act, and any laws relating to non-recovery of the amount of customs debt in the event of the judicially established insolvency of the debtor, a customs debt on importation or exportation is considered extinguished as follows-

- (1) by payment of the amount of customs duties and taxes;
- (2) by remission of the amount of customs duties and taxes; provided that, where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted;
- (3) by the invalidation of the goods declaration which gave rise to the liability;
- (4) by abandonment to the Government or destruction under supervision of the Customs Bureau of the goods liable to customs duties and taxes;
- (5) where the debt arises as a result of the disappearance of the goods or the failure to fulfill an obligation under the customs laws, the total destruction or irrevocable loss of the goods liable to import or export duties and taxes by accident or force majeure, provided-
  - i) that such destruction or loss is duly established to the satisfaction of the Customs Bureau; and
  - ii) if such goods are under the customs warehouse procedure, the period allowed for warehousing under this Code has not expired;
- (6) where the customs debt was incurred pursuant to Section 1631 or Section 1632 of this Code and-
  - i) the failure which led to the incurrence of a customs debt had no significant effect on the correct operation of the customs procedure concerned and did not constitute an attempt at deception; and

- ii) all necessary customs formalities required to comply with customs laws were subsequently carried out;
- (7) where the customs debt was incurred pursuant to Section 1631 of this Code and evidence is provided to the satisfaction of the Customs Bureau that the goods have not been used or consumed in Liberia and have been exported there from; provided, however, that the customs debt shall not be extinguished in such cases in respect of any person or persons who attempted deception; or
- (8) where goods released for home use duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the Customs Bureau.

#### ***Section 1640. Administrative Exemptions***

(a) The Customs Bureau, 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 less than 1000 dollars, 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 Customs Bureau;
- (2) admit articles free of duty and of any tax imposed on or by reason of importation, but the aggregate fair retail value in the country of shipment of articles 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 less than—
  - i) 7,500 dollars in the case of articles sent as bona fide gifts from persons in foreign countries to persons in Liberia, or
  - ii) 15,000 dollars 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, or
  - iii) 15,000 dollars in any other case.

The privilege of this paragraph (a)(2) shall not be granted in any case in which merchandise covered by a single order or contract is forwarded in separate lots to secure the benefit of this paragraph (a)(2); and

- (3) 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 7,500 dollars or such greater amount as may be specified by the Minister by regulation.

(b) The Minister is authorized to prescribe by regulation exceptions to any exemption provided for in subsection (a) of this Section whenever he finds that such action is consistent with the purpose of subsection (a) of this Section or is necessary for any reason to protect the revenue or to prevent unlawful importations.

### ***Section 1641.Payment***

(a) Payment of customs duties and taxes shall be made in cash or by any other means permitted for discharge of tax liabilities under this Act.

(b) Payment may be made by a third person instead of the debtor.

(c) The debtor may in any case pay all or part of the amount of import or export duty and taxes without awaiting expiration of the period he has been granted for payment.

### ***Section 1642.General Time Limits for Payment***

(a) Amounts of import or export duty, corresponding to a customs debt notified in accordance with Section 1637, shall be paid by the debtor within a period time following the assessment notice as prescribed by the Minister.

Without prejudice to Section 50(d), that period shall not exceed 10 days following the assessment notice to the debtor of the amount of customs debt.

(b) If the debtor is entitled to any of the payment facilities set out in Section 1643, payment shall be made within the period specified in relation to those facilities.

(c) The provisions on penalties for late payments and failure to pay taxes under Section 52 apply *mutatis mutandis* to the failure to pay customs debt within the periods prescribed by subsections (a) and (b) of this Section.

### ***Section 1643. Deferred and Periodic Payments***

Notwithstanding Section 74 of this Act, the Minister is authorized to prescribe regulations to allow a person, upon provision of a guarantee and without payment of interest or penalties, to-

(a) defer the payment of import or export duties and taxes payable with respect to goods released to the person, but not to exceed 30 days from date of such release; or

(b) pay the total amount of all import or export duties and taxes relating to all goods released to one and the same person during a calendar month within such period of time fixed by such regulation, but not to exceed 20 days from the end of such month.

### ***Section 1643-1644. Reserved***

## **Subchapter E.Customs Security**

### ***Section 1645.Requirement of Security***

In any case in which bond or other security is not specifically required by law, the Minister may by regulation or specific instruction require, or authorize the Customs Bureau to require, such security he, or it may deem necessary for the protection of the revenue or to assure compliance with any law, regulation, or instruction which the Minister or the Customs Bureau may be authorized to enforce.

### ***Section 1646.Forms of Security***

(a) A security may be provided in one of the following forms:

- (1) a cash deposit, or any other means of payment recognized by the Minister as being equivalent to a cash deposit, made in Liberian dollars;
  - (2) a bond given by a guarantor;
  - (3) another form of guarantee as prescribed by regulation which provides equivalent assurance that import or export duties will be paid and any other obligations arising under the customs laws will be properly discharged.
- (b) The person required to provide a security may choose the form of security. However, the Customs Bureau may refuse to accept the form of security chosen where it is incompatible with the proper functioning of the customs procedure concerned.

The Customs Bureau may require that the form of security chosen be maintained for a specific period.

#### ***Section 1647. Guarantor***

- (a) Except as may be otherwise provided under international agreements, a guarantor must be a third person established in Liberia. The guarantor must be approved by the Customs Bureau.
- (b) The guarantor shall undertake in writing to be jointly and severally liable for discharge of the obligations of the principal under the customs laws and to pay the secured amount of any undischarged obligation.
- (c) The Customs Bureau may refuse to approve the guarantor or the type of guarantee proposed where either the guarantor or the guarantee does not appear certain to ensure payment within the prescribed period of the secured amount.

#### ***Section 1648. General Security***

At the request of the person required to provide a security, the Customs Bureau may authorize the provision of a general security to assure compliance with obligations under the customs laws in respect of two or more operations, declarations or customs procedures.

Such authorization shall be granted only to persons who satisfy the following conditions:

- (a) they are established in Liberia;
- (b) they have a record of compliance with customs and tax requirements;
- (c) they are regular users of the customs procedures involved or are known to the Customs Bureau to have the capacity to fulfill their obligation in relation to those procedures.

#### ***Section 1649. Level of Security***

- (a) The Customs Bureau shall determine the required level of security on the basis of risk assessment taking into account all relevant factors, including-
  - (1) the prior record of the principal in timely payment of duties, taxes, and charges with respect to the transaction(s) involving such payments;

- (2) the prior record of the principal in complying with obligations concerning the storage and movement of imported goods, and other requirements relating to enforcement and administration of the customs laws;
  - (3) the value and nature of the merchandise involved in the transaction(s) to be secured;
  - (4) the degree and type of supervision that the Customs Bureau will exercise over the transaction(s); and
  - (5) the prior record of the principal in honoring bond commitments, including the payment of secured amounts.
- (b) The Customs Bureau may waive the requirement of security in particular cases where justified by risk assessment.

#### ***Section 1650. Additional or Replacement Guarantee***

Where the Customs Bureau establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, compliance with the obligations of the principal under the customs laws, including payment within the prescribed period of import or export duty or other charges, the Customs Bureau shall require an additional guarantee or the replacement of the original guarantee with a new guarantee, according to the choice of the person required to provide the security.

#### ***Section 1651. Release and Cancellation of Security***

- (a) The Customs Bureau shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise.
- (b) Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part, of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.
- (c) The Customs Bureau may authorize the cancellation of any bond provided for in this Subchapter, or of any charge that may have been made against such bond, in the event of a breach of any condition of the bond, upon the payment of such lesser amount or penalty or upon such other terms and conditions as it may deem sufficient. In order to assure uniform, reasonable, and equitable decisions, the Customs Bureau shall publish guidelines establishing standards for setting the terms and conditions for cancellation of bonds or charges thereunder.

#### ***Section 1652. Regulations***

The Minister is authorized to adopt by regulation measures necessary for implementation of this Chapter, including measures prescribing-

- (a) prescribe the conditions and form of bonds, and the manner in which such bonds shall be submitted;
- (b) fix the amount of liquidated damages payable on breach of bond conditions; and



- (c) specify the cases and conditions under which alternative forms of guarantee may be accepted under Section 1646

### *Section 1653-1654. Reserved*

## **Subchapter F. Refund and Drawback of Duty**

### *Section 1655. Refund and Remission of Duty*

- (a) Whenever it is shown to the satisfaction of the Customs Bureau that duty had been paid on any imported or exported goods in excess of that which should have been paid under the law, such excess duty shall be refunded.
- (b) Every claim for refund of duty shall be made within twelve months of payment of the duty.
- (c) Every claim for refund of duty shall be honored by the Minister on presentation of the proper debenture certified as correct by the proper officer.
- (d) In situations other than those referred to in subsection (a), the Customs Bureau may authorize the remission or refund in whole or in part of any customs duties payable or paid by any person on any goods imported or exported provided it is satisfied that it is just and equitable to do so.

Such remission or refund authorized to be made under this subsection may apply either to specific instances or generally or in respect of a specified person or persons of a specified class; and

In lieu of making any remission or refund under this subsection, the Customs Bureau may if satisfied that it is just and equitable to do so direct that there shall be repaid to any person to whom the goods in question have been sold or transferred, an amount not exceeding the amount of customs duties paid thereon or estimated to have been paid thereon.

