

Customs Code of Liberia

Draft Text

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
Final+3	Incorporated changes and comments by DMR and Customs	BOS	April 14, 2011
Final+4	<p>(1) Revised based on comments/proposals by DMR, Commissioner and Assistant Commissioner dated April 30, 2011; May 16, 2011, May 23, 2011, and May 27, 2011; and</p> <p>(2) packaged text in the form of an amending bill. The main substantive changes are:</p> <ul style="list-style-type: none"> • added obligation to declare currency/bearer negotiable instruments and penalties for non-compliance (Sections 1222(c), 1441, 1442, 1731, and 1735) • revised shipment inspection administrative fine (Section 1216(a)) • revised administrative protest filing period (Section 1239(a)) • revised Customs authority to issue/amend Customs Tariff (Sections 1600, 1602, 1603, 1605) • incorporated more fully terms of WTO valuation agreement (Sections 1611-1614) • clarified and revised duty refund and drawback provisions (Sections 1665-1659) • revised administrative fine conditions/amount (Sections 1700-1702) • revised provisions on law enforcement authority of customs officers (Section 1761) • removed the Liberian Tariff Commission from the law (former Sections 1810-1816) • extended country of origin marking requirement to exported goods (Section 1818). 	BOS	June 14, 2011
Final+5	<p>Based on further comments from DMR, Commissioner and Assistant Commissioner:</p> <ul style="list-style-type: none"> • Section 1640(b)(1) - changed the de minimus amount from 350 to 7,250 dollars • Section 1638 - changed the allowed period of assessment of customs liability from 5 to 7 years 	BOS	June 30, 2011

	<ul style="list-style-type: none"> • Section 55 - changed the period taxpayers are required to keep records from 5 to 7 years • Section 1773(a) – made mandatory a finding of a contempt and issuance of a monetary penalty for failure to comply with a court order enforcing an administrative summons • Section 1774 – added new section to clarify that assaults on customs officers are punishable as crimes under the Penal Law • Section 1732 – added new section to clarify that importation of drugs contrary to provisions of the Public Health law is an offense • Section 1735 – added provision for seizure of drugs imported contrary to the Public Health law. 		
Final+6	Revised based on Minister of Finance letter to Minister Commerce & Industry: <ul style="list-style-type: none"> • Section 1215 • Section 1216 Editorial corrections Section 1644	BOS	August 31, 2011

AN ACT
TO AMEND THE REVENUE CODE OF LIBERIA, PHASE ONE OF THE
REFORM TAX CODE OF LIBERIA, A.D 2000, TO ADOPT A MODERNIZED
CUSTOMS CODE (2011)

ARTICLE 1. Amendment of Part I of the Revenue Code	2
ARTICLE 2. The Customs Revenue Code	7
ARTICLE 3. Final Provisions and Transition Rules.....	141

WHEREAS:

- (1) a new Customs Code, to replace Part V and amend Part I of the Reform Tax Code of Liberia 2000, is necessary to enable the development of modern customs processes, consistent with international best practices and standards, that maximize the facilitation of legitimate international trade, support the proper collection of government revenues, provide greater transparency, fairness and accountability in Customs actions and decisions, and protect the people and industries of Liberia against threats to safety, security, and fiscal and economic well-being;
- (2) to enable Liberia's closer integration into the world trading economy through accession to the World Trade Organization (WTO), and thereby promote more rapid economic development, Liberia's customs laws must be brought into alignment with the WTO agreements and principles;
- (3) legal authority to allow adoption of a new tariff system based on the internationally-accepted nomenclature of the World Customs Organization's Harmonized System is also required to support Liberia's integration with the world and regional trading systems;
- (4) to streamline decision-making, and to provide greater clarity as to responsibility over customs matters, it is necessary to create and empower a new Customs Department as a government service under authority of the Liberia Revenue Authority;
- (5) to ensure compliance with the customs laws of Liberia, while safeguarding the rights of persons who may be affected by Customs actions, it is necessary to define clearly in the law the control and enforcement powers of customs officers, a system of effective and persuasive sanctions for violations, and fair procedures for penalty assessment and appeals;
- (6) to promote better understanding by importers, exporters and others who will be affected by its terms, the basic customs law should present a logical structure, use plain language, and apply internationally-accepted definitions of terms and customs procedures;

NOW, THEREFORE,

THE SENATE AND HOUSE OF REPRESENTATIVES OF THE REPUBLIC OF LIBERIA, IN LEGISLATIVE ASSEMBLED, HAVE ENACTED THIS LAW:

ARTICLE 1. Amendment of Part I of the Revenue Code

Part I (General Provisions) of The Revenue Code of Liberia (2000) is hereby amended as follows:

1. Section 10 (General Definitions) shall be amended as follows:
 - the following point shall be inserted:
 - (v) “**Commissioner**” means the Commissioner of the Customs Department or any Deputy or Assistant Commissioner who the Commissioner General or Board of Directors may delegate to perform the functions of the Commissioner
2. In Section 50 (Time and Place of Filing and Payment of Tax), subsection (b) shall be replaced by the following:
 - (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.
3. In Section 51 (Penalty for Late Filing or Failure to File), subsection (c) shall be replaced by the following:
 - (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).
4. In Section 52 (Penalty for Late Payment of Tax or Failure to Pay Tax), subsection (f) shall be replaced by the following:
 - (d) **Payment Of Tax Required To Be Collected On Import.** On the import of goods for which a Customs 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 goods declaration form is evidence of the amount and type of tax paid).
5. Section 54 (Confidentiality of Tax Return Information) shall be re-titled Confidentiality of Taxpayer Information, and subsection (b)(4) replaced and new subsection (b)(7) added, as follows:
 - (4) The competent authorities of a foreign country in accordance with international treaties or agreements;
 - (7) The Financial Intelligence Unit, for purposes of carrying out its official duties under the laws of Liberia on prevention of money laundering and financing of terrorism.

6. In Section 55 (“Records”) subsection (b) shall be replaced by the following:

(b) **Retention Period.** The books and records required to be maintained under subsection (a) shall be retained for a period of seven years after the end of the tax period to which they relate.

7. In Section 74 (Assessments) subsection (a) shall be replaced and new subsection (g) shall be added, as follows:

(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 Commissioner General 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 Commissioner General has reasonable grounds to believe payment of tax is in jeopardy, in accordance with regulations the Commissioner General shall provide, by making a jeopardy assessment.

(g) **Determinations by the Customs Department.** Assessment of customs duties or other taxes and charges on imports or exports shall be made by the Customs Department established under Part V of this Act according to the procedures set forth in that Part.

8. New Subchapter C shall be added following Section 76 (Tax Advisors and Accountants) of Subchapter B (Tax Administration and Procedure), as follows:

Subchapter C. Electronic Records

Section 100. Definitions	3
Section 101. Authorization	4
Section 102. Time of Filing	4
Section 103. Signature Requirements.....	4
Section 104. Electronic Record-Keeping	4
Section 105. Legal Recognition of Electronic Records and Signatures; Notarization and Acknowledgement	5
Section 106. Regulations.....	5
Section 107. -199. Reserved	6

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 Commissioner General may file an application with the Commissioner General 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 Commissioner General, 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 Commissioner General 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 Commissioner General or Commissioner, as the case may be, may at any time impose.
- (c) The Commissioner General 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 Commissioner General 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 Commissioner General shall prescribe.

Section 104. Electronic Record-Keeping

Subject to the authorization and such conditions and restrictions as the Commissioner General 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 Commissioner General 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 Commissioner General 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

ARTICLE 2. The Customs Revenue Code

Part V (Customs Revenue Code) of the Act shall be replaced in its entirety with the following:

Part V. Customs Revenue Code

Chapter 12. General Provisions

[illegible]

Section 1235. General Provisions	16
Section 1236. Annulment of Favorable Decisions	17
Section 1237. Revocation and Amendment of Decisions	17
Section 1238. Binding Decisions	18
Section 1239. Administrative Protest	18
Section 1240-1299. Reserved	20

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 Commissioner General to perform such duties.
- (c) “**Approved**” means approved by the Commissioner General 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) “**Bearer Negotiable Instruments**” includes monetary instruments in bearer form such as travelers checks; negotiable instruments, including checks, promissory notes and money orders, that are either in bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery; and incomplete instruments including checks, promissory notes and money orders, signed but with the payee’s name omitted.

- (j) **“Customs Department”** means the government service established under Section 1211 of this Act.
- (k) **“Currency”** means the coin and paper money of Liberia, or of a foreign country, that is designated as legal tender or is customarily used and accepted as a medium of exchange.
- (l) **“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 imported goods.
- (m) **“Customs Liability”** 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.
- (n) **“Customs Duties”** means the import or export duties prescribed by the Customs tariff to which goods are liable on entering or leaving Liberia excluding other taxes and levies.
- (o) **“Customs Formalities”** means all the operations which must be carried out by the persons concerned and by the Customs Department in order to comply with the customs laws.
- (p) **“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.
- (q) **“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.
- (r) **“Customs Status”** means the status of goods as imported or domestic goods.
- (s) **“Customs Warehouse”** means a secure place for the storage of goods placed under warehouse procedure.
- (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 by the Government 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) “**Goods**” means articles of all kinds and includes vessels, aircraft, vehicles, animals, stores, baggage, and currency and bearer negotiable instruments.
- (aa) “**Goods Declaration**” means a statement made in the manner prescribed by the Commissioner General by which the persons concerned indicate the customs procedure to be applied to the goods and furnish the particulars which the Customs Department requires for its application.
- (bb) “**Government**” means the Government of the Republic of Liberia.
- (cc) “**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.
- (dd) “**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.
- (ee) “**Imported goods**” means goods other than domestic goods.
- (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 Commissioner General or Commissioner.
- (qq) “**Refund**” means the amount of import or export duty and taxes repaid by the Government to importer or exporter under the procedures set out under Section 1655 or Section 1656 of this Code.
- (rr) “**Release of goods**” means the act whereby the Customs Department makes goods available for the purposes specified for the customs procedure under which they are placed.

- (ss) “**Remission**” means the waiving of the obligation to pay import or export duties which have not been paid under the procedures set out under Section 1655 or Section 1656 of this Code.
- (tt) “**Shipment**” includes loading into an aircraft.
- (uu) “**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.
- (vv) “**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.
- (ww) “**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.
- (xx) “**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 liability 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 Commissioner General or the Commissioner 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 Commissioner General may prescribe.

Section 1204. Rules and Forms Prescribed by the Commissioner General

In addition to the specific powers conferred by this Code, the Commissioner General 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 Commissioner General 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 Commissioner General.*** The Commissioner General 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 Commissioner General 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 Commissioner General shall be binding upon all officers of the Customs Department.