- (e) No repayment or remission shall be granted under this Section when the situation which led to the assessment of the excess duty results from deception by the debtor or the amount involved is less than that specified by the Minister by regulation under Section 1640(a)(1).

### *Section 1656. Goods Not In Accordance With Contract*

- (a) Where any goods were imported in pursuance of a contract of sale and duty was paid thereon but the description, quality, state or condition of the goods at the time of release from customs custody was not in accordance with the contract, then, if the importer either -

- (1) returns the goods to the supplier, or
- (2) with the permission of the Customs Bureau abandons the goods to the Customs Bureau; or with the permission of the Customs Bureau destroys the goods under customs supervision,

the Minister shall refund to the importer any duties paid:

provided that any refund under this subsection shall be subject to the Customs Bureau being satisfied that the conditions mentioned herein have been complied with and, further, that the goods have not been subjected to use after release from customs custody other than to an extent necessary to discover that the goods were not in accordance with the contract.

- (b) Where the Customs Bureau is satisfied that the goods were shipped without the consent of the consignee and duty has been paid thereon, then if the goods are without having been used,

returned to the consignor or abandoned to the Customs Bureau or destroyed under customs supervision, the Minister shall refund to the importer the duty paid thereon.

- (c) The provisions of this Section shall not apply if the claim for refund of duty is not made within ninety days of the date of release from customs custody or such longer period not exceeding one year as the Customs Bureau may allow.

#### ***Section 1657. Drawback: General Provision***

- (a) Subject to the other provisions of this Section, drawback shall be allowed on goods released for home use if exported, or deposited in a customs warehouse or free zone for exportation or for shipment as stores, in the form of processed products.
- (b) The provisions governing inward processing set out in Section 1584 through Section 1593 of this Code shall apply *mutatis mutandis* to drawback under this Subchapter.
- (c) Drawback shall, except as otherwise provided, be equal to the duty paid on the imported goods incorporated in or used in the manufacture of the processed products, provided that that there is no receipt of an application for an amount of drawback the Customs Bureau may approve an amount which (1) appears to be appropriate, and (2) on average does not result in the duty drawn back amounting to more than the duty paid, and (3) relates to the number or quantity of the goods exported or deposited.
- (d) Drawback shall not be allowed if, since duty was paid, the processed products have been used otherwise than in the course of authorized processing operations or for normal testing.
- (e) Notwithstanding anything herein before contained, drawback shall not be allowed if the amount of the drawback claimed exceeds the value of the goods.

#### ***Section 1658. Claims for Drawback***

- (a) An authorization for drawback shall be obtained before any goods are exported or deposited in a warehouse or free zone.
- (b) Every claim for payment of drawback shall be made within a period of twelve calendar months from the date of exportation or from the date of deposit in a bonded warehouse or free zone.
- (c) Every claim for payment of drawback shall be honored by the Minister on presentation of the proper debenture certified as correct by the Commissioner of Customs.

#### ***Section 1659. Drawback Declaration by Exporter; Drawback Goods Destroyed or Damaged After Shipment***

- (a) The owner of any goods on which drawback is claimed shall make a declaration in the prescribed form to the Minister that the conditions under which drawback is allowed have been fulfilled.
- (b) Where it is proved to the satisfaction of the Customs Bureau that any goods after having been duly placed on board a vessel, aircraft, or vehicle for exportation have been destroyed by accident on board such vessel, aircraft, or vehicle any drawback payable on the goods shall be payable in the same manner as if the goods had been actually exported.
- (c) Where it is proved to the satisfaction of the Customs Bureau that any goods after having duly been placed on board a vessel, aircraft, or vehicle, for exportation have been materially damaged by accident on board such vessel, aircraft, or vehicle any drawback payable in respect of the goods shall, if they are landed in Liberia with the consent of the Commissioner of Customs and are either

abandoned to the Government or destroyed under customs supervision, be payable as if the goods had been actually exported.

*Section 1660-1699. Reserved*

## Chapter 17A. Fines, Penalties and Forfeitures

### Subchapter A. Administrative Fines

#### *Section 1700. Definitions*

For purposes of this subchapter, **materially incorrect**, in relation to a goods declaration means that the declaration contains an error or omission with respect to any of the following matters:

- (a) the identity of the exporter;
- (b) the identity of the importer or consignee;
- (c) the identity of the person making the declaration;
- (d) the identification of the importing or exporting vessel, vehicle or aircraft or its voyage number;
- (e) the bill of lading, air waybill, or container identification details;
- (f) the supplier's invoice number;
- (g) any import or export permit or license number or code;
- (h) the tariff subheading under which the goods are classified under the Customs Tariff;
- (i) the statistical quantity of the goods;
- (j) the currency code for the currency in which the goods are traded;
- (k) the value for duty expressed in the currency in which the goods are traded;
- (l) the value for duty expressed in Liberian currency;
- (m) the country of origin of the goods;
- (n) the country from which the goods have been exported;
- (o) the country of destination of the goods;
- (p) the amount paid or payable to transport the goods to Liberia from the country of exportation , including any amount paid or payable for internal transportation of the goods in that country;
- (q) the insurance costs associated with transporting the goods to Liberia, inclusive of any insurance costs in the country of exportation.

#### *Section 1701. Liability for Administrative Fines*

- (a) **Declaration Errors and Omissions.** Any person who lodges a goods declaration required by this Code, other than a declaration made pursuant to Section 1514, that contains an error or omission and that as a result—
  - (1) an amount of customs duty payable under this Code has not been paid or declared for payment or would not have been paid or declared for payment; or
  - (2) such goods declaration is otherwise materially incorrectshall be liable for an administrative fine.
- (b) **Non-compliance with License Conditions.** Any person who fails to comply with any term or condition of a license issued by the Customs Bureau under authority of—
  - (1) Section 1328, which relates to licensed customs-controlled areas;

- (2) Section 1311, which relates to licensed customs brokers; or
  - (3) Section 1321, which relates relating to licensed bonded carriers
- shall be liable for an administrative fine.

#### ***Section 1702.Amount of Administrative Fines***

- (a) ***Declaration Errors and Omissions.*** The amount of administrative fine under paragraphs (a) of Section 1701 for errors or omissions in a declaration shall the applicable amount set out in paragraph (d) of this Section with respect to each such declaration.
- (b) ***Non-Compliance with License Conditions.*** The amount of administrative fine under paragraph (b) of Section 1701 for failure to comply with license conditions shall be the applicable amount set out in paragraph (d) of this Section with respect to each such failure.
- (c) ***Applicable Fines.*** The applicable amount of an administrative fine under this Section shall be determined as follows:
  - (1) First administrative fine imposed on the person in a two year period - \$25,000 dollars.
  - (2) Second administrative fine imposed on the person in a two-year period - \$50,000 dollars.
  - (3) Third and subsequent administrative fine imposed on the person in a two- year period - \$75,000 dollars.

#### ***Section 1703.Assessment Procedure***

- (a) ***Prior Notification.*** Subject to Section 1704, where the Customs Bureau determines that a person is liable for an administrative fine, the Customs Bureau may issue a written notification of possible administrative fine to the person concerned.

The person concerned shall be provided not more than 20 days from the date of notification given under subsection (a) to respond.

Based on the response of the person concerned or otherwise, if the Customs Bureau is satisfied that the person is entitled to be exempted from the imposition of a fine under Section 1704, no administrative fine shall be imposed under this subchapter.

- (b) ***Final Notice.*** Where a person given notice under paragraph (a) does not, within the period referred to in that paragraph, satisfy the Customs Bureau that the person is entitled to be exempted under Section 1704 from the imposition of a fine, the Customs Bureau shall issue a notice to that person requiring that person to pay, in addition to any customs duty that may be payable, an administrative fine in an amount determined under Section 1702.

#### ***Section 1704.No Fine in Certain Cases***

- (a) ***Declaration Errors and Omissions.*** A person is not liable to the imposition of an administrative fine under this subchapter for errors or omissions in a goods declaration, if—
  - (1). that person has voluntarily disclosed the error or omission to the Customs Bureau before the Customs Bureau has notified the person that—
    - (i). the goods to which the declaration relates have been selected for examination by the Customs Bureau:
    - (ii). documentation is required to be presented to the Customs Bureau in relation to that declaration:

- (iii). the Customs Bureau intends to conduct an audit or investigation in relation to a selection of declarations that includes that declaration, or in relation to declarations made over a period of time that includes the time the declaration was made; or
  - (2). that person satisfies the Customs Bureau that the person formed a view as to the relevant facts pertaining to the declaration which, while incorrect, was reasonable having regard to the information available to that person when the declaration was prepared; or
  - (3). that person satisfies the Customs Bureau that he or she acted in good faith on information provided by the importer, exporter, or supplier of the goods to which the declaration relates, and reliance on the accuracy or completeness of the information so provided was reasonable in the circumstances; or
  - (4). the total correct value for duty of the goods to which the error on the declaration relates is less than \$3,500; or
  - (5). the period between the date the declaration was lodged and the date on which the error or omission was first identified exceeds 4 years; or
  - (6). the declaration was made in accordance with a valid binding decision issued by the Customs Bureau pursuant to Section 1238 of this Code.
- (b) ***Non-Compliance with License Conditions.*** A licensee is not liable to the imposition of an administrative fine under this subchapter for failure to comply with license terms or conditions, if—
- (1). that licensee has voluntarily disclosed the breach of the license term or condition to the Customs Bureau before the Customs Bureau has notified the person that it intends to conduct an audit or investigation of the licensee's activities, facility or books and records; or
  - (2). where the failure to comply with license terms or conditions concerns the storage, movement or declaration of goods, the total value for duty of such goods is less than \$3,500; or
  - (3). the period between the date of occurrence of the breach of the license term or condition and the date on which the breach was first identified exceeds 4 years.