Section 1211. Establishment of the Customs Department

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

Section 1212. Customs Seal

The Customs Seal of the Republic of Liberia, or its electronic equivalent pursuant to Section 105 of this Act, 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 Flag

- (a) **Design.** The Customs Department of the Republic of Liberia shall use and display at customhouses, other customs buildings and stations, and on boats employed by the Customs Department, a customs 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, and in the upper field there shall be a square of white with a single blue star therein.
- (b) **Authorized Display.** The customs flag shall be displayed only as herein authorized:
 - (1) All boarding boats of the Customs Department shall fly the customs flag in the bow and the national flag in the stern.
 - (2) All customhouses, customs buildings and stations shall fly the customs 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 Department 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 living accommodation (where applicable) and office accommodation together with the necessary furniture, toilet facilities, cleaning, general maintenance, electricity, air condition, Internet, equipment, tools and all other facilities including warehouses and examination sheds that enable Customs to carry out their function to the satisfaction of the Commissioner General free of expense to the Government.

Section 1215. Customs Control; Prohibitions and Restrictions

- (a) Goods brought into Liberia shall, from the time of their arrival to Liberia, be subject to customs controls.

They shall remain under such control for as long as necessary to determine their customs status. Imported goods shall remain under customs control until they are released for home use, exported, destroyed or abandoned.

- (b) Domestic goods declared for export shall be subject to customs controls, from the time of acceptance of the declaration placing them under such procedure.

Such goods shall remain under customs control until the time of their exportation or until they are abandoned or destroyed or the customs declaration is invalidated.

- (c) The Customs Department may, in accordance with laws of Liberia, apply such prohibitions and restrictions to goods under its control 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 currency or bearer negotiable instruments entering or leaving Liberia, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

The Competent Authority may by regulation adopt such measures as required in consultation with the Commissioner General and for the Customs Department implementation and enforcement of such prohibitions and restrictions. The Customs Department shall collaborate and make regular report on the execution of the prohibitions and restrictions to the competent authority.

Section 1216. Third-Party Shipment Inspection

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

- (1) "*Shipment inspection*" means the verification of the quality, the quantity, the volume, 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 Commissioner General to carry out shipment inspection.

- (b) **Appointment.** Without prejudice to Section 1520, the Commissioner General, subject to such conditions and terms as the Commissioner General 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 Commissioner General shall by regulation adopt measures to implement any shipment inspection instituted under subsection (b) of this Section. To the extent that the third party inspection covers quality and standards of goods, the regulations and procedures establishing the quality standards will be promulgated by the Ministry of Commerce or the competent authority in consultation with the Minister and for the enforcement by the Commissioner General, Customs Department at the ports of entry.

- (d) **Administrative Fine.** The Minister may by regulation define administrative fines for violations of regulations issued pursuant to subsection (c) of this Section, provided that:

- (1) the amount of any such administrative fine shall not exceed the customs value of the goods concerned, as that value is determined by the Customs Department; and
- (2) for purpose of the assessment, collection and administrative protest, any such administrative fine shall be treated as a customs levy.

Section 1217. Immunity from Liability

The Commissioner General, Deputy Commissioners General, 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 Commissioner General, Deputy Commissioners General, 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 Department 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 Department.
- (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 Department; Consultations

- (a) Any person may request information concerning the application of customs laws from the Customs Department. 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 Department 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 Department

- (a) Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of the Customs Department 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 Department.

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.

- (c) The provisions of Section 54 of this Act shall apply *mutatis mutandis* to information which is acquired by the Customs Department or its officers, agents or employees in the course of performing their duties, and which is by its nature confidential or which is provided on a confidential basis.

For purposes of the preceding sentence, a goods declaration lodged with the Customs Department, a declaration of currency or bearer negotiable instruments under Section 1442 of this Code, and any documents submitted in support of such declarations, shall be considered information that is confidential in nature.

Section 1223-1234. Reserved

Subchapter D. Customs Decisions

Section 1235. General Provisions

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

However, where the Customs Department 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 provide 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 Department from that date.
- (d) Before taking a decision which would adversely affect the person or persons to whom it is addressed, the Customs Department shall communicate the grounds, including the applicable provisions of the customs laws, on which the Customs Department 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, including the applicable provisions of the customs laws, on which it is based. The decision shall refer to the person's rights of appeal under this Code.

- (e) The Commissioner General 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 Department may at any time annul, amend or revoke a previously-issued decision where it does not conform to 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 Department without prior request from the person concerned.

Section 1236. Annulment of Favorable Decisions

- (a) The Customs Department 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 Department may defer the date on which revocation or amendment takes effect.

Section 1238.Binding Decisions

- (a) The Customs Department shall, on 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 Department, 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 Department, only with effect from the date on which he receives, or is deemed to have received, notification of such decision.
- (d) The Commissioner General 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 Department 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 Commissioner General 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 Department—
 - (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 1656 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 Department to require them to review that decision.

(c) **Time of Filing.** A protest of a decision shall be filed with the Customs Department no later than 90 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 Department 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 Department 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 Department 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 Department 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-

- (1) the Board of Tax Appeals pursuant to Section 61 of this Act, and for such purposes the decision or deemed decision of the Customs Department shall be considered a determination of the Commissioner General , or
- (2) 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 Department 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 Department'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 Department, which shall take action accordingly.

- (i) **Regulations.** The Commissioner General 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	22
Section 1300. Definitions	22
Section 1301. Revocation or Suspension of Licenses; Hearings and Appeal	22
Section 1303-1309. Reserved	23
Subchapter B. Customs Brokers	23
Section 1310. Requirement of a License	23
Section 1311. Issuance of a Customs Broker License	23
Section 1312. Grounds for Revocation by Customs Department	23
Section 1313. Revocation by Operation of Law	24
Section 1314. Regulations	24
Section 1315-1319. Reserved	24
Subchapter C. Bonded Carriers	24
Section 1320. Requirement of a License	24
Section 1321. Issuance of a Bonded Carrier License	24
Section 1322-1324. Reserved	25
Subchapter D. Customs-Controlled Areas	25
Section 1325. Customs Controlled Areas	25
Section 1326. Application for License	25
Section 1327. Provision of Security	25
Section 1328. License Decisions	25
Section 1329. Surrender of License	26
Section 1330. Closing of Customs Controlled Area	26
Section 1331. Liabilities Not Affected by Ceasing to Act as Licensee	26
Section 1332. Customs Facilities in Customs Controlled Areas	26
Section 1333. Storage charges	26
Section 1334. Officers Not to Own or Lease Customs Controlled Areas	27
Section 1335. Records	27
Section 1336. Regulations	27
Section 1337-1399. Reserved	27

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 Department under Section 1311.
- (b) The term “**bonded carrier**” means any person granted a bonded carrier’s license by the Customs Department under Section 1321.
- (c) The term “**customs business**” means those activities involving transactions with the Customs Department 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 Department 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 Department 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 Department.
- (d) The term “**customs controlled area**” means any location or facility that is described by Section 1325 of this Code.

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

- (a) Where the Customs Department 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 Department determines that the revocation or suspension is still warranted, the Customs Department 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 therefore, before a qualified employee of the Ministry as the Customs Department 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 Commissioner General 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 Commissioner General for a final administrative determination by filing in the office of the Commissioner General within 10 days after receipt of notice of such determination, a request for such final administrative determination.

The Commissioner General 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 Commissioner General, suspending or revoking a license, in accordance with the provisions of Section 59 relating to appeals from final determinations made by the Commissioner General 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 Department under Section 1311.

Section 1311. Issuance of a Customs Broker License

- (a) The Customs Department may grant an individual a customs broker's license only if that individual is a citizen of Liberia. Before granting the license, the Customs Department 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 Department shall 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 Department 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 non-transferable customs broker's license granted under subsection (a) of this Section at all times.
- (c) A customs broker shall exercise responsible supervision and control over the customs business that it conducts.

Section 1312. Grounds for Revocation by Customs Department

Without prejudice to the application of the provisions on Customs decisions prescribed by Subchapter D of this Code, the Customs Department 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 Department, 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 Department 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 the Revenue Code;
- (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 Department; 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 Commissioner General shall set minimum standards in prescribe regulations relating to the customs business of customs brokers as the Commissioner General 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 Department.

Section 1315-1319. Reserved

Subchapter C.Bonded Carriers

Section 1320.Requirement of a License

No person may transport imported goods from one point to another within Liberia unless that person holds a valid bonded carrier's license issued by the Customs Department 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 Commissioner General shall prescribe.

Section 1321.Issuance of a Bonded Carrier License

Under such regulations and subject to such terms and conditions as the Commissioner General 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 be issued a license as a bonded carrier by the Customs Department and Excise.

A private carrier, upon application, may be licensed as a bonded carrier by the Customs Department and Excise, subject to regulations and, in the case of each applicant, to such special terms and conditions as

the Commissioner General may prescribe to safeguard the revenue 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 Department may allow under Section 1328(d) of this Code, no area shall be used for the following purposes unless licensed by the Customs Department as a customs controlled area:

- (a) 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) the temporary storage of goods imported at a port of entry and not yet released by the Customs Department, 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) the embarkation, disembarkation or processing of persons arriving in or departing from Liberia; or
- (d) as a customs warehouse.

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 Commissioner General may by regulation prescribe.

Section 1327. Provision of Security

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 Department 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 prescribed by regulation 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 Department 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 Department may, in its discretion, and under such conditions as the Customs Department thinks fit, direct that the area need not be licensed as a customs controlled area.
- (e) The Customs Department may license a customs warehouse 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 Department.

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 Department immediately prior to the annulment, revocation, or surrender, unless the Customs Department 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, living accommodation (where applicable) and office accommodation together with the necessary furniture, toilet facilities, cleaning, general maintenance, electricity, air condition, Internet, equipment, tools and all other facilities including warehouses and examination sheds that enable Customs to carry out their function to the satisfaction of the Commissioner General
- (b) The licensee of every customs controlled area shall store goods subject to the control of the Customs Department in such manner and in such location as prescribed by regulation.