#### ***Section 1705. Due Date for Payment and Interest***

- (a) An administrative fine assessed against a person under this subchapter shall become payable on the day the notice of assessment of the fine under Section 1703 is served on the person.
- (b) Except as provided in subsection (c), a person on whom a notice of assessment of a fine has been served shall pay, in addition to the fine, interest at the prescribed rate for the period beginning on the day after the notice was served on the person and ending on the day the fine has been paid in full, calculated on the outstanding balance of the fine.
- (c) Interest is not payable if the fine is paid in full by the person within thirty days after the date of the notice of assessment.

#### ***Section 1706. Enforcement***

Administrative fines that are due and payable under this subchapter shall be considered a tax debt to the Government of Liberia pursuant to Section 12 of this Code.

### ***Section 1707.Cumulative Remedy***

- (a) The authority of the Customs Bureau to assess administrative fines is in addition to other remedies available under law, except that:
  - (1) a person shall not be assessed administrative fines under more than one section of this subchapter in respect of the same contravention of this Code and
  - (2) the Government of Liberia shall not seek civil penalties under any provision of this Code or other law for the violations covered by the notification of administrative fine.
- (b) The payment of a fine does not preclude seizure and forfeiture of goods under this Code or other law in connection with the violation for which the fine was assessed.

### ***Sections 1708-1709 Reserved***

## **Subchapter B.Civil Penalties**

### ***Section 1710.Place of Introduction***

- (a) Every person who contravenes subsection (a) or subsection (b) of Section 1401 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 500,000 dollars.

### ***Section 1711.Failure to Report or Answer Questions Concerning Vessels Entering Liberia***

- (a) Every person commits an offence who -
  - (1) fails to declare arrival of a vessel as required by Section 1403 or
  - (2) makes the declaration required by Section 1403 but refuses at the time of making it to answer questions put to him by the proper officer as required by that Section.
- (b) Every person who commits an offence against-
  - (1) paragraph (1) of subsection (a) of this Section is liable to a civil penalty of 500,000 dollars, or
  - (2) paragraph (2) of subsection (a) of this Section is liable to a civil penalty of 200,000 dollars.

### ***Section 1712.Failure to Produce Required Documents on Arrival***

- (a) Every person commits an offence who, being in charge of a vessel, aircraft, or vehicle, fails to present or submit any required document to the officer demanding the same, in accordance with Section 1403 of this Code.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 350,000 dollars.
- (c) No penalty shall be incurred under this Section if the Customs Bureau shall be satisfied that the said document was lost or mislaid without intentional fraud.

### ***Section 1713.Failure to Manifest Goods***

- (a) If a manifest required under the provisions of this Code does not include or describe any goods, including stores, that are found on board of any vessel, aircraft or vehicle or after having been

unladen from such vessel, aircraft or vehicle, the master of such vessel or the commander of such aircraft or the person in charge of such vehicle or the owner of such vessel, aircraft or vehicle commits an offense.

- (b) Every person who commits an offence against this Section is liable to a civil penalty equal to the Customs Bureau's appraised value of such goods.
- (c) No penalty shall be incurred under this Section if the Customs Bureau shall be satisfied that the said manifest was defaced by accident or is incorrect by reason of clerical error or other mistake.

#### ***Section 1714.Failure to Manifest Goods; Additional Penalty for Certain Narcotic Drugs***

- (a) If any of the goods found on board any vessel, aircraft or vehicle, or found among the goods unladen therefrom, consist of the narcotic drugs of a kind described in subsection (b) of this Section and are not included or described in a manifest required under the provisions of the Code, the master of the vessel, owner of such vessel, commander of such aircraft or person in charge in such vehicle or the owner of such vessel, aircraft or vehicle commits an offense.
- (b) Every person who commits an offense against this Section shall be subject to the additional civil penalties:
  - (1) if any such goods so found consist of heroin, morphine or cocaine, an additional civil penalty of 15,000 dollars for each ounce thereof so found;
  - (2) if any such goods so found consist of smoking opium or opium prepared for smoking or marijuana, an additional civil penalty of 6,000 dollars for each ounce thereof so found; and
  - (3) if any such goods so found consist of crude opium, an additional civil penalty of 3,000 dollars for each ounce thereof so found.
- (c) Penalties incurred under this Section shall, notwithstanding the provision in Section 1737 relating to the immunity of vessels, aircraft or vehicles used as common carrier, constitute a lien upon such vessel, aircraft or vehicle which may be enforced by a libel *in rem*, except that the master of such vessel or commander of such aircraft or person in charge of such vehicle or the owner of such vessel, aircraft or vehicle used by any person as a common carrier of such vehicle, aircraft or the owner of such vessel, aircraft or in the transaction of business as such common carrier shall not be liable to such penalties and neither the vessel nor the aircraft nor the vehicle shall be held subject to the lien, if it appears to the satisfaction of the court that neither the master nor any of the carrier officers of such vessel including licensed and unlicensed officers and petty officers, nor commander of any of the crew of such aircraft nor the person in charge of such vehicle, nor the owner of the vessel, aircraft or vehicle, knew and could not, by the exercise of the highest degree of care or diligence, have known, that such narcotic drugs were on board.
- (d) Clearance of any such vessel, aircraft or vehicle may be withheld until such penalties are paid or until a bond, satisfactory to the Customs Bureau, is given for payment thereof. The provision of this subsection shall not prevent forfeiture of any such goods, vessel, aircraft or vehicle under any other provision of law.

#### ***Section 1715.Manifested Goods Not Found***

- (a) If goods, including stores, that are described in a manifest or list required under the provisions of this Code are not found on board the vessel, aircraft or vehicle or among the unladen goods, the master of such vessel or commander of such aircraft or the person in charge of such vehicle or the owner of such vessel, aircraft or vehicle commits an offense.



- (b) Every person who commits an offence against this Section is liable to a civil penalty of 35,000 dollars.
- (c) No penalty shall be incurred under this Section if the Customs Bureau shall be satisfied that no part of the goods not found was unshipped or discharged except as specified in the report of the master or commander of the person in charge.

#### ***Section 1716.Unlawful Unlading or Transshipment***

- (a) Every person commits an offence who, being the master of any vessel from a foreign port of place:
  - (1) allows any goods, including stores, to be unladen from such vessel at any time after its arrival within the territorial waters of the Republic of Liberia and before such vessel has come to the proper place for the discharge of such goods, and before he has received a permit to unlade, or
  - (2) allows any goods, including stores, the importation of which into Liberia is prohibited, to be unladen from his vessel at any place upon the high seas adjacent to the territorial waters of the Republic of Liberia to be transhipped to or placed in or received on any vessel of any description with knowledge, or under circumstances indicating the purpose to render it possible that such goods or any part thereof may be introduced, or attempted to be introduced, into Liberia in violation of law.
- (b) Every person who commits an offence against this Section is liable to a civil penalty equal to twice the Customs Bureau's appraised value of the goods, but not less than 500,000 dollars for the offense described in subsection (a)(1) and not less than 1,000,000 dollars for the offense described in subsection (a)(2).
- (c) No penalty shall be incurred under this Section if the Customs Bureau shall be satisfied, upon presentation of proof by the master of the vessel from which the cargo or stores have been transhipped or unloaded, and the master of the vessel to which any such cargo or stores were transhipped, that that the unlading or transshipment was in fact due to accident, stress of weather, or other necessity.

#### ***Section 1717.Offenses Related to Ships Stores***

- (a) Every person who contravenes Section 1596 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 120,000 dollars.

#### ***Section 1718.Prohibition on the Sale and Purchase of Goods from Vessels***

- (a) In relation to a vessel arriving at any place in Liberia from a place outside Liberia, whether direct or via another place in Liberia, it shall be an offence-
  - (1) for any member of the crew of the vessel or any passenger carried therein to sell or offer to sell any goods belonging to them or in their possession; or
  - (2) for any person to purchase or to attempt to purchase any goods belonging to or in the possession of any member of the crew of the vessel or any passenger carried therein.
- (b) Without prejudice to any other provisions of the customs law, any person who is guilty of an offence under this Section shall be liable to a penalty of 120,000 dollars.

### ***Section 1719. Offenses Related to Departure and Loading of Vessels***

- (a) Every person who contravenes Section 1419 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty not exceeding 700,000 dollars.

### ***Section 1720. Failure to Comply With Demand for Return of Clearance***

- (a) Every person commits an offence who, being the master of a vessel or a commander of an aircraft, fails to comply with a demand for return of a clearance made under Section 1423.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 50,000 dollars.

### ***Section 1721. Coastwise Trade Deviations***

If in the case of any vessel which is carrying goods coastwise -

- (a) any goods are taken on board or removed therefrom at sea or any place outside Liberia; or
  - (b) except for some unavoidable cause the vessel touches at any place outside Liberia or deviates from its voyage; or
  - (c) the vessel touches at any place outside Liberia and the master or other person in charge does not report the fact to the proper officer at the first place in Liberia at which the vessel arrives thereafter,
- then without prejudice to any other provisions of the customs laws the master of the vessel shall be liable to a penalty of 40,000 dollars.