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 and submit such reports in the form and manner prescribed by regulation. The records must enable the Customs Department 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 Commissioner General 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	29
Section 1400. Advance Conveyance and Cargo Declarations	29
Section 1401. Place of Arrival	30
Section 1402. Unforeseeable Circumstances and Force Majeure	30
Section 1403. Declaration of Arrival	31
Section 1404. Vessels Not Required to Report	32
Section 1405. Unloading and Removal of Imported Goods	32
Section 1406. Outturn Reports	33
Section 1407. Amendment of Advance Cargo Declaration	34
Section 1408. Temporary Storage	34
Section 1409. Goods Remaining on Board	34
Section 1410-1414. Reserved	34
Subchapter B. Departure of Vessels, Vehicles and Aircraft	35
Section 1415. Pre-Departure Declaration	35
Section 1416. Exit Formalities	35
Section 1417. Clearance Required	36
Section 1418. Certificate of Clearance	36
Section 1419. Time and Place of Loading Goods for Departure	36
Section 1420. Notification of Goods Not Loaded	37
Section 1421. Permission to Re-land Goods	37
Section 1422. Place of Departure	37
Section 1423. Refusal or Revocation of Clearance	37
Section 1424. Outward Manifest	38
Section 1425. Simplified Procedures for Transport by Air	38
Section 1426-1429. Reserved	38
Subchapter C. Coastwise Traffic	39
Section 1430. Coasting trade	39
Section 1431. Coasting Trade – Exceptional Provisions	39
Section 1432. Clearance of Coasting Ship	39
Section 1433. Deviations from Authorized Operations	39

Section 1434. Regulations.....	40
Section 1435-1439. Reserved	40
Subchapter D. Arrival and Departure of Persons.....	40
Section 1440. Reporting Arrival to Liberia	40
Section 1441. Declaration and Presentation of Baggage.....	41
Section 1442. Transportation of Currency and Bearer Negotiable Instruments.....	41
Section 1443-1444. Reserved	42
Subchapter E. Goods Imported and Exported By Pipeline	42
Section 1445. Approved Pipelines	42
Section 1446-1499. Reserved	42

Subchapter A.Arrival of Vessels, Vehicles, and Aircraft

Section 1400.Advance Conveyance and Cargo Declarations

- (a) Except as may be provided by regulation, 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 Commissioner General 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 Commissioner General 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 Department.
- (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 controls 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 Department.
- (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 regulation 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 the form and manner prescribed by regulation, 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 (excluding 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, immediately upon arrival to the customs station nearest to his point of entry into Liberia-
 - (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.

- (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 prescribed by regulation;
 - (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 Department 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 Department, 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 it;
 - (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 it in that port.
- (c) Subject to such conditions or restrictions as may be prescribed by regulation, the Customs Department, 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) Except as otherwise prescribed by regulation, 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.
- (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 Commissioner General 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 Department has established that the particulars in question are incorrect;
- (c) the Customs Department 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 that goods are placed under a customs procedure for which a goods declaration has been accepted, imported 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 Department, 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 as may be prescribed by regulation, 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 Department 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 Commissioner General 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 collection of other charges or fees, as provided for under relevant laws relating to the collection of those charges;
 - (4) 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 Department, the exporter shall give security to the satisfaction of the Customs Department that the goods will be duly shipped and exported and discharged at the declared destination within such time as the Customs Department 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 Department.

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 Department at that port.

Section 1418. Certificate of Clearance

Except as otherwise authorized by the Customs Department, before any certificate of clearance is granted to the person in 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 prescribed by regulation;
- (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 Department, 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 Department 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 Department, upon good cause being shown and subject to such conditions and restrictions as they sees 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 Commissioner General or Commissioner 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 regulation 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 Commissioner General 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 prescribed by regulation 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 Commissioner General 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 Commissioner General 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 Department, 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 14 (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 Commissioner General 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 Commissioner General 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 Department, 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 Commissioner General 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 Commissioner General 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 Commissioner General; and

- (2) immediately—

- (i). report the arrival, and

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

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

- (b) **Persons Arriving by Reported Conveyance.** Except as otherwise authorized by the Commissioner General, 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 officer of the Customs Department. 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 Commissioner General, 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 an officer of the Customs Department 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 Commissioner General, 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 prescribed by regulation, declare anything contained in his baggage or carried with him which—
- (1) he has obtained outside the Liberia; or
 - (2) being imported 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, including any currency or bearer negotiable instruments, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Commissioner General 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. Transportation of Currency and Bearer Negotiable Instruments

- (a) Any person who enters or leaves Liberia with currency or bearer negotiable instruments contained in his baggage or carried with him in an amount equal to or above 500,000 dollars shall declare such currency or bearer negotiable instruments.
- (b) A declaration under this section shall be made at the time and place the Commissioner General shall by regulation prescribe, and shall contain the following information to the extent the Commissioner General r so prescribes:
- (1) _the legal capacity in which the person filing the report is acting;
 - (2) the origin, destination, and route of the monetary instruments;
 - (3) when the monetary instruments are not legally and beneficially owned by the person transporting the instruments, or if the person transporting the instruments personally is not going to use them, the identity of the person that gave the instruments to the person transporting them, the identity of the person who is to receive them, or both;
 - (4) the amount and kind of monetary instruments transported;

(5) additional information.

Section 1443-1444. 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 written decision of the Commissioner General 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 Commissioner General.
- (c) The Regulation(s) shall 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 Commissioner General under this Section.

Section 1446-1499. Reserved

Chapter 15.A. Goods Declaration

Subchapter A. Goods Declaration	44
Section 1500. Obligation to Declare Goods	44
Section 1501. The Declarant	44
Section 1502. Form and Content of Goods Declarations	45
Section 1503. Documents Supporting the Goods Declaration	45
Section 1504. Provisional or Incomplete Declarations	45
Section 1505. Supplementary Declaration	45
Section 1506-1509. Reserved	46
Subchapter B. Lodgment and Acceptance of the Declaration	46
Section 1510. Time and Place of Lodgement	46
Section 1511. Acceptance of a Declaration	46
Section 1512. Amendment of a Declaration	46
Section 1513. Invalidation of a Declaration	47
Section 1514. Modified Declaration Requirements in Particular Cases	47
Section 1515. Simplified Procedures for Authorized Persons	48
Section 1516-1519. Reserved	48
Subchapter C. Examination of Goods	49
Section 1520. Verification of a Declaration	49
Section 1521. Examination and Sampling of Goods	49
Section 1522. Cooperation between Authorities	49
Section 1523. Partial Examination and Sampling of Goods	49
Section 1524. Assessment of Commingled Goods	50
Section 1525. Results of Verification	50
Section 1526. Identification Measures	50
Section 1527-1529. Reserved	50
Subchapter D. Release of Goods	51
Section 1530. Release of Goods	51
Section 1531. Release Dependent on Payment or Provision of Guarantee	51
Section 1532-1534. Reserved	51

Subchapter E. Abandonment; Disposal by the Customs Department.....	51
Section 1535. Abandonment or Destruction of Imported Goods	51
Section 1536. Disposal of Goods by the Customs Department	52
Section 1537-1539. Reserved	53

Subchapter A. Goods Declaration

Section 1500. Obligation to Declare Goods

- (a) Imported 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 prescribed 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 Department deems this to be justified.
- (d) The Commissioner General 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 Commissioner General 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 Department
- (b) at the time when the declaration is lodged.

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

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

Section 1504. Provisional or Incomplete Declarations

- (a) The Customs Department 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 Commissioner General shall by regulation prescribe the conditions under which a provisional or incomplete declaration referred to in subsection (a) of this Section 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 Commissioner General 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 14 days from the date of arrival.

Where circumstances so warrant, the Customs Department 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 Department
- (c) 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 Department

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

- (d) 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 and regulations issued pursuant to subsection (c) 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 Commissioner General 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 the Customs Department. 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 Department has informed the declarant that they intend to examine the goods;
 - (2) the Customs Department has established that the particulars in question are incorrect; or
 - (3) except as may be otherwise provided by regulation, the Customs Department has released the goods.

Section 1513. Invalidation of a Declaration

- (a) The Customs Department 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 Department 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

- (a) With the objective 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 but is not authorized to vary the amount of customs duty payable -
- (1) Goods, where -
 - (i). the aggregate value of the shipment does not exceed an amount specified by the Minister by regulation, but not more than 2,500 dollars; or
 - (ii). different commercial facilitation and risk considerations that may vary for different classes or kinds of merchandise or different classes of transactions may dictate;
 - (2) Goods damaged during the voyage by fire or through marine casualty or any other cause, without fault on the part of the shipper;
 - (3) Goods recovered from a wrecked or stranded vessel;
 - (4) Personal and household effects not imported in pursuance of a purchase and not intended for sale;
 - (5) Goods sent by person abroad as gift to persons in Liberia;
 - (6) Articles carried on the person or contained in the baggage of a person arriving in Liberia;
 - (7) Tools of trade of a person arriving in Liberia;

- (8) Personal effects of citizens of the Republic of Liberia who have died abroad; and
- (9) 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 Department allow authorized persons use of simplified customs formalities and controls, which may include:
 - (1) 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;
 - (2) conducting customs formalities at the declarant's premises or another place authorized by the Commissioner;
 - (3) 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;
 - (4) 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
 - (5) 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 Commissioner General 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 Department;
 - (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 Department, including the self-assessment of import and export duties, and to perform certain controls under supervision by the Customs Department;
 - (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 Department, 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 Department 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) Samples shall be taken only where deemed necessary by the Customs Department to establish the tariff description or value of goods declared, or to ensure the application of other provisions of laws of Liberia. Samples drawn shall be as small as necessary to conduct the examination or analysis.
- (d) 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 Department, the Customs Department 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 Department 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 Commissioner General 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 Department or, where appropriate, persons authorized to do so by the Customs Department, 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 Department or, where they are authorized to do so by the Customs Department, 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 1531, goods declared shall be released as soon as the Customs have examined them or decided not to examine them, provided that:
 - (1) no offence has been found;
 - (2) the import or export license or any other documents required have been acquired; and
 - (3) all permits relating to the procedure concerned have been acquired.
- (b) If the Customs Department is satisfied that the declarant will subsequently accomplish all the formalities in respect of clearance it shall release the goods, provided that the declarant submits a provisional or incomplete declaration pursuant to Section 1504 of this Act, and that a guarantee as defined in regulation, where required, has been furnished to ensure collection of any applicable duties and taxes.
- (c) When the Customs Department decides that it requires laboratory analysis of samples, detailed technical documents or expert advice, it shall release the goods before the results of such examination are known, provided that any security required has been furnished and provided it is satisfied that the goods are not subject to prohibitions or restrictions.

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 liability, 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 liability or the provision of a guarantee as defined by regulation to cover that liability.
- (b) Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the Customs Department as per established regulations requires the provision of a guarantee, those goods shall not be released for the customs procedure in question until such guarantee is provided.

Section 1532-1534. Reserved

Subchapter E.Abandonment; Disposal by the Customs Department

Section 1535.Abandonment or Destruction of Imported Goods

- (a) Imported goods may, with the prior permission of the Customs Department and provided that no offence has been detected, be abandoned to the Government by the declarant or by the owner or person who has custody of the goods, or destroyed or rendered commercially valueless under control of the Customs Department. Any costs involved shall be borne by the person concerned.

- (b) Imported goods shall be considered abandoned to the Government where the customs formalities necessary to place the goods under a customs procedure are not initiated within 30 days after date of arrival to Liberia.

Section 1536. Disposal of Goods by the Customs Department

- (a) Subject to such regulations as the Commissioner General shall prescribe, the Customs Department 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 period prescribed 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 Department;
 - (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 Department, at the risk and expense of the declarant or, where applicable, the owner or person who has custody of the goods, transfer the goods in question to a customs controlled area or such other place under supervision of the Customs Department as it may designate.
- (c) The surplus of the proceeds of a sale held under this Section, after the payment of storage charges, expenses, import or export duties and taxes, fees, penalties and other charges, and the satisfaction of any lien for freight, charges or contribution in general average, shall be deposited in the consolidated fund and available for appropriation by the Legislature for general purposes of the Government if claim therefore 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 Customs handling.

- (d) The computation of import or export duties and taxes, fees or other charges 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	56
Section 1540. Definition.....	56
Section 1541. Re-Importation in the Same State	56
Section 1542. Re-Importation after Processing Abroad	57
Section 1543-1544. Reserved	57
Subchapter B. Temporary Admission.....	57
Section 1545. Definition.....	57
Section 1546. Situations Covered by Temporary Admission Procedure	58
Section 1547. Discharge of the Temporary Admission Procedure	58
Section 1548. Transfer of Temporary Admission.....	58
Section 1549. Period of Time Allowed for Temporary Admission	58
Section 1550-1554. Reserved	58
Subchapter C. Customs Warehouse	59
Section 1555. Definition.....	59
Section 1556. Authorized Operations.....	59
Section 1557. Transfer of Ownership	59
Section 1558. Duration of Customs Warehouse Procedure	59
Section 1559. Inter-Warehouse Transfers	60
Section 1560. Responsibility	60
Section 1561. Discharge of the Procedure.....	60
Section 1562-1564. Reserved	60
Subchapter D. Free Zone.....	60
Section 1565. Definition.....	60
Section 1566. Domestic Goods in Free Zones.....	61
Section 1567. Presentation of Goods and their Placement under the Procedure	61
Section 1568. Authorized Operations.....	61
Section 1569. Imported goods in Free Zones	62
Section 1570. Bringing Goods out of Free Zones.....	62
Section 1571. Customs Status.....	62
Section 1572. Transfer of Ownership	62

Section 1573. Discharge of the Procedure.....	62
Section 1574. Reserved.....	62
Subchapter E. Transit	63
Section 1575. Definition.....	63
Section 1576. Transit Obligations of Declarant and Carrier	63
Section 1577. Discharge of the Transit Procedure	64
Section 1578. Status of Goods at Customs Office of Destination.....	64
Section 1579. Reserved.....	64
Subchapter F. Transshipment.....	64
Section 1580. Definition.....	64
Section 1581. Admission to Transshipment	64
Section 1582. Transshipment Obligations	65
Section 1583. Reserved.....	65
Subchapter G. Inward Processing	65
Section 1584. Definitions	65
Section 1585. Inward Processing	65
Section 1586. Authorization	66
Section 1587. Equivalent Goods	67
Section 1588. Records.....	67
Section 1589. Transfer of Rights and Obligations.....	68
Section 1590. Movement of Goods	68
Section 1591. Standard Rates of Yield	68
Section 1592. Discharge of the Procedure.....	68
Section 1593. Period for Discharge of the Procedure	68
Section 1594. Reserved.....	69
Subchapter H. Export	69
Section 1595. Definition.....	69
Subchapter I. Stores.....	69
Section 1596. Stores on Board Arriving Vessels and Aircraft	69
Section 1597. Other Disposal of Stores	69
Section 1598. Supply of Stores Exempted from Customs Duties	70
Section 1599. Reserved.....	70

Subchapter A.Home Use

Section 1540. Definition

- (a) Imported goods 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 imported 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 Department-

- (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 Department; 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 Department 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 Department.

(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 Department 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 Department, not been substantially changed by such process duty shall be charged only on the amount by which in the opinion of the Customs Department 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 Department 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 imported 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 Commissioner General 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 Department 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 Department 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 Department, 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 imported 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 Department, where an economic need exists and customs controls 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 Department 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 Commissioner General 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 Department 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 Department 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 Department 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 control;
- (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 imported 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 Department 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 Department 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 Department 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 Department 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. Imported goods in Free Zones

- (a) Imported 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, imported 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 imported 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 Commissioner General 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 imported goods other than explosives and goods and 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 (Customs Convention on the International Transport of Goods under Cover of TIR Carnets), 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 (Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods/Convention on Temporary Admission), 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 Commissioner General 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 Department 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 Department, and in compliance with the measures taken by the Customs Department to ensure their identification.

Section 1577. Discharge of the Transit Procedure

The transit procedure shall be discharged by the Customs Department 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, imported 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 imported 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 Commissioner General 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 Commissioner General 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 Department 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 Department.

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 imported 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 Department
- (b) 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.
- (c) The Commissioner General 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.
- (d) 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.
- (e) 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 Department is able to exercise customs controls 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 Commissioner General has by regulation provided that such interests are deemed adversely affected in the circumstances presented by the authorization.

- (f) 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 Commissioner General shall take place.
- (g) The Commissioner General 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.
- (h) The holder of the authorization shall notify the Customs Department 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 Commissioner General may provide by regulation, equivalent goods shall have the same number of digit tariff code, the same commercial quality, and the same technical characteristics as the goods which they are replacing.

- (b) The Customs Department shall authorize the following, provided that the proper conduct of the procedure, in particular as regards customs controls, 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 goods which the equivalent goods replaced 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 Department.

The records must enable the Customs Department 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 Department, 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 Department 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 Department 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 imported 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 Department 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 Department shall specify the period within which the imported 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 Commissioner General 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 Department 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 Commissioner General may by regulation impose, be -
 - (1) landed for temporary custody in a secure place approved by the Customs Department 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 Department, 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 Commissioner General may prescribe, imported 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 Commissioner General 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	73
Section 1600. Definitions	73
Section 1601. Customs Tariff	73
Section 1602. Transitional Rule: Issue of Customs Tariff	74
Section 1603. Authority to Amend the Customs Tariff.....	74
Section 1604. Validity Dates	75
Section 1605. Submission of Customs Tariff to Legislature.....	75
Section 1606. Tariff Classification of Goods	75
Section 1607-1609. Reserved	75
Subchapter B. Customs Valuation of Goods	75
Section 1610. Value of Goods for Customs Purposes.....	75
Section 1611. Primary Method of Valuation of Imported Goods.....	75
Section 1612. Related Party Sales.....	77
Section 1613. Secondary Valuation Methods of Imported Goods	78
Section 1614. Residual Method of Valuation of Imported Goods.....	85
Section 1615. Additions to the Price Paid or Payable.....	86
Section 1616. Exclusions from Customs Value	89
Section 1617. Valuation of Exported Goods	89
Section 1618. Regulations.....	89
Section 1619. Confidential Data	90
Section 1620. Definitions	90
Section 3. Reserved.....	91
Subchapter C. Country of Origin of Goods.....	91
Section 1620. Scope	91
Section 1621. Non-Preferential Rules of Origin: Definition.....	91
Section 1622. Non-Preferential Rules of Origin: Proof	92
Section 1623. Non-Preferential Rules of Origin: Regulations	92
Section 1624. —Preferential Origin of Goods.....	92
Part VI.....	92
Section 1626-1629. Reserved	92

Subchapter D. Assessment and Payment	93
Section 1630. Incurrence of Customs Liability.....	93
Section 1631. Incurrence of Customs Liability through Non-Compliance: Import.....	93
Section 1632. Incurrence of Customs Liability through Non-Compliance: Export	94
Section 1633. Joint and Several Liability for Duty and Tax	95
Section 1634. General rules for Calculation of Customs Duties	95
Section 1635. Special Rules for Calculation of Import Duties.....	95
Section 1636. Determination of Customs Duties.....	96
Section 1637. Assessment Notice	96
Section 1638. Period of Assessment of Customs Liability	96
Section 1639. Extinguishment of Customs Liability	96
Section 1640. Administrative Exemptions	97
Section 1641. Payment	99
Section 1642. General Time Limits for Payment.....	99
Section 1643. Deferred and Periodic Payments	99
Section 4. Reserved.....	100
Subchapter E. Customs Security	100
Section 1645. Requirement of Security	100
Section 1646. Forms of Security	100
Section 1647. Guarantor	100
Section 1648. General Security	100
Section 1649. Level of Security	101
Section 1650. Additional or Replacement Guarantee	101
Section 1651. Release and Cancellation of Security	101
Section 1652. Regulations.....	102
Section 1653-1654. Reserved	102
Subchapter F. Refund and Drawback of Duty	102
Section 1655. Refund and Remission of Duty.....	102
Section 1656. Goods Not In Accordance With Contract.....	102
Section 1657. Drawback: General Provision	103
Section 1658. Claims for Drawback	103
Section 3. Drawback Goods Destroyed or Damaged After Shipment	104

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.
- (c) **“Technical Rectifications”** means corrections of an editorial character or minor technical or clerical changes which do not affect the substance or meaning of the text, such as—
 - (1) errors in spelling, numbering, or punctuation;
 - (2) errors in indentation;
 - (3) errors (including inadvertent omissions) in cross-references to headings or subheadings or notes; and
 - (4) other clerical or typographical errors.

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 Commissioner General 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 Commissioner General 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 authorized 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. Transitional Rule: Issue of Customs Tariff

- (a) Subject to Section 1605, the Commissioner General shall, by notice in the Official Gazette, issue and publish the Customs Tariff replacing the Tariff Schedules to the Customs Revenue Code of Liberia 2000 (December 15, 2000).
- (b) The Customs Tariff issued under subsection (a) shall incorporate all duties, rates, exemptions or reliefs provided for in the Customs Revenue Code of Liberia 2000 (December 15, 2000), including any amendment thereto as may be enacted to the date of issuance of the Customs Tariff. .
- (c) Until the Commissioner General issues a Customs Tariff in terms of subsection (a), Schedules I and III to the Customs Revenue Code of Liberia 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 Commissioner General may, by notice in the Official Gazette, issue amendments to the Customs Tariff as necessary or appropriate to:

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

Section 1604. Validity Dates

Issuance of a Customs Tariff under Section 1602(a), or any amendment to the Customs Tariff under Section 1603, shall not take effect before the 30th day after the date of its publication in the Official Gazette.

Section 1605. Submission of Customs Tariff to Legislature

(a) Where the issuance of a Customs Tariff under Section 1602(a), or any amendment thereto under Section 1603, will affect the rate of duty on existing trade, the Minister shall submit a report to the Legislature that sets forth the proposed Customs Tariff or proposed amendment and the reasons therefor, including economic analysis where necessary. In such cases, the Minister may issue and publish the Customs Tariff or amendments only after the expiration of a 60-day period beginning on the date on which the Minister submits the report to the Legislature.

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 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. Value of Goods for Customs Purposes

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 **Error! Reference source not found.** through **Error! Reference source not found.** ~~and annex A~~, and the customs value of exported goods shall be determined in accordance with **Error! Reference source not found.**

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, adjusted, where necessary, in accordance with **Error! Reference source not found.** and **Error! Reference source not found.**, provided
- (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 conditions or considerations 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 **Error! Reference source not found.**(a)(4);
- (4) the buyer and seller are not related or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of **Error! Reference source not found.**

(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. **The payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments. Payment may be made directly or indirectly. An example of an indirect payment would be the settlement by the buyer, whether in whole or in part, of a debt owed by the seller.**

Activities undertaken by the buyer on the buyer's own account, other than those for which an adjustment is provided in **Error! Reference source not found.**, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller. The costs of such activities shall not, therefore, be added to the price actually paid or payable in determining the customs value.