### ***Section 1722. Violation of Conditions for Approved Pipelines***

- (a) Every person who imports or exports goods by pipeline in contravention of any conditions or restrictions imposed by any approval granted, or regulations prescribed, under Section 1445 commits an offence.
- (b) Every person who commits an offence against this Section is liable to a civil penalty of 500,000 dollars.

### ***Section 1723. Unlawful Entry into Customs Control Area***

- (a) Every person commits an offence who, unless otherwise authorized by the Customs Bureau, enters a customs controlled area for the embarkation, disembarkation or processing of persons arriving in or departing from Liberia at a customs airport or, having so entered, refuses to leave promptly when so requested by an officer or a police officer or an officer of any agency having responsibility for security within the area, other than -
  - (1) a person coming within such category of person as is specified in subsections (b) and (c) of Section 1440 of this Code;
  - (2) a person acting in the course of his duty which necessarily requires his presence in such area, provided he is carrying on his person evidence in such form as the Minister shall prescribe of his authority to perform that duty in that place; or
  - (3) any person authorized by a proper officer, in such form as the Minister may prescribe, to accompany a sick person or a child under twelve years of age to or from an aircraft arriving from or departing to a place outside Liberia.

- (b) Every person who commits an offence against this Section is liable to a civil penalty of 50,000 dollars.

#### ***Section 1724.Importation Contrary to Law***

- (a) Every person commits an offence who directs, assists financially or otherwise, or is any way knowingly concerned in the importation, bringing in, unloading, landing, removal, concealing, harboring, or subsequent transportation of any goods which are being or have been introduced, or attempted to be introduced, into Liberia contrary to law.
- (b) Every person who commits an offence against this Section is liable to a civil penalty equal to the Customs Bureau's appraised value of such goods.

#### ***Section 1725.False Statements***

- (a) Every person commits an offence who—
  - (1) knowingly or recklessly makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Customs Bureau or an officer, any entry, declaration, notice, certificate or other document whatsoever; or
  - (2) knowingly or recklessly makes any statement in answer to a question put to him by an officer which he is required by or under the provisions of this Code to answer, being a document or statement produced or made under the provisions of this Code which is untrue in any material particular.
- (b) Every person who commits an offence against this Section is liable to a civil penalty-
  - (1) if the document or statement was made in relation to imported or exported goods, an amount equal to the Customs Bureau's appraised value of such goods, or
  - (2) if otherwise, 600,000 dollars.
- (c) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid, the amount of duty unpaid shall be recoverable as debt due to the Government.

#### ***Section 1726.Failure to Declare***

- (a) Every person commits an offense who fails to declare any article or to produce any baggage or article as required by Section 1441.
- (b) Every person who commits an offense against this Section is liable to a penalty equal in amount to the Customs Bureau's appraised value of the article not declared or of the baggage or thing not produced, as the case may be.

#### ***Section 1727.Offenses Related to Arrival of Persons***

- (a) Every person commits an offense who fails to report his arrival or present himself and accompanying articles or departs a conveyance or a designated place without authorization in violation of Section 1440.
- (b) Every person who commits an offense against this Section is liable to a civil penalty of 3500 dollars.

### ***Section 1728. Offences Related to Customs Warehouses***

- (a) Every person commits an offense who, without the authority of the Customs Bureau or without just and sufficient cause, opens any of the doors or locks of a customs warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein.
- (b) Every person who commits an offense against this Section is liable to a civil penalty of 700,000 dollars.

### ***Section 1729. Offenses Related to Customs Licensed Activities***

- (a) Any person who knowingly-
  - (1) transacts customs business without holding a valid customs broker's license in violation of Section 1310, or
  - (2) transports non-Liberian goods from one point in Liberia to another without holding a valid bonded carrier's license in violation of Section 1320, or
  - (3) owns or operates an area used as a temporary storage area or customs warehouse without holding a customs controlled area license in violation of Section 1325commits an offense.
- (b) Every person who commits an offense against this section is liable to a monetary penalty of 350,000 dollars.

### ***Sections 1730-1734 Reserved***

## **Subchapter C. Seizure and Forfeiture**

### ***Section 1735. Goods Liable to Forfeiture***

The following goods shall be liable to forfeiture:

- (a) goods in respect to which an offense has been committed under:
  - (1) Section 1713 of this Code (which relates to unmanifested goods), if such goods are in the possession of, or belonging or consigned to the master or to any of the crew of the vessel or to the commander or any of the crew of the aircraft or to the owner or person in charge of the vehicle;
  - (2) Section 1717 of this Code (which relates to the retention on board, transfer and landing of ships stores);
  - (3) Section 1718 of this Code (which prohibits certain sales and purchases of goods from vessels);
  - (4) Section 1722 of this Code (which relates to violation of conditions of import or export of goods by pipeline);
  - (5) Section 1725 of this Code (which relates to false statements made in an entry or in response to question by an officer);

- (6) Section 1726 of this Code (which relates to person's failure to declare articles or produce baggage on arrival to Liberia);
  - (7) Section 1420 of this Code (which relates to failure to notify the Customs Bureau if export goods are not loaded); or
  - (8) Section 1421 of this Code (which relates to the re-landing of export goods or stores without permission a proper officer).
- (b) Except as provided in Section 1737, any vessel, aircraft, vehicle, animal, or other thing used in, to aid in, or to facilitate, by obtaining information or in any other way, the importation, bringing in, unloading; landing, removal, concealing, harboring, or subsequent transportation of any goods which are being or have been introduced, or attempted to be introduced, into Liberia contrary to law, whether upon such vessel, aircraft, vehicle, animal, or other thing or otherwise, together with its tackle, apparel, furniture, harness or equipment.
  - (c) goods in respect to which a person has contravened or failed to comply with the provisions of a license issued under Section 1328 for operation of a customs warehouse
  - (d) goods which have been lawfully permitted to be withdrawn from a warehouse or other customs controlled area without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission.

#### ***Section 1736.Libel of Vessels, Aircraft and Vehicles***

Whenever

- any vessel, vehicle, or aircraft; or
- the owner or operator, or the master, pilot, conductor, driver, or other person in charge of a vessel, vehicle, or aircraft;

is subject to a penalty for violation of the customs laws, the conveyance involved shall be held for the payment of such penalty and may be seized and forfeited and sold in accordance with the customs laws. The proceeds of sale, if any, in excess of the assessed penalty and expenses of seizing, maintaining, and selling the property shall be held for the account of any interested party.

#### ***Section 1737.Common Carrier Exception***

No vessel, aircraft, vehicle or animal used by any person as a common carrier in the transaction of business as such common carrier shall be held or subject to seizure or forfeiture under the customs laws, unless it shall sufficiently appear that the owner or master of such vessel, or the commander of such aircraft, or the conductor or driver of such vehicle or animal or any other person in charge thereof; was at the time of the alleged illegal act consenting party or privy thereto.

#### ***Section 1738.Seizure Authority***

If upon the examination of any vessel, aircraft or vehicle it shall appear that a breach of the customs laws of the Republic of Liberia is being or has been committed so as to render such vessel, aircraft or vehicle, or the goods or any part thereof on board of or brought into Liberia by such vessel, aircraft or vehicle liable to forfeiture, the same shall be seized and held in accordance with law.

### ***Section 1739.Application of Customs laws to Other Seizures by Customs Officers***

The procedures set forth in Section 1740 through Section 1753 of this Code shall apply to seizures of any property effected by customs officers under any law enforced or administered by the Customs Bureau unless such law specifies different procedures.

### ***Section 1740.Custody of Seized or Detained Goods***

- (a) Except as otherwise allowed in this subchapter, all vessels, vehicles, aircraft, goods or baggage seized or detained as liable to forfeiture shall forthwith be placed and remain in the custody of the Customs Bureau at the port of entry at which, or nearest to the place at which, such items were seized or detained to await disposition according to law; and pending such disposition the seized items shall be stored in such place as in the Customs Bureau's opinion is most convenient and appropriate with due regard to security and the expense involved, whether or not the place of storage is at the port of entry or place in which the items were seized or detained and storage of any items outside the port or place in which they were seized or detained shall in no way affect the jurisdiction of the court which would otherwise have jurisdiction over such items.
- (b) Notwithstanding the provisions of subsection of this Section, where the person seizing any vessels, vehicles, aircraft, goods or baggage as liable to forfeiture under the customs law is a police officer and those items may be required for use in connection with any proceedings otherwise than under the provisions of this Code, they may be retained in the custody of the police until either those proceedings have been completed or it is decided that no such proceedings shall be brought:  
Provided that-
  - (1) notice in writing of the seizure or detention and of the intention to retain the items in question in police custody, together with full particulars as to those items, shall be given forthwith in writing to the Customs Bureau at the nearest convenient customs office; and
  - (2) any proper officer shall be permitted to examine those items and take account thereof at any time while they remain in the custody of the police.
- (c) If any person other than a Government officer by whom any items were seized or detained or who has custody thereof after their seizure or detention, fails to comply with any requirement of this Section or with any direction of the Customs Bureau given hereunder, he shall be liable to penalty of \$60,000.00.
- (d) Subsections (b) and (c) of this Section shall apply in relation to any dutiable goods seized or detained by any person other than an officer notwithstanding that they were not so seized as liable to forfeiture under the customs laws.