The price actually paid or payable refers to the price for the imported goods. Thus the flow of dividends or other payments from the buyer to the seller that do not relate to the imported goods are not part of the customs value.

(c) For purposes of subsection (a), paragraph (1), point (iii), among restrictions which would not render a price actually paid or payable unacceptable are restrictions which do not substantially affect the value of the goods. An example of such restrictions would be the case where a seller requires a buyer of automobiles not to sell or exhibit them prior to a fixed date which represents the beginning of a model year.

(d) For purposes of subsection (a), paragraph (2), if the sale or price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued, the transaction value shall not be acceptable for customs purposes. Some examples of this include:

(1). the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities;

(2). the price of the imported goods is dependent upon the price or prices at which the buyer of the imported goods sells other goods to the seller of the imported goods;

(3). the price is established on the basis of a form of payment extraneous to the imported goods, such as where the imported goods are semi-finished goods which have been provided by the seller on condition that the seller will receive a specified quantity of the finished goods.

However, conditions or considerations relating to the production or marketing of the imported goods shall not result in rejection of the transaction value. For example, the fact that the buyer furnishes the seller with engineering and plans undertaken in Liberia shall not result in rejection of the transaction value for the purposes of Error! Reference source not found.. Likewise, if the buyer undertakes on the buyer's own account, even though by agreement with the seller, activities relating to the marketing of the imported goods, the value of these activities is not part of the customs value nor shall such activities result in rejection of the transaction value.

Section 1612.Related Party Sales

(a) In determining whether the transaction value is acceptable for the purposes of **Error! Reference source not found.**(a)(4), the fact that the buyer and the seller are related shall not in itself be sufficient grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the declarant or otherwise, the Bureau of Customs & Excise has grounds for considering that the relationship influenced the price, it shall communicate the grounds to the declarant and the declarant shall be given a reasonable opportunity to respond. If the declarant so requests, the communication of the grounds shall be in writing.

(1) For further clarification, where the buyer and the seller are related, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the customs value provided that the relationship did not influence the price. It is not intended that there should be an examination of the circumstances in all cases where the buyer and the seller are related. Such examination will only be required where there are doubts about the acceptability of the price. Where the Bureau of Customs & Excise has no doubts about the acceptability of the price, it should be accepted without requesting further information from the importer, for example, if the Bureau previously examined the relationship, or it may already have detailed information concerning the buyer and the seller, and may already be satisfied from such examination or information that the relationship did not influence the price.

(2) Where the Bureau of Customs & Excise is unable to accept the transaction value without further inquiry, it should give the importer an opportunity to supply such further detailed information as may be necessary to enable it to examine the circumstances surrounding the sale. In this context, the Bureau of Customs & Excise should be prepared to examine relevant aspects of the transaction, including the way in which the buyer and seller organize their commercial relations and the way in which the price in question was arrived at, in order to determine whether the relationship influenced the price. Where it can be shown that the buyer and seller, although

related under the provisions of this Section-Section 1615, buy from and sell to each other as if they were not related, this would demonstrate that the price had not been influenced by the relationship. As an example of this, if the price had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way the seller settles prices for sales to buyers who are not related to the seller, this would demonstrate that the price had not been influenced by the relationship. As a further example, where it is shown that the price is adequate to ensure recovery of all costs plus a profit which is representative of the firm's overall profit realized over a representative period of time (e.g. on an annual basis) in sales of goods of the same class or kind, this would demonstrate that the price had not been influenced.

~~(a)~~(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with **Error! Reference source not found.** wherever the declarant demonstrates that such value closely approximates to one of the following occurring at or about the same time:

- (1) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to Liberia;
- (2) the customs value of identical or similar goods, as determined under **Error! Reference source not found.**(b)(3);
- (3) the customs value of identical or similar goods, as determined under **Error! Reference source not found.**(b)(4).

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in **Error! Reference source not found.** and costs incurred by the seller in sales in which he and the buyer are not related and where such costs are not incurred by the seller in sales in which he and the buyer are related.

(c) The tests set forth in subsection (b) of this Section are to be used at the initiative of the declarant and only for comparison purposes. Substitute values may not be established under the said paragraph.

(d) Subsection (b) provides an opportunity for the importer to demonstrate that the transaction value closely approximates to a "test" value previously accepted by the Bureau of Customs & Excise and is therefore acceptable under the provisions of **Error! Reference source not found.** Where a test under subsection (b) is met, it is not necessary to examine the question of influence under subsection (a). If the Bureau of Customs & Excise has already sufficient information to be satisfied, without further detailed inquiries, that one of the tests provided in subsection (b) has been met, there is no reason for it to require the importer to demonstrate that the test can be met.

(e) A number of factors must be taken into consideration in determining whether one value "closely approximates" to another value. These factors include the nature of the imported goods, the nature of the industry itself, the season in which the goods are imported, and, whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply a uniform standard such as a fixed percentage, in each case. For example, a small difference in value in a case involving one type of goods could be unacceptable while a large

difference in a case involving another type of goods might be acceptable in determining whether the transaction value closely approximates to the “test” values set forth in subsection (b).

Section 1613. Secondary Valuation Methods of Imported Goods

(a) Where the customs value of imported goods cannot be determined under **Error! Reference source not found.**, it shall be determined by proceeding sequentially through paragraphs (1), (2), (3) and (4) of subsection (b) of this Section to 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) of this Section, shall be:

- (1) the transaction value of identical goods sold for export to Liberia and exported within three months of the date of export of the goods being valued;
- (2) the transaction value of similar goods sold for export to Liberia and exported within three months of the date of export of 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 **subject to deductions for the following**:

(1). either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in such country of imported goods of the same class or kind;

(2). the usual costs of transport and insurance and associated costs incurred within Liberia;

(3). where appropriate, the costs and charges referred to in subsection (a), paragraph (5) of **Error! Reference source not found.**; and

~~(4).~~ (4). the customs duties and other national taxes payable in Liberia by reason of the importation or sale of the goods.

~~(3)~~(4) the computed value, consisting of the sum of:

- (i). the cost or value of materials and fabrication or other processing employed in producing the imported goods,
- (ii). An amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Liberia,
- (iii). The cost or value of the items referred to in **Error! Reference source not found.**(a)(5).

(c) For purposes of subsection (b), paragraph (1) of this Section, where the costs and charges referred to in subsection (a), paragraph (5) of **Error! Reference source not found.** are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

If, in applying subsection (b), paragraph (1) of this Section, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

(d) In applying subsection (b), paragraph (1) of this Section, the Bureau of Customs & Excise shall, wherever possible, use a sale of identical goods at the same commercial level and in substantially the same quantities as the goods being valued. Where no such sale is found, a sale of identical goods that takes place under any one of the following three conditions may be used:

a. a sale at the same commercial level but in different quantities;

b. a sale at a different commercial level but in substantially the same quantities; or

c. a sale at a different commercial level and in different quantities.

(e) Having found a sale under any one of these three conditions in subsection (d) adjustments will then be made, as the case may be, for:

(1) quantity factors only;

(2) commercial level factors only; or

(3) both commercial level and quantity factors.

(f) For the purposes of subsection (b), paragraph (1) of this Section, the transaction value of identical imported goods means a customs value, adjusted as provided for in this Section, which has already been accepted under **Error! Reference source not found.**

A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustments, e.g. valid price lists containing prices referring to different levels or different quantities. As an example of this, if the imported goods being valued consist of a shipment of 10 units and the only identical imported goods for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of subsection (b), paragraph (1) of this Section~~Section 1613(b)(1)~~ is not appropriate.

(g) For purposes of subsection (b), paragraph (2) of this Section, where the costs and charges referred to in subsection (a), paragraph (5) of **Error! Reference source not found.** are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

If, in applying subsection (b), paragraph (2) of this Section, more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

(h) In applying subsection (b), paragraph (2) of this Section, the Bureau of Customs & Excise shall, wherever possible, use a sale of similar goods at the same commercial level and in substantially the same quantities as the goods being valued. Where no such sale is found, a sale of similar goods that takes place under any one of the following three conditions may be used:

- a. a sale at the same commercial level but in different quantities;
- b. a sale at a different commercial level but in substantially the same quantities; or
- c. a sale at a different commercial level and in different quantities.

(i) Having found a sale under any one of these three conditions in subsection (h) adjustments will then be made, as the case may be, for:

- (1) quantity factors only;
- (2) commercial level factors only; or
- (3) both commercial level and quantity factors.

(j) For the purpose of subsection (b), paragraph (2) of this Section, the transaction value of similar imported goods means a customs value, adjusted as provided for in this Section, which has already been accepted under **Error! Reference source not found.**

A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment, e.g. valid price lists containing prices referring to different levels or different quantities. As an example of this, if the imported goods being valued consist of a shipment of 10 units and the only similar imported goods for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of subsection (b), paragraph (2) of this Section **Section 1613(b)(2)** is not appropriate.

(k) For purposes of subsection (b), paragraph (3):

- a. The term "unit price at which the imported goods, or identical or similar imported goods, are sold within Liberia in the greatest aggregate quantity" means the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.
- b. As an example of this, goods are sold from a price list which grants favorable unit prices for purchases made in larger quantities.

<u>Sale quantity</u>	<u>Unit price</u>	<u>Number of sales</u>	<u>Total quantity sold at each price</u>
<u>1-10 units</u>	<u>100</u>	<u>10 sales of 5 units</u> <u>5 sales of 3 units</u>	<u>65</u>
<u>11-25 units</u>	<u>95</u>	<u>5 sales of 11 units</u>	<u>55</u>
<u>over 25 units</u>	<u>90</u>	<u>1 sale of 30 units</u> <u>1 sale of 50 units</u>	<u>80</u>

The greatest number of units sold at a price is 80; therefore, the unit price in the greatest aggregate quantity is 90.

c. As another example of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units are sold at a price of 90 currency units each. In this example, the greatest number of units sold at a particular price is 500; therefore, the unit price in the greatest aggregate quantity is 95.

d. A third example would be the following situation where various quantities are sold at various prices.

(a) Sales

<u>Sale quantity</u>	<u>Unit price</u>
<u>40 units</u>	<u>100</u>
<u>30 units</u>	<u>90</u>
<u>15 units</u>	<u>100</u>
<u>50 units</u>	<u>95</u>
<u>25 units</u>	<u>105</u>
<u>35 units</u>	<u>90</u>
<u>5 units</u>	<u>100</u>

(b) Totals

<u>Total quantity sold</u>	<u>Unit price</u>
<u>65</u>	<u>90</u>
<u>50</u>	<u>95</u>
<u>60</u>	<u>100</u>
<u>25</u>	<u>105</u>

In this example, the greatest number of units sold at a particular price is 65; therefore, the unit price in the greatest aggregate quantity is 90.

e. Any sale in Liberia, as described in paragraph (1) above, to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in subsection (a), paragraph (2)

of Error! Reference source not found., should not be taken into account in establishing the unit price for the purposes of Error! Reference source not found.(b)(3).