### ***Section 1741.Appraisalment of Seized Goods***

The Customs Bureau shall require an appraiser to determine the domestic value, at the time and place of appraisalment, of any vessels, vehicles, aircraft, goods or baggage seized under the customs laws.

### ***Section 1742.Administrative Forfeiture: Notice of Seizure***

If -

- (a) the value of a seized vessel, vehicle, aircraft, merchandise, or baggage does not exceed \$350,000;  
or
- (b) such seized merchandise is merchandise the importation of which is prohibited;

the Customs Bureau shall cause a notice of the seizure of such articles and the intention to forfeit and sell or otherwise dispose of the same according to law to be published for at least three successive weeks in such manner as the Customs Bureau may direct. Written notice of seizure together with information on the applicable procedures shall be sent to each party who appears to have an interest in the seized article.

#### ***Section 1743. Notice of Claim; Condemnation Proceedings; Goods Deemed To Be Condemned As Forfeited***

- (a) **Notice of Claim.** Any person claiming that any goods seized as liable to forfeiture are not so liable shall, within thirty days of the first notice of seizure having been given in accordance with the provisions of the last foregoing Section, file with the Customs Bureau a claim stating his interest therein.
- (b) **Condemnation Proceedings.** Upon the filing and giving a bond to the Government in a penal sum of \$350,000.00 with sureties to be approved by the Minister, conditioned that in the case of condemnation of the goods so claimed the obligor shall pay all costs and expenses of the proceedings to obtain such condemnation, the Customs Bureau shall transmit such claim and bond, with duplicate list and description of the goods seized and the names of available witnesses, to the Minister of Justice for the institution of proper proceedings for the condemnation of the goods seized.
- (c) **Goods Deemed to have been Condemned as Forfeited.** Where no claim is filed within the time prescribed in Subsection (a) of this Section in respect of any goods of which notice of seizure has been given in accordance with the provisions of Section 1742 those goods shall be deemed to be condemned as forfeited.
- (d) **Effect of Forfeiture.** Forfeiture under this Section shall have the same force and effect as a final decree and order of forfeiture in a judicial forfeiture proceeding in a court of Liberia. Title shall be deemed to vest in Liberia free and clear of any liens or encumbrances from the date of the act for which the forfeiture was incurred.

#### ***Section 1744. Seizure: Judicial Forfeiture Proceedings***

If any vessel, vehicle, aircraft, goods, or baggage is not subject to Section 1742 of this subchapter, the Customs Bureau shall transmit a report of the case, with the names of available witnesses, to the Minister of Justice for the institution of the proper proceedings for the condemnation of such property.

#### ***Section 1745. Disposal of Seized and Detained Goods***

Subject to the provisions of Section 1740(b) of this Code any goods seized or detained under the provisions of this Code shall, pending the determination of their forfeiture or disposal, be dealt with and, if condemned or deemed to be condemned as forfeited, be disposed of in such manner as the Minister may direct; provided that where goods are directed to be sold the proceeds of the sale shall be disposed of in accordance with the priorities First, Second and Third as prescribed in Section 1747.

#### ***Section 1746. Perishable Goods Subject To Summary Sale or Disposal***

Whenever it appears to the Customs Bureau that any vessel, vehicle, aircraft, goods or baggage seized under the customs law are liable to perish or waste or to be greatly reduced in value by keeping them in the regular course, or that the expense of so keeping them is disproportionate to the value thereof-

- if such vessel, vehicle, aircraft, goods or baggage is subject to Section 1742 of this subchapter, and has not been delivered under bond, the Customs Bureau within twenty-four hours after the receipt by him of the appraiser's report, shall proceed forthwith to advertise and sell or otherwise dispose of the goods under regulations to be prescribed by him; or
- If such vessel, vehicle, aircraft, merchandise, or baggage is not subject to Section 1742 of this title, the Customs Bureau shall forthwith transmit its report of the seizure to the Minister of Justice, who shall petition the court to order an immediate sale of such vessel, vehicle, aircraft, merchandise, or baggage, and if the ends of justice require it the court shall order such immediate sale, the proceeds thereof to be deposited with the court to await the final determination of the condemnation proceedings.

Whether such sale be made by the Customs Bureau or by order of the court, the proceeds thereof shall be held subject to claims of parties in interest to the same extent as the vessel, vehicle, aircraft, merchandise, or baggage so sold would have been subject to such claim.

#### ***Section 1747. Disposal of Proceeds of Sale of Forfeited Property***

Where any goods which have been condemned or deemed to have been condemned as forfeited under the provisions of this Subchapter are sold; the proceeds shall be disposed of in accordance with the following priorities:-

First - for the payment of all proper expenses of the proceedings of forfeiture and sale, including expenses of seizure, maintaining the custody of the property, advertising and sale, and if condemned by a decree of court and a bond for such costs was not given, the cost as taxed by the court;

Second - for the satisfaction of liens for freight, charges, and contribution in general average, notice of which has been filed with the Minister, according to law; and

Third - the residue shall be deposited in the Treasury of the Republic of Liberia as a customs fine or penalty.

#### ***Section 1748. Release of Seized Property In Lieu of Condemnation Proceedings***

If any person claiming an interest in any vessel, aircraft, vehicle, animal, merchandise or baggage seized under the provisions of this Code, offer to pay the value of such vessel, aircraft, vehicle, animal, goods or baggage, as determined under Section 1741 and it appears that such person has in fact a substantial interest therein, the Customs Bureau may accept such offer and release the vessel, aircraft, vehicle, animal, goods or baggage seized upon the payment of such value thereof which shall be distributed in the order provided in Section 1747.

#### ***Section 1749. Burden of Proof in Forfeiture Proceedings***

In all suits or actions brought for the forfeiture of any vessel, aircraft, vehicle, animal, goods or baggage seized under the provisions of this Code, where the property is claimed by any person, the burden of proof shall lie upon the claimant; and in all suits or actions brought for the recovery of the value of any vessel, aircraft, vehicle, animal, merchandise or baggage because of violation of any such laws, the burden of proof shall be upon the defendant, provided the probable cause shall be first shown for the institution of such suit or action, to be judged of by the courts subject to the following rules of proof:



- (a) The testimony or deposition of the officer who has boarded, or required to come to a stop, or seized a vessel, aircraft, vehicle, animal, or has arrested a person, shall be prima facie evidence of the place where the act in question occurred.
- (b) Marks, labels, brands or stamps indicative of foreign origin, upon or accompanying goods or containers of goods, shall be prima facie evidence of the foreign origin of such goods.
- (c) The fact that a vessel of any description is found, or discovered to have been, in the vicinity of any vessel within the territorial water of the Republic of Liberia and under any circumstances indicating contact or communication therewith, whether by proceeding to or from such vessel, or by coming to in the vicinity of such vessel, or by delivering to or receiving from such vessel any goods, person, or communication, or by any other means affecting contact or communication therewith, shall be prima facie evidence that the vessel in question had visited such vessel within the territorial waters of the Republic of Liberia.

## **Subchapter D. Mitigation and Compromise; Limitations**

### ***Section 1750. Minister Authorized To Compromise Customs Claims***

Upon a report of the Commissioner, the Minister of Justice, or any official having charge of any claim arising under the customs laws, showing the facts upon which such claim is based, the probabilities of a recovery and the terms upon which the same may be compromised, the Minister is hereby authorized to compromise such claim, if such action shall be recommended by the Minister of Justice.

### ***Section 1751. Remission or Mitigation of Fines, Penalties and Forfeitures***

Whenever any person interested in any vessel, aircraft, vehicle, animal, goods or baggage seized under the provisions of this Code, or who has incurred, or is alleged to have incurred, any fine or penalty thereunder, files with the Minister before the sale of such vessel, aircraft, vehicle, animal, goods or baggage, a petition for the remission or mitigation of such fine, penalty, or forfeiture, the Minister, if he finds that such fine, penalty or forfeiture was incurred without willful negligence or without any intention on the part of the petitioner to defraud the revenue or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of such fine, penalty or forfeiture, may remit the same upon such terms and conditions as he deems reasonable and just, or order discontinuance of any prosecution relating thereto. In order to enable him to ascertain the facts, the Minister may request the Minister of Justice to have testimony taken upon such petition; provided, that nothing in this Section shall be construed to deprive any person of any award of compensation under Section 1752 made before the filing of such petition.

### ***Section 1752. Award of Compensation to Informers***

Any person, not an officer of the Republic of Liberia, who detects and seizes any vessel, aircraft, vehicle, animal, goods or baggage subject to seizure and forfeiture under the customs laws, and who reports the same to the Minister, or who furnishes the Minister or the Minister of Justice original information concerning any fraud upon the customs revenue, or a violation of the customs laws perpetrated or contemplated, which detection and seizure or information leads to a recovery of any customs duties withheld, or of any fine, penalty, or forfeiture incurred, may be awarded and paid by the Minister a

compensation of 25 per centum of the net amount recovered, but not to exceed \$300,000.00 in any case, which shall be paid out of any appropriations available for the collection of the revenue from customs. If any vessel, aircraft, vehicle, animal, goods or baggage is forfeited to the Republic of Liberia, and is thereafter, in lieu of sale, destroyed under the customs laws or delivered to any Governmental agency for official use, compensation of 25 per centum of the appraised value thereof may be awarded and paid by the Minister under the provisions of this Section, but to exceed \$300,000.00 in any case.