- f. It should be noted that “profit and general expenses” referred to in subsection (b), paragraph (34), point (ii) of Error! Reference source not found. should be taken as a whole. The figure for the purposes of this deduction should be determined on the basis of information supplied by or on behalf of the importer unless the importer’s figures are inconsistent with those obtained in sales in Liberia of imported goods of the same class or kind. Where the importer’s figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer.
- g. The “general expenses” include the direct and indirect costs of marketing the goods in question.
- h. Local taxes payable by reason of the sale of the goods for which a deduction is not made under the provisions of subsection (b), paragraph (43), point (iv) of Error! Reference source not found. shall be deducted under the provisions of subsection (b), paragraph (34), point (i) of Error! Reference source not found..
- i. In determining either the commissions or the usual profits and general expenses under the provisions of subsection (b), paragraph (34), point (i) of Error! Reference source not found., the question whether certain goods are “of the same class or kind” as other goods must be determined on a case-by-case basis by reference to the circumstances involved. Sales in Liberia of the narrowest group or range of imported goods of the same class or kind, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of subsection (b), paragraph (34), point (ii) of Error! Reference source not found., “goods of the same class or kind” includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(l) For purposes of subsection b, paragraph (4):

- a. As a general rule, customs value is determined under this Code on the basis of information readily available in Liberia. In order to determine a computed value under subsection (b), paragraph (4) of this Section, however, it may be necessary to examine the costs of producing the goods being valued and other information which has to be obtained from outside Liberia. Furthermore, in most cases the producer of the goods will be outside the jurisdiction of the authorities of Liberia. The use of the computed value method will generally be limited to those cases where the buyer and seller are related, and the producer is prepared to supply to the authorities of Liberia the necessary costings and to provide facilities for any subsequent verification which may be necessary.
- b. The “cost or value” referred to in subsection (b), paragraph (4), point (i) of this Section-Section 1613- is to be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It is to be based upon the commercial

accounts of the producer, provided that such accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.

(a) “Generally accepted accounting principles” refers to the recognized consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures.

(b) For the purposes of this Subchapter, the Bureau of Customs & Excise shall utilize information prepared in a manner consistent with generally accepted accounting principles in the country which is appropriate for the section in question. For example, the determination of usual profit and general expenses under the provisions of subsection (b), paragraph (3) of this Section ~~Section 1613(b)(3)~~ would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of Liberia. On the other hand, the determination of usual profit and general expenses under the provisions of subsection (b), paragraph (4) of this Section ~~Section 1613(b)(4)~~ would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of production. As a further example, the determination of an element provided for in subsection (a), paragraph (2), point (ii) of **Error! Reference source not found.** undertaken in Liberia would be carried out utilizing information in a manner consistent with the generally accepted accounting principles of Liberia.

c. The “cost or value” shall include the cost of elements specified in subsection (a), paragraph (1), points (ii) and (iii) of **Error! Reference source not found.** It shall also include the value, apportioned as appropriate under the provisions of the relevant note to **Error! Reference source not found.**, of any element specified in subsection (a), paragraph (2) of **Error! Reference source not found.** which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in subsection (a), paragraph (2), point (iv) of **Error! Reference source not found.** which are undertaken in Liberia shall be included only to the extent that such elements are charged to the producer. It is to be understood that no cost or value of the elements referred to in this paragraph shall be counted twice in determining the computed value.

d. The “amount for profit and general expenses” referred to in subsection (b), paragraph (4), point (ii) of this Section ~~Section 1613~~ is to be determined on the basis of information supplied by or on behalf of the producer unless the producer’s figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Liberia.

- e. It should be noted in this context that the “amount for profit and general expenses” has to be taken as a whole. It follows that if, in any particular case, the producer’s profit figure is low and the producer’s general expenses are high, the producer’s profit and general expenses taken together may nevertheless be consistent with that usually reflected in sales of goods of the same class or kind. Such a situation might occur, for example, if a product were being launched in Liberia and the producer accepted a nil or low profit to offset high general expenses associated with the launch. Where the producer can demonstrate a low profit on sales of the imported goods because of particular commercial circumstances, the producer’s actual profit figures should be taken into account provided that the producer has valid commercial reasons to justify them and the producer’s pricing policy reflects usual pricing policies in the branch of industry concerned. Such a situation might occur, for example, where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where they sell goods to complement a range of goods being produced in Liberia and accept a low profit to maintain competitiveness. Where the producer’s own figures for profit and general expenses are not consistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Liberia, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods.
- f. Where information other than that supplied by or on behalf of the producer is used for the purposes of determining a computed value, the authorities of Liberia shall inform the importer, if the latter so requests, of the source of such information, the data used and the calculations based upon such data, subject to the provisions of Section 1619.
- g. The “general expenses” referred to in subsection (b), paragraph (4), point (ii) of this Section ~~Section 1613~~ covers the direct and indirect costs of producing and selling the goods for export which are not included under subsection (b), paragraph (4), point (i) of this Section ~~Section 1613~~.
- ~~a-h.~~ Whether certain goods are “of the same class or kind” as other goods must be determined on a case-by-case basis with reference to the circumstances involved. In determining the usual profits and general expenses under the provisions of subsection (b), paragraph (4) of this Section ~~Section 1613(b)(4)~~, sales for export to Liberia of the narrowest group or range of goods, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of subsection (b), paragraph (4) of this Section ~~Section 1613(b)(4)~~, “goods of the same class or kind” must be from the same country as the goods being valued.

Section 1614. Residual Method of Valuation of Imported Goods

- (a) Where the customs value cannot be determined under **Error! Reference source not found.**, 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 ~~S~~subchapter.

(b) No customs value shall be determined under subsection (a) of this Section on the basis of:

(1) the selling price in Liberia of goods produced in Liberia;

(2) a system which provides for the acceptance for customs purposes of the higher of two alternative values;

(3) the price of goods on the domestic market of the country of exportation;

(4) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with **Error! Reference source not found.**(b)(4);

(5) prices for export to a country other than Liberia;

(6) minimum customs values; or

~~(7) {arbitrary or fictitious values-.~~

(c) Customs values determined under the provisions of this Section should, to the greatest extent possible, be based on previously determined customs values.

(d) The methods of valuation to be employed under this Section should be those laid down in **Error! Reference source not found.** through **Error! Reference source not found.** but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of this Section.

(e) Some examples of reasonable flexibility are as follows:

a. Identical goods - the requirement that the identical goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of **Error! Reference source not found.**(b)(3) and (b)(4) could be used.

b. Similar goods - the requirement that the similar goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of **Error! Reference source not found.**(b)(3) and (b)(4) could be used.

~~Section 1615.~~

~~Section 1616.~~**Section 1615. Additions to the Price Paid or Payable**

(a) In determining the customs value under **Error! Reference source not found.**, there shall be added to the price actually paid or payable for the imported goods:

(1) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:

- (i). commissions and brokerage, except buying commissions,
 - (ii). The cost of containers which are treated as being one, for customs purposes, with the goods in question,
 - (iii). The cost of packing, whether for labor or materials;
- (2) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
- (i). materials, components, parts and similar items incorporated in the imported goods,
 - (ii). Tools, dies, moulds and similar items used in the production of the imported goods,
 - (iii). Materials consumed in the production of the imported goods,
 - (iv). Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Liberia and necessary for the production of the imported goods;
- (3) royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- (4) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
- (5) (i) the costs of transport and insurance of the imported goods, and (ii) loading, unloading, and handling charges associated with the transport of the imported goods, to the place of introduction into Liberia.
- (b) Additions to the price actually paid or payable shall be made under this Section only on the basis of objective and quantifiable data.
- (c) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Section.
- (d) There are two factors involved in the apportionment of the elements specified in subsection (a), paragraph (2), point (ii) of Error! Reference source not found. to the imported goods - the value of the element itself and the way in which that value is to be apportioned to the imported goods. The apportionment of these elements should be made in a reasonable manner appropriate to the circumstances and in accordance with generally accepted accounting principles.
- Concerning the value of the element, if the importer acquires the element from a seller not related to the importer at a given cost, the value of the element is that cost. If the element was produced by the importer or by a person related to the importer, its value would be the cost of producing it. If the element had been previously used by the importer, regardless of whether it had been acquired or produced by such importer, the original cost of acquisition or production would have to be adjusted downward to reflect its use in order to arrive at the value of the element.

Once a value has been determined for the element, it is necessary to apportion that value to the imported goods. Various possibilities exist. For example, the value might be apportioned to the first shipment if the importer wishes to pay duty on the entire value at one time. As another example, the importer may request that the value be apportioned over the number of units produced up to the time of the first shipment. As a further example, the importer may request that the value be apportioned over the entire anticipated production where contracts or firm commitments exist for that production. The method of apportionment used will depend upon the documentation provided by the importer.

As an illustration of the above, an importer provides the producer with a mold to be used in the production of the imported goods and contracts with the producer to buy 10,000 units. By the time of arrival of the first shipment of 1,000 units, the producer has already produced 4,000 units. The importer may request the customs administration to apportion the value of the mold over 1,000 units, 4,000 units or 10,000 units.

- (e) Additions for the elements specified in subsection (a), paragraph (2), point (iv) of **Error! Reference source not found.** should be based on objective and quantifiable data. In order to minimize the burden for both the importer and the Bureau of Customs & Excise in determining the values to be added, data readily available in the buyer's commercial record system should be used in so far as possible.

For those elements supplied by the buyer which were purchased or leased by the buyer, the addition would be the cost of the purchase or the lease. No addition shall be made for those elements available in the public domain, other than the cost of obtaining copies of them. The ease with which it may be possible to calculate the values to be added will depend on a particular firm's structure and management practice, as well as its accounting methods. For example, it is possible that a firm which imports a variety of products from several countries maintains the records of its design center outside Liberia in such a way as to show accurately the costs attributable to a given product. In such cases, a direct adjustment may appropriately be made under the provisions of **Error! Reference source not found.**

In another case, a firm may carry the cost of the design center outside Liberia as a general overhead expense without allocation to specific products. In this instance, an appropriate adjustment could be made under the provisions of **Error! Reference source not found.** with respect to the imported goods by apportioning total design center costs over total production benefiting from the design center and adding such apportioned cost on a unit basis to imports.

Variations in the above circumstances will, of course, require different factors to be considered in determining the proper method of allocation.

In cases where the production of the element in question involves a number of countries and over a period of time, the adjustment should be limited to the value actually added to that element outside Liberia.

- (f) The royalties and license fees referred to in subsection (a), paragraph (3) of **Error! Reference source not found.** may include, among other things, payments in respect to patents, trade marks and copyrights. However, the charges for the right to reproduce the imported goods in Liberia shall not

be added to the price actually paid or payable for the imported goods in determining the customs value.

Payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Liberia of the imported goods.

~~(d)~~(g) Where objective and quantifiable data do not exist with regard to the additions required to be made under the provisions of **Error! Reference source not found.**, the transaction value cannot be determined under the provisions of **Error! Reference source not found.** As an illustration of this, a royalty is paid on the basis of the price in a sale in Liberia of a liter of a particular product that was imported by the kilogram and made up into a solution after importation. If the royalty is based partially on the imported goods and partially on other factors which have nothing to do with the imported goods (such as when the imported goods are mixed with domestic ingredients and are no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the buyer and the seller), it would be inappropriate to attempt to make an addition for the royalty. However, if the amount of this royalty is based only on the imported goods and can be readily quantified, an addition to the price actually paid or payable can be made.

~~Section 1617.~~*Section 1616. Exclusions from Customs Value*

- (a) Provided that they are shown separately from the price actually paid or payable, the following shall not be included in the customs value:
- (1) charges for the transport of goods after their arrival at the place of introduction into Liberia;
 - (2) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation of imported goods such as industrial plant, machinery or equipment;
 - (3) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and where required, the buyer can demonstrate that:
 - (i). such goods are actually sold at the price declared as the price actually paid or payable, and
 - (ii). The claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided;
 - (4) charges for the right to reproduce imported goods in Liberia;
 - (5) buying commissions;
 - (6) import duties or other charges payable in Liberia by reason of the importation or sale of the goods.
- (b) In this Chapter, the term “buying commissions”² means fees paid by an importer to his agent for the service of representing him in the purchase of the goods being valued.

~~Section 1618.~~Section 1617.*Valuation of Exported Goods*

Where no specific rate 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 export 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 1619.~~Section 1618.*Regulations*

The Minister shall adopt measures for implementation of this ~~S~~ubchapter which shall include:

- (a) the method of determination of the customs value in specific cases, and with regard to goods for which a customs liability is incurred after the use of the inward processing or free zone procedures;
- (b) any further conditions, provisions and rules necessary for the application of this ~~s~~ubchapter.

Section 1619. Confidential Data

All information which is by nature confidential or which is provided on a confidential basis for the purposes of customs valuation shall be treated as strictly confidential by the authorities concerned who shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Section 1620. Definitions

(a) In this Subchapter:

- (1) “customs value of imported goods” means the value of goods for the purposes of levying ad valorem duties of customs on imported goods; and
- (2) “produced” includes grown, manufactured and mined.

(b) In this Subchapter:

- (1) “identical goods” means goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical;
- (2) “similar goods” means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
- (3) the terms “identical goods” and “similar goods” do not include, as the case may be, goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under subsection (a), paragraph (2), point (iv) of **Error! Reference source not found.** because such elements were undertaken in Liberia;

- (4) goods shall not be regarded as “identical goods” or “similar goods” unless they were produced in the same country as the goods being valued;
- (5) goods produced by a different person shall be taken into account only when there are no identical goods or similar goods, as the case may be, produced by the same person as the goods being valued.
- (c) In this Subchapter “goods of the same class or kind” means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.
- (d) For the purposes of this Subchapter, persons shall be deemed to be related only if:
 - (1) they are officers or directors of one another's businesses;
 - (2) they are legally recognized partners in business;
 - (3) they are employer and employee;
 - (4) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;
 - (5) one of them directly or indirectly controls the other;
 - (6) both of them are directly or indirectly controlled by a third person;
 - (7) together they directly or indirectly control a third person; or
 - (8) they are members of the same family.
- (e) Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Subchapter if they fall within the criteria of paragraph (d).
- (f) For the purposes of this Section, the term “persons” includes a legal person, where appropriate.
- (g) For the purposes of this Subchapter, one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

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Section 3. *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-
- i) contained in agreements which Liberia has concluded with certain countries or territories or groups of such countries or territories, or
 - ii) 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 Department 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 Department, 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 Department where the exigencies of trade so require or where requested.

Section 1623.Non-Preferential Rules of Origin: Regulations

The Commissioner General 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 Commissioner General shall, by regulation, adopt measures specifying the rules on preferential origin.
- (c) The Commissioner General shall by regulation adopt measures necessary for the implementation of rules referred to in this Section.

Section 1625 - Confidentiality

All information which is by nature confidential or which is provided on a confidential basis for the purpose of the application of rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Part VI.

Section 1626-1629. Reserved

Subchapter D.Assessment and Payment

Section 1630.Incurrence of Customs Liability

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

Section 1631.Incurrence of Customs Liability through Non-Compliance: Import

- (a) A customs liability on importation of goods subject to import duties or taxes shall be incurred through-
 - (1) the unlawful introduction of imported goods into Liberia;
 - (2) the unlawful removal of imported 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 imported goods, from their temporary storage; or
 - (4) the consumption or use of imported goods in a free zone or customs controlled area except as permitted under the customs laws.

(b) Where goods disappear from a free zone or customs controlled area, and their disappearance cannot be explained to the satisfaction of the Customs Department, the Customs Department regard the goods as having been consumed or used in the free zone or the customs controlled area.

(c) The customs liability 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).

(d) The person responsible for payment 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.
- (5) Where the Customs Department 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 liability shall be the last person known to the Customs Department to have been in possession of the goods.

Section 1632. Incurrence of Customs Liability through Non-Compliance: Export

(a) A customs liability on exportation shall be incurred on removal of domestic goods subject 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 person responsible for payment 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 liability, they shall be jointly and severally liable for the full amount of the liability.

Section 1634. General rules for Calculation of Customs Duties

- a) The amount of the import or export duty shall be determined on the basis of the rules for calculation of duty which were applicable to the goods concerned at the time at which the customs liability in respect of them was incurred
- b) Where it is not possible to determine precisely the time at which the customs liability is incurred, the customs liability shall be deemed to have been incurred at the time Customs Department so determines on the basis of available information.

Section 1635. Special Rules for Calculation of Import Duties

(a) ***Costs of Regular 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 .

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

(b) ***Inward Processing Products.*** Where a customs liability is incurred for processed products resulting from the inward-processing procedure, the amount of import duty corresponding to such liability 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.

(c) ***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 liability is incurred pursuant to Section 1631 of this Code, on condition that the failure which led to the incurrence of a customs liability did not constitute an attempt at deception.

(d) ***Goods Removed from Free Zones.*** Where a customs liability is incurred for goods that are removed from a free zone, the amount of import duty corresponding to such liability 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 liability is incurred; and
- (2) any duties chargeable shall be based on the quantity of imported 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 there from free of duty;

provided that where the Customs Department 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 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 Department as soon as they have the necessary information.

(b) Without prejudice to the Customs Department's powers to conduct post-release controls under Section 1769, the Customs Department 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 Department shall notify the person responsible for payment of the customs liability in the form and manner as the Commissioner General shall by regulation prescribe.

(b) The customs liability shall be notified to the person responsible for payment no later than 14 days of the date on which the Customs Department is in a position to determine the amount of import or export duty payable.

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

Section 1638.Period of Assessment of Customs Liability

(a) No customs liability shall be notified to the person responsible for payment after the expiration of a period of seven years from the date on which the liability was incurred.

(b) Where the customs liability 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 Liability

(a) Without prejudice to Section 75 of this Act, and any laws relating to non-recovery of the amount of customs liability in the event of the judicially-established insolvency of the person responsible for payment, a customs liability 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 liability and remission is granted, the liability 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 Department of the goods liable to customs duties and taxes;
- (5) where the customs liability 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 Department; 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 liability was incurred pursuant to Section 1631 or Section 1632 of this Code and-
 - i) the failure which led to the incurrence of a customs liability 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 liability was incurred pursuant to Section 1631 of this Code and evidence is provided to the satisfaction of the Customs Department that the goods have not been used or consumed in Liberia and have been exported there from; provided, however, that the liability 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 Department.

Section 1640. Administrative Exemptions

(a) For purposes of this section-

- (1) **“Means of transport for private use”** means road vehicles and trailers, boats and aircraft, together with their spare parts and normal accessories and equipment, imported or exported exclusively for personal use by the person concerned and not for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;
- (2) **“Returning resident”** means any person who normally resides in Liberia and is returning from abroad;
- (3) **“Personal effects”** means all articles, whether new or used, that a person may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes.

(b) The Customs Department, 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 Commissioner General shall prescribe, to—

(1) disregard a difference of an amount specified by the Minister by regulation, but not more than 7,250 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 Department;

- (2) admit free of duty the following goods when carried on the person or contained in the baggage of any person arriving in Liberia, and intended solely for that person’s personal use or gifts and not as stock in trade:
 - i) two hundred cigarettes or two hundred and fifty grams of tobacco or one hundred cigarillos or fifty cigars;
 - ii) one liter of spirits;
 - iii) two liters of wine;
 - iv) one-quarter liter of toilet water;
 - v) fifty grams of perfume; and
 - vi) other goods, new or used, not to exceed two suitcases;

provided that such allowances shall not apply in the case of a person under 17 years of age and, further, that the Commissioner General may restrict any allowance in respect of a person who makes frequent journeys into and out of Liberia;

- (3) admit free of duty the personal effects and means of transport for private use that are re-imported by returning residents, whether or not carried on or accompanying the person or contained in his baggage, provided that such goods were in free circulation in Liberia when the returning resident departed with them from Liberia; or
- (4) admit goods 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 goods imported by one person on one day and exempted from the payment of duty shall not exceed an amount specified by the Minister by regulation, but not more than—
 - i) 15,000 dollars in the case of articles sent as bona fide gifts from persons in foreign countries to persons in Liberia, or
 - ii) 21,000 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.

The privilege of this paragraph (b)(4) shall not be granted in any case in which goods covered by a single order or contract are forwarded in separate lots to secure the benefit of this paragraph (b)(4).

(c) The Minister is authorized to prescribe by regulation exceptions to any exemption, or to diminish any dollar amount, that is provided for in this Section whenever the Minister finds that such action is consistent with the purpose of this Section or is necessary for any reason to protect the revenue or to prevent unlawful importation.

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 or specified by the Minister by regulation.

(b) Payment may be made by a third person instead of the person designated under this Code as responsible for payment.

(c) The person responsible for payment 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 and taxes, corresponding to a customs liability notified in accordance with Section 1637, shall be paid by the person responsible for payment within a period time following the assessment notice as prescribed by the Commissioner General.

(b) Without prejudice to **Error! Reference source not found.**(d), that period shall not exceed 10 days following the assessment notice to the person responsible for payment of the amount of the customs liability.

(c) If the person responsible for payment 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.

(d) The provisions on penalties for late payments and failure to pay taxes under **Error! Reference source not found.** apply *mutatis mutandis* to the failure to pay a customs liability within the periods prescribed by subsections (a) and (c) of this Section.