***Section 1753. Limitation of Actions to Recover Penalties and Forfeitures***

No suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs laws shall be instituted unless such suit or action is commenced within five years after the time when the alleged offense was discovered; provided, that the time of the absence from the Republic of Liberia of the person subject to such penalty of forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

***Section 1754-1759. Reserved***

## Chapter 17B. Customs Officers Powers

### *Section 1760. Customs Controls*

The Customs Bureau may carry out all the customs controls within its lawful powers as it deems necessary. Customs controls, other than random checks, shall primarily be based on risk analysis using electronic data-processing techniques where available, with the purpose of identifying and evaluating the risks and developing the necessary counter-measures, on the basis of criteria developed at national, local and, where available, international level.

### *Section 1761. Law Enforcement Authority of Customs Officers*

Subject to the direction of the Minister of Justice, an officer of the customs may--

- (a) through the Ministry of Justice, execute and serve any order, warrant, subpoena, summons, or other process issued under the authority of the laws of Liberia;
- (b) conduct investigations of offenses that may have been committed against the custom laws of Liberia;
- (c) carry out such other activities for the protection of the revenue and prevention and detection of offenses of the customs laws of Liberia as the Commissioner or Minister of Justice or both may prescribe.

### *Section 1762. Authority to Search of Vessels, Vehicles, Aircraft or Other Conveyances*

- (a) Any officer of the customs may at any time stop and board any vehicle, vessel, aircraft or other conveyance that has arrived in Liberia from a point outside Liberia, or is departing from Liberia to a place outside, including while travelling within Liberia en route to a point outside.
- (b) Such officer may without a search warrant examine the manifest and other documents and papers and examine, inspect, and search the conveyance and every part thereof and any person, trunk, package, envelope, or cargo on board, and to this end may use such force as is in the circumstances necessary to compel compliance.
- (c) Such officer shall have authority to secure any part by such means as he shall consider necessary to require any goods to be unloaded and removed for examination or for the security thereof, and to lock up, seal, mark or otherwise secure any goods carried by such conveyance.

### *Section 1763. Authority to Question and Detain Persons*

- (a) A customs officer may question any person who is entering or departing from Liberia, or is within a customs controlled area, as to that persons compliance with obligations imposed by this Code.
- (b) Where, as a result of that questioning or otherwise, a customs officer has reasonable cause to believe that a smuggling offence, as defined by the Penal Law, has been, is being, or is about to be, committed by a person described in subsection (a), the officer may detain that person but only for one or both of the following purposes-
  - (1) to enable the officer to make any inquiries necessary to establish whether the person's answers to the questions or the reason or explanation is correct,
  - (2) to obtain the attendance of, or make inquiries of, such officer or authority as shall be designated by the Minister of Justice for purposes of placing the detained person under arrest.

- (c) The Customs Bureau shall release or place a person detained under this section in the custody of the arrest authority designated by the Minister of Justice no later than 48 hours of initial detention, or such shorter periods as the Minister of Justice may direct.

***Section 1764. Authority to Search Persons and their Baggage***

- (a) This Section applies to-
  - (1) a person on board a vessel, vehicle, aircraft or other conveyance that has arrived in, or is departing from, Liberia; or
  - (2) a person in the process of disembarking from, or embarking on to, a conveyance described in paragraph (1); or
  - (3) a person who, having entered Liberia at a port of entry, remains in that place.
- (b) A customs officer may search the baggage accompanying any person to whom this Section applies.
- (c) A customs officer may conduct a preliminary search of any person to whom this Section applies, and may detain that person for the purposes of conducting that preliminary search.
- (d) If, after a preliminary search under subsection (c) or otherwise, a customs officer has reasonable cause to believe that a person has hidden on or about his person any dutiable, undeclared, prohibited, or other goods liable to forfeiture; or evidence relating to any such goods; or anything that is or might be evidence of the contravention or possible contravention of this Code, a customs officer may detain and search such person, and may use reasonable force if necessary to detain the person or search the person.
- (e) A customs officer may immediately detain and search a person if, the customs officer has reasonable grounds to believe that—
  - (1) the person has a dangerous item hidden or in clear view on or about his or her person; and
  - (2) the item poses a threat to the safety of the officer or member, or any other person; and
  - (3) there is a need to act immediately in order to address that threat; and
  - (4) a search under subsections (c) or (d) of this Section exposes the customs officer or any other person, to greater risk from the threat.
- (f) For purposes of this Section, a preliminary search is a search that—
  - (1) involves little or no physical contact between the person conducting the search and the person being searched; and
  - (2) is conducted by using an aid or aids such as a dog, or a chemical substance, or x-ray or imaging equipment, or some other mechanical, electrical, or electronic device, or other similar aid, but not by any more invasive means.
- (g) The Minister and Minister of Justice may by regulation prescribe measures necessary for the implementation of this Section. The Minister is further authorized to employ female inspectors for the examination and search of persons of their own sex.

### ***Section 1765. Authority to Re-Examine Persons, Baggage or Goods***

Whenever a vessel from a foreign port arrives at a port in Liberia, whether direct or via another Liberian port, the proper officer at the port of arrival, for the purpose of assuring compliance with any law, regulation or instruction which the Minister or the Customs Bureau is authorized to enforce, may cause an inspection, examination and search to be made of the persons disembarked or baggage or goods unloaded from such vessel, whether or not any or all such persons, baggage or goods had previously been inspected, examined or searched by an officer.

### ***Section 1766. Authority to Search in Ports of Entry or Licensed Facilities***

A proper officer of the customs may at any time enter and search without a warrant-

- (a) any customs controlled area; and
  - (b) any vessel, vehicle, aircraft or other conveyance situated within the limits of a port of entry,
- and, subject to Section 1764, search any person found in any such place or on such conveyance.

### ***Section 1767. Authority to Search Persons and Places in Liberia***

If a proper officer shall have valid ground to establish that any goods on which the proper customs duties have not been paid, except where those duties remain lawfully unpaid, or which have been brought into Liberia contrary to law, is upon any person or in any dwelling house, store, or other building or place in Liberia, he may make application in accordance with the Criminal Procedure Law, and through the Ministry of Justice, for a warrant to search for and seize any such goods or other article described in the warrant.

### ***Section 1768. Authority to Seize Conveyances and Goods***

If upon the examination of any vessel, aircraft, vehicle or person it shall appear that a breach of the customs laws of the Republic of Liberia is being or has been committed so as to render such vessel, aircraft or vehicle, or the goods or any part thereof, on board of or brought into Liberia by such vessel, aircraft or vehicle or person, liable to forfeiture, the same shall be seized and held in accordance with law.

### ***Section 1769. Authority to Place Officers on Board Vessels***

- (a) **Duties.** One or more officers may be put on board any vessel arriving at any customs port while such vessel is within such port and, if necessary, while going from one such port to another, to examine the cargo and contents of such vessel and superintend the unloading thereof and to perform such other duties as may be required by law for the protection of the revenue. Such officers, if they shall deem it necessary for the protection of the revenue, may secure the hatches or other communications or outlets of such vessel with customs seals or other proper fastenings while such vessel is not in the act of unloading and such fastenings shall not be removed without the permission of any officer. Such officers may also require any vessel to discontinue or suspend unloading during the continuance of unfavorable weather or any conditions rendering the discharge of goods dangerous or detrimental to the revenue.

- (b) ***Compensation and Expenses of Officers to be Reimbursed to Government.*** The compensation of any officer stationed on any vessel while proceeding from one port to another and returning there from, shall be reimbursed to the Government by the owner or master of such vessel together with the actual expense of such customs officer for subsistence or, in lieu of such expense, he may be furnished while he remains aboard with board and lodging accommodation usually supplied to passengers.

#### ***Section 1770. Authority to Conduct Post Release Controls***

The Customs Bureau may, after releasing the goods and in order to ascertain the accuracy of the particulars contained in the cargo report or goods declaration, inspect any documents and data relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods. The Customs Bureau may also examine such goods and/or take samples where it is still possible for them to do so.

Such inspections may be carried out at the premises of the holder of the goods or his representative, of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.

#### ***Section 1771. Authority to Issue Administrative Summons***

- (a) In any investigation or inquiry conducted for the purpose of ascertaining the correctness of any declaration, for determining the liability of any person for duty, fees and taxes due or which may be due Liberia, for determining liability for fines and penalties, or for insuring compliance with the customs laws, the Minister, Deputy Minister, Commissioner, or other proper officer may—

- (1) Summon, upon reasonable notice:

- i. the person who—
  - imported, or knowingly caused to be imported, goods into Liberia,
  - exported merchandise, or knowingly caused merchandise to be exported, from Liberia,
  - transported or stored merchandise that was or is carried or held under customs bond, or knowingly caused such transportation or storage, or
  - filed a declaration or drawback claim with the Customs Bureau;
- ii. any officer, employee, or agent of any person described in point (i);
- iii. any person having possession, custody or care of records relating to the importation or other activity described in point (i); or
- iv. any other person they may deem proper;

to appear before the appropriate customs officer at the time and place within Liberia specified in the notice (except that no witness may be required to appear at any place more than one hundred miles distant from the place where he was served with the summons), to produce records, as defined in subsection (c) of this Section, and to give such testimony, under oath, as may be relevant to such investigation or inquiry; and

- (2) take, or cause to be taken, such testimony of the person concerned, under oath, as may be relevant to such investigation or inquiry.