Section 1643. Deferred and Periodic Payments

Notwithstanding Section 74 of this Act, the Commissioner General is authorized to prescribe regulations to allow a person, upon provision of a bank 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 4. *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 Commissioner General may by regulation or specific instruction require, or authorize the Customs Department 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 Commissioner General or the Customs Department 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 Commissioner General as being equivalent to a cash deposit;

(2) a bond given by a bank or insurance 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 Department refuse to accept the form of security chosen where it is incompatible with the proper functioning of the customs procedure concerned.

The Customs Department 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 Commissioner in accordance with established regulations.
- (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 Commissioner 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 Department authorize the provision of one general security as prescribed in regulation 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 Department to have the capacity to fulfill their obligation in relation to those procedures.

Section 1649. Level of Security

(a) The Minister shall by regulation 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 Department 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 Minister shall by regulation prescribe the conditions that may waive the requirement of security in particular cases where justified by risk assessment.

Section 1650. Additional or Replacement Guarantee

Where the Customs Department 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 Department 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 Department shall release the guarantee immediately when the customs liability or liability for other charges is extinguished or can no longer arise.
- (b) Where the customs liability 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 Department 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 Department 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;
- (c) prescribe requirements under which a person may be approved as a guarantor; and
- (d) 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

The Minister is authorized to remit or refund import or export duties or other receipts in the following cases:

- (a) **Duties, Taxes and Fees.** Whenever it is ascertained on the basis of a final decision under Section 1239 of this Code that duties, taxes or fees had been assessed or paid on imported or exported goods in excess of that which should have been paid under the law.

- (b) **Other Charges.** Whenever it is determined in the manner required by law that any charges, other than duties, taxes and fees, have been erroneously or excessively assessed or collected.
- (c) **Fines, Penalties, and Forfeitures.** Whenever money has been deposited on account of a fine, penalty, or forfeiture which did not accrue, or which is finally determined to have accrued in an amount less than that so deposited, or which is mitigated to an amount less than that so deposited or is remitted.
- (d) **Goods Not In Accordance with Contract.** Whenever the Customs Department confirms that the conditions for refund under Section 1656 are met.
- (e) **Drawback.** Whenever the Commissioner certifies as correct a claim for drawback under Section 1657 of this Act.

Section 1656. Goods Not In Accordance With Contract

(b) A refund shall be allowed where:

- (1) 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, and
 - (2) the importer either —
 - i. returns the goods to the supplier, or
 - ii. with the permission of the Customs Department abandons the goods to the Customs Department; or with the permission of the Customs Department destroys the goods under customs control, and
 - (3) 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.
- (c) A refund shall be allowed where the goods were shipped without the consent of the consignee and duty has been paid thereon, provided that the goods are, without having been used, returned to the consignor or abandoned to the Customs Department or destroyed under its supervision.
- (d) 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.
- (e) A claim for refund under this Section shall be subject to verification by the Customs Department.

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 the inward processing procedure 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, where there is no receipt of an application for an amount of drawback the Customs Department 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) The person holding the authorization for drawback shall make a declaration in the prescribed form to the Commissioner General that the conditions under which drawback is allowed have been fulfilled.
- (d) A claim for payment of drawback under this Section shall be subject to verification by the Customs Department.

Section 3. Drawback Goods Destroyed or Damaged After Shipment

- (a) Where it is proved to the satisfaction of the Customs Department 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.
- (b) Where it is proved to the satisfaction of the Customs Department 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 and are either abandoned to the Government or destroyed under customs control in accordance with Section 1535 be payable as if the goods had been actually exported.

Section 1660-1699. Reserved

Chapter 17A. Fines, Penalties and Forfeitures

Subchapter A. Administrative Fines.....	107
Section 1700. Definitions.....	107
Section 1701. Liability for Administrative Fines.....	107
Section 1702. Amount of Administrative Fines	108
Section 1703. Assessment Procedure.....	108
Section 1704. No Fine in Certain Cases.....	109
Section 1705. Due Date for Payment and Interest	110
Section 1706. Enforcement.....	110
Section 1707. Cumulative Remedy	110
Sections 1708-1709 Reserved	110
Subchapter B. Civil Penalties.....	110
Section 1710. Place of Introduction.....	110
Section 1711. Failure to Report or Answer Questions Concerning Vessels Entering Liberia	110
Section 1712. Failure to Produce Required Documents on Arrival	111
Section 1713. Failure to Manifest Goods.....	111
Section 1714. Failure to Manifest Goods; Additional Penalty for Certain Narcotic Drugs	111
Section 1715. Manifested Goods Not Found.....	112
Section 1716. Unlawful Unlading or Transshipment.....	112
Section 1717. Offenses Related to Ships Stores	113
Section 1718. Prohibition on the Sale and Purchase of Goods from Vessels	113
Section 1719. Offenses Related to Departure and Loading of Vessels.....	113
Section 1720. Failure to Comply With Demand for Return of Clearance	113
Section 1721. Coastwise Trade Deviations	113
Section 1722. Violation of Conditions for Approved Pipelines.....	114
Section 1723. Unlawful Entry into Customs Control Area	114
Section 1724. Importation Contrary to Law	114
Section 1725. False Statements	114
Section 1726. Failure to Declare	115
Section 1727. Offenses Related to Arrival of Persons	115
Section 1728. Offences Related to Customs Warehouses.....	115

Section 1729. Offenses Related to Customs Licensed Activities	115
Section 1730. Failure to Make Advance Conveyance and Cargo Declaration	115
Section 1731. Failure to Declare Currency or Bearer Negotiable Instruments	116
Section 1732. Importation of Drugs.....	116
Sections 1733-1734 Reserved	116
Subchapter C. Seizure and Forfeiture	116
Section 1735. Goods Liable to Forfeiture	116
Section 1736. Libel of Vessels, Aircraft and Vehicles.....	117
Section 1737. Common Carrier Exception	117
Section 1738. Seizure Authority.....	118
Section 1739. Application of Customs laws to Other Seizures by Customs Officers	118
Section 1740. Custody of Seized or Detained Goods.....	119
Section 1741. Appraisement of Seized Goods	119
Section 1742. Administrative Forfeiture: Notice of Seizure	119
Section 1743. Notice of Claim; Condemnation Proceedings; Goods Deemed To Be Condemned As Forfeited.....	120
Section 1744. Seizure: Judicial Forfeiture Proceedings	120
Section 1745. Disposal of Seized and Detained Goods.....	120
Section 1746. Perishable Goods Subject To Summary Sale or Disposal	120
Section 1747. Disposal of Proceeds of Sale of Forfeited Property	121
Section 1748. Release of Seized Property In Lieu of Condemnation Proceedings	121
Section 1749. Burden of Proof in Forfeiture Proceedings	121
Subchapter D. Mitigation and Compromise; Limitations	122
Section 1750. Commissioner General Authorized To Compromise Customs Claims	122
Section 1751. Remission or Mitigation of Fines, Penalties and Forfeitures	122
Section 1752. Award of Compensation to Informers	122
Section 1753. Limitation of Actions to Recover Penalties and Forfeitures	123
Section 1754-1759. Reserved	123

Subchapter A.Administrative Fines

Section 1700.Definitions

For purposes of this subchapter, a “**material error or omission**” in a goods declaration is an error or omission with respect to any of the following fields of the declaration:

- (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 either
 - (1) a material error or omission, or
 - (2) any error or omission, if the result of which is that the amount of customs duty or tax payable under this Code has not been paid or declared for payment or would not have been paid or declared for payment,shall 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 Department 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 be:
- (2) if the error or omission affects the amount of duty or tax payable,
 - i. 100% of the duty payable, if the first administrative fine imposed on the person under Section 1701(a);
 - ii. 200% of the duty payable, if the second administrative fine imposed on the person under Section 1701(a);
 - iii. 300% of the duty payable, if the third or subsequent administrative fine imposed on the person under Section 1701(a);
 - (3) otherwise,
 - i. 350 dollars for each material error or omission in the declaration, if the first administrative fine imposed on the person under Section 1701(a);
 - ii. 700 dollars for each material error or omission in the declaration, if the second administrative fine imposed on the person under Section 1701(a);
 - iii. 1,400 dollars for each material error or omission in the declaration, if the third or subsequent administrative fine imposed on the person under Section 1701(a).
- (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 following:
- (1) 25,000 dollars, if the first administrative fine imposed on the person under Section 1701(b);
 - (2) 50,000 dollars, if the second administrative fine imposed on the person under Section 1701(b);
 - (3) 75,000 dollars, if the third or subsequent administrative fine imposed on the person under Section 1701(b).

Section 1703. Assessment Procedure

- (a) ***Prior Notification.*** Subject to Section 1704, where the Customs Department determines that a person is liable for an administrative fine, the Customs Department 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 Department 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 Department that the person is entitled to be exempted

under Section 1704 from the imposition of a fine, the Customs Department 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 Department before the Customs Department has notified the person that—
 - (i). the goods to which the declaration relates have been selected for examination by the Customs Department;
 - (ii). Documentation is required to be presented to the Customs Department relation to that declaration;
 - (iii). The Customs Department tends 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 Department 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 Department 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 dollars; 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 Department 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 Department before the Customs Department 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 dollars; 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 Department 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 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 Department 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 value of such goods determined by the Customs Department.
- (c) No penalty shall be incurred under this Section if the Customs Department 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 Department, 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
 - (1) 100% of the value of the goods on the first offense
 - (2) 200% of the value of the goods on the second offense
 - (3) 300% on the value of the goods on the third and subsequent offenses
- (c) No penalty shall be incurred under this Section if the Customs Department 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 transshipped 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 Department'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 Department shall be satisfied, upon presentation of proof by the master of the vessel from which the cargo or stores have been transshipped or unloaded, and the master of the vessel to which any such cargo or stores were transshipped, that that the unloading 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 offense 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 offense who, unless otherwise authorized by the Customs Department, 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 Commissioner General 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 Commissioner General 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 in 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 Department'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 Department 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 value of such goods as determined by the Customs Department, 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 value of the article not declared or of the baggage or thing not produced, as the case may be, as determined by the Customs Department.

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 Department 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 imported 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.

Section 1730.Failure to Make Advance Conveyance and Cargo Declaration

- (a) Every person commits an offence who, being in charge of a vessel, aircraft, or vehicle, fails to make an advance declaration required by regulation issued pursuant to authority of Section 1400 of this Code.

- (b) Every person who commits an offence against this Section is liable to a civil penalty of up to 350,000 dollars.

Section 1731. Failure to Declare Currency or Bearer Negotiable Instruments

- (a) Every person commits an offense who fails to declare currency or bearer negotiable instruments as required by Section 1442.
- (b) Every person who commits an offense against this Section is liable to a fine of 25% of the value of the currency or bearer negotiable instruments.

Section 1732. Importation of Drugs

Any person who imports narcotic, hallucinogenic or other drugs in violation of the provisions of the Public Health