- (b) A summons issued pursuant to this Section may be served by any person designated in the summons to serve it. Service upon a natural person may be made by personal delivery of the summons to him. Service may be made upon a domestic or foreign corporation or upon a partnership or other unincorporated association which is subject to suit under a common name, by delivering the summons to an officer, or managing or general agent, or to any other agent authorized by appointment or by law to receive service of process. The certificate of service signed by the person serving the summons is prima facie evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of records, such records shall be described in the summons with reasonable specificity.
- (c) For purposes of this Section—
  - (1) The term “records” includes those—
    - i. required to be kept under Section 55 of this Act; or
    - ii. regarding which there is probable cause to believe that they pertain to merchandise the importation or exportation of which is prohibited.
  - (2) The term “summons” means any summons issued under subsection (a) of this Section which requires the production of records or the giving of testimony relating to records. Such term does not mean any summons issued to aid in the collection of the liability of any person against whom an assessment has been made or judgment rendered.

***Section 1772. Administrative Summons: Records Held by Third-Parties***

- (a) For purposes of this Section, the term “third-party recordkeeper” means—
  - (1) any customs broker, unless such customs broker is the declarant ;
  - (2) any attorney; and
  - (3) any accountant.
- (b) If—
  - (1) any summons is served on any person who is a third-party recordkeeper; and
  - (2) the summons requires the production of, or the giving of testimony relating to, any portion of records made or kept of the transactions described in Section 1771 of this Code of any person (other than the person summoned) who is identified in the description of the records contained in such summons;

then notice of such summons shall be given to any persons so identified within a reasonable time before the day fixed in the summons as the day upon which such records are to be examined or testimony given. Such notice shall be accompanied by a copy of the summons which has been served and shall contain directions for staying compliance with the summons under subsection (g) of this Section.
- (c) Any notice required under subsection (b) of this Section shall be sufficient if such notice is served in the manner provided in subsection (a) of Section 1771 upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person.
- (d) This Section shall not apply to any summons—

- (1) served on the person with respect to whose liability for customs duties, taxes or other charges the summons is issued, or any officer or employee of such person; or
  - (2) to determine whether or not records of the transactions described in Section 1771 of this Code of an identified person have been made or kept.
- (e) Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (b) of this Section shall have the right—
- (1) to intervene in any proceeding with respect to the enforcement of such summons under Section 1773 of this Code; and
  - (2) to stay compliance with the summons if, not later than the day before the day fixed in the summons as the day upon which the records are to be examined or testimony given—
    - i. notice in writing is given to the person summoned not to comply with the summons; and
    - ii. a copy of such notice not to comply with the summons is mailed by registered or certified mail to such person and to such office as the Minister may direct in the notice referred to in subsection (b) of this Section.
- (f) No examination of any records required to be produced under a summons as to which notice is required under subsection (b) of this Section may be made—
- (1) before the expiration of the period allowed for the notice not to comply under paragraph (2) of subsection (e) of this Section, or
  - (2) if the requirements of such paragraph (2) of subsection (e) have been met, except in accordance with an order issued by a court of competent jurisdiction authorizing examination of such records or with the consent of the person staying compliance.
- (g) The provisions of subsections (b) and (e) of this Section shall not apply with respect to any summons if, upon petition by the Minister, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.

***Section 1773. Administrative Summons: Judicial Enforcement and Sanctions***

- (a) If any person summoned under Section 1771 of this Code does not comply with the summons, a competent court, upon application and after notice to any such person and hearing, shall have jurisdiction to issue an order requiring such person to comply with the summons. Failure to obey such order of the court may be punished by such court as a contempt thereof and such court may assess a monetary penalty.
- (b) For so long as any person, after being adjudged guilty of contempt for neglecting or refusing to obey a lawful summons issued under Section 1771 of this Code and for refusing to obey the order of the court, remains in contempt, the Minister may—
  - (1) prohibit that person from importing merchandise into Liberia directly or indirectly or for his account, and



- (2) instruct the appropriate customs officers to withhold delivery of merchandise imported directly or indirectly by that person or for his account.
- (c) If any person remains in contempt for more than one year after the date on which the Minister issues instructions under subsection (b) with respect to that person, the appropriate customs officers shall cause all merchandise held in customs custody pursuant to such instructions to be sold at public auction or otherwise disposed of under the customs laws.
- (d) The sanctions which may be imposed under subsections (b) and (c) are in addition to any punishment which may be imposed by the court for contempt.

*Section 1774-1799. Reserved*

## Chapter 18A. Freeport of Monrovia

### *Section 1800. Freeport Established*

A part of the harbor at Monrovia, the limits of which are hereinafter set forth, is hereby designated as a Freeport to be known as the Freeport of Monrovia and shall be operated in accordance with the provisions of this Chapter. The President, by proclamation, or the Legislature by its own acts, may alter the area comprising the Freeport.

### *Section 1801. Definitions*

When used in this Chapter, the terms listed below shall have the meanings ascribed to them as follows:

- (a) **“Freeport of Monrovia”**, hereinafter sometimes referred to as the “Freeport” shall mean the area in the harbor of Monrovia which is enclosed by the North and South breakwaters and the fence on the land-side of Bushrod Island.
- (b) **“Port Management”** means any person with whom the President has entered into contractual agreement for the operation and maintenance of the Freeport pursuant to Section 1805 or to any public agency established by law for those purposes.

### *Section 1802. Application of Customs Laws*

Except as may be otherwise allowed in regulations made by the Minister under the provisions of this Chapter, the provisions of the customs laws apply to the Freeport of Monrovia as they do in the case of any other customs port.

### *Section 1803. Designation Of Entrances And Exits Of Goods*

All goods entering another part of Liberia from the Freeport or entering the Freeport from another part of Liberia shall do so only through the designated entrances and exits.

### *Section 1804. Designation Of Entrances And Exits Of Persons*

All persons entering or leaving the Freeport shall pass through the designated entrances and exits.

### *Section 1805. Arrangement for Freeport Management*

The President is authorized and empowered to conclude such agreements for the maintenance and management of the Freeport as may be necessary. Such agreements as are concluded shall contain provisions for the filing of a bond or other security to assure protection of the revenue in permissible Freeport operations for which Port Management is directly or indirectly responsible. In addition, such agreements shall require that Port Management, without expense to the Government, provide for the operations at the Freeport suitable accommodation and sanitary facilities for officers assigned to the Freeport, all necessary office equipment and supplies, other than official forms, and all tools necessary for opening and closing cases of goods designated for examination. All agreements made by the President shall be submitted to the Legislature for approval at its next ensuing session; they shall have the full force and effect of law until the end of such session or until the Legislature sooner acts thereon.

### *Section 1806. Rules and Rate Schedules to Be Published By Port Management*

Port Management shall prepare and publish in a newspaper of general circulation and in addition in handbills to be made available to the public, a schedule of all charges for services and privileges

performed and granted within the Freeport area. Such publication shall contain rules, regulations, and practices deemed necessary for the operation of the Freeport, provided that such rules, regulations and practices shall not contain any provisions which would impede or restrict the movement of officers in the performance of their official duties, nor, in any way conflict with customs laws and regulations, promulgated thereunder. All schedules, rules, regulations and practices provided for herein shall first be approved by the Minister.

#### ***Section 1807. Access and Inspection of Freeport Facilities By Customs Officials***

Duly authorized customs officials and employees shall have access to the Freeport at all times and shall have the right during regular business hours to inspect all warehouses and other and unloading of cargo, storage and delivery of goods, processing and other manipulation of goods and to all other matters necessary for safeguarding Governmental Revenue and carrying out the purposes of this Chapter. The company or other authority managing the Freeport and all other persons transacting business therein shall furnish customs officials with such documents, reports, books and records relating to the operations of the Freeport as may be necessary.

#### ***Section 1808. Accommodation and Compensation for Customs Officials***

When officers are assigned to bonded warehouses within the Freeport area to supervise and account for the receipt and delivery of goods stored therein, the proprietors of such warehouses shall be responsible for providing suitable accommodation and sanitary facilities for such officers and shall reimburse the Government for their compensation.

#### ***Section 1809. Application of Liberian Laws and Law Enforcement To Freeport***

Except as provided in this Chapter, all Liberian laws shall apply to the Freeport of Monrovia and officers of the National Police Force and all other duly authorized law enforcement officers of the Republic shall at all times have access to the Freeport for purpose of enforcing such laws.

## Chapter 18B. Liberian Tariff Commission

### *Section 1810. Establishment of Commission*

The President is hereby authorized to establish a commission to be known as the Liberian Tariff Commission and hereinafter referred to as the “Commission”.

### *Section 1811. Organization of Commission*

- (a) **Composition.** The Commission shall include, but shall not be limited to, the heads of the following ministries: Finance, Commerce and Industry, Transportation, Agriculture, and Planning and Economic Affairs, and in addition, a public member to be selected from among the business community.
- (b) **Chairman And Vice Chairman.** The President shall designate one of the Commissioners as chairman and one as vice chairman of the Commission. The vice chairman shall act as chairman in case of the absence or the disability of the chairman.
- (c) **Quorum, Alternates.** A majority of the Commissioners in office shall constitute a quorum and the Deputy Minister for Revenues, Assistant Minister for Revenue or any assistant to the duly appointed Commissioners may be designated to serve as alternates.

### *Section 1812. Duties and Powers of The Commission*

The Commission shall have the following duties and powers:

- (a) It shall be the duty of the Commission to investigate the administrative and fiscal operation of the customs laws with respect to their relationship to national revenues, their effect on the industries and labor of the Republic of Liberia and to submit reports of its investigations and recommendations in connection therewith to the President. Nothing in this Section is intended to empower the Commission to issue regulations or to become involved in any manner in matters relating to the administration and enforcement of the customs laws and regulations promulgated thereunder;
- (b) The Commission is hereby authorized:
  - (1) To direct heads of Government agencies to produce from their official files, papers, books and documents dealing with matters being investigated by the Commission, or certified copies thereof.
  - (2) To direct businessmen and other members of the Republic and officials of Government agencies to appear before it to be examined or to furnish information in connection with its functions.

### *Section 1813. Commission to Act as Ad Hoc Consultative Body*

The President may, at any time require the Commission to act as an ad hoc consultative body to investigate any matter relating to the customs laws and to make such recommendation in connection with its investigations as will enable the President to act by executive order or proclamation or to propose to the Legislature any action necessary to implement such recommendations.

### *Section 1814. Members Not To Receive Compensation*

Members and alternate members of the Commission shall serve without compensation other than that regularly provided by law for the respective positions held by them.

***Section 1815. Expenses of Commission***

The Minister is hereby authorized under warrant of the President to draw out of any monies in the consolidation account not otherwise appropriated, a sufficient sum to cover the expenses of the Commission.

## Chapter 18C. Special Provisions

### *Section 1817. Convict-Made Goods; Importation Prohibited*

- (a) **Imposition of Ban, Exception.** All goods, wares, articles, and merchandise mined, produced or manufactured wholly or in part in any foreign country by convict labor, or forced labor, or indentured labor under penal sanctions, shall not be entitled to entry at any of the ports of entry in Liberia, and the importation thereof is hereby prohibited.
- (b) **Definition of Forced Labor.** Forced labor as herein used, shall mean all work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily.
- (c) **Implementing Regulations.** The Minister is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision. However, in no case shall this provision be applicable to goods, wares, articles or merchandise so mined, produced, or manufactured which are not mined, produced, or manufactured in such quantities in Liberia as to meet the consumptive demands of Liberia.

### *Section 1818. Marking Of Imported Articles And Containers*

- (a) **Minister May Prescribe Regulations.** The Minister by regulation may require that every article of foreign origin imported into the Republic of Liberia, or its container, be marked in a conspicuous place as legibly, indelibly and permanently as the nature of the article or its container will permit in such manner as to indicate the name of the country of origin of the article in the English Language and in particular he may so require the marking of any imported article, or its container, when, in his opinion, it is deemed necessary for the protection of a domestic industry.
- (b) **Additional Duties for Failure to Mark; Exceptions.** If any imported article or its container is not marked in accordance with the regulation prescribed by the Minister under the provisions of Subsection (a) and the Minister has given public notice of such requirements at least ninety days prior to importation that such article or its container is required to be marked to show the country of origin, there shall be levied, collected and paid an additional duty of 10 per cent of the value of such article, which shall not be construed to be penal, and shall not be remitted wholly or in part, nor shall payment thereof be avoidable for any cause except as follows:
  - (1) Such article or its container is incapable of being marked;
  - (2) Marking is to be accomplished prior to release from customs custody, under customs supervision, and at the expense of the importer;
  - (3) The article is to be destroyed or exported under customs supervision, at the expense of the importer;
  - (4) If it can be shown to the satisfaction of the Commissioner that such article cannot be marked prior to shipment to the Republic of Liberia without injury;
  - (5) The marking of the container of such article will reasonably indicate the country of origin of such article;
  - (6) Such article is imported for use by the importer and not intended for sale in its imported or any other form; or

- (7) Such article is to be processed in the Republic of Liberia by the importer or for his account otherwise than for the purpose of concealing the origin of such article and in such manner that any mark contemplated by this Section would necessarily be obliterated, destroyed, or permanently concealed.

### ***Section 1819. Emergencies***

Whenever the President shall by proclamation declare an emergency to exist by reason of a state of war or otherwise, he may authorize the Minister to extend during the continuance of such emergency the time herein prescribed for the performance of any act, and may authorize the Minister to permit, under such regulations as the Minister in consultation with the Deputy Minister may prescribe, the importation free of duty of food, clothing and medical, surgical and other supplies for use in emergency relief work. The Minister shall report to the Legislature through the President any action taken under the provisions of this Section.

## Chapter 18D. Customs Fees

### *Section 1820. Annual License Fees For Bonded Carriers, Customs Brokers And Warehouse Proprietors*

Every person who engages in the business of bonded carrier, customs broker or warehouse proprietor shall obtain an annual license for which he shall pay the fee prescribed in the regulations made by the Minister.

### *Section 1821. Harbor Dues*

- (a) **Foreign Trade Vessels.** Except for vessels described in Subsection (b) and vessels engaged primarily in the carriage of passengers for hire and which call at ports within Liberia on regular schedules, there shall be imposed each calendar year upon each entry of all other vessels in any port in Liberia from any port or place, harbor dues per net ton. The Minister shall in consultation with the Port Management fix the harbor dues by regulation.
- (b) **Domestic Trade Vessels.** Each calendar year, on vessels which either have a Liberian homeport or are engaged exclusively in trade between ports within Liberia, there shall be imposed harbor dues at the rate of \$10 per net ton. The harbor dues imposed under this Subsection shall be paid to the Minister in advance in equal semiannual installments on January 1 and July 1 of each year.
- (c) **Lighthouse and Navigational Aid Tax.** Except for vessels porting into Liberian ports because of causes arising out of hazards of the sea and vessels belonging to a foreign government which are not carrying cargo or passengers for freight or fare, in addition to the harbor dues imposed under Subsection (a) and (b), each calendar year there shall be imposed on every vessel of 100 net tons and over calling at any port within the Republic, a lighthouse and navigational aid tax of one cent per net ton upon each such entry. Such tax, however, shall not be imposed upon a vessel subject thereto for more than ten times within a calendar year regardless of the number of voyages or the number of Liberian ports at which it calls during the calendar year.
- (d) **Net Tonnage Calculation:** For the purposes of this Section, the Minister shall not be bound by the over mount of the vessel's net tonnage as set forth in its certificate or registration but may in each case make an independent determination.

### *Section 1822. Customs Bureau Service Fees*

- (a) **Fixed Fees.** The fees for the following services at customs ports and airports shall be as prescribed in regulations made by the Minister and shall be paid to the Customs Bureau-
  - (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, 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 service which are not set forth herein or in any other statute or regulation. He shall use as a criterion, the recouping by the Government of the costs involved.



### ***Section 1823. Permit For Operations Outside Official Hours; Charges To Be Paid; Overtime Payable To Officers***

The Minister shall by regulations prescribe –

- (1) the procedure to be followed by any person seeking a permit for the performance, outside official hours, of any operation or matter referred to in this Code;
- (2) the charges to be paid by the person seeking such permit; and
- (3) the overtime payments which shall be made to officers for working outside official hours in consequence of the grant of such permit.

## **Chapter 18E. Final Provisions**

### ***Section 1830. Transitional Rule for The Customs Code***

**(a) Administrative:** To the extent not otherwise provided by this Code all regulations and procedures issued under this code are hereby extended until such time as the Minister and the Deputy Minister concur in the issuance of administrative regulations and procedures continuing those provisions or establishing replacement procedures except to the extent the Constitution requires that any action provided for in those chapter be accomplished or repealed by legislation rather than by regulation, such provisions are extended until passage of appropriate legislation modifying such procedure.

**(b) Prohibition:**

- (1) The regulation on protective tariff of 25 percent, MOF/R/99-001 dated 07 January 1999, shall not be renewed in light of the policy of Government to encourage a competitive free trade market, and encouragement of exportation of quality made in Liberia goods.
  - i. More than 10 years old Light vehicles: There shall be no importation of used motor vehicles more than 10 year old (Manufactured in any year prior to 1st January 1994), designed for transport of both passenger and goods for private and commercial use including:
    - Sedans
    - Buses
    - Pickups
    - Four Wheel Drive Vehicles (Jeeps)
    - Light trucks
  - ii. Exempt vehicles
    - Earth moving machinery
    - Heavy duty trucks used in Logging, and transportation of heavy equipment, and
    - Industrial vehicles and tankers
- (2) Effective 1st January 2006 no light vehicles 1(i) that is more than five (5) years old shall be imported into Liberia.
- (3) Exempt persons from customs duties

- i. **General Exemption.** General exemptions are given in the schedules of the Tariff Code Sections 100.00 – 100.07 except 100.06. Persons not mentioned therein shall pay customs duties on the importation of commodities not exempt in Sections 100.00 – 100.07 at the rates specified in the 1<sup>st</sup> tariff schedule.
- ii. **Specific Exemption.** Special exemption shall be made in accordance with Section 100.06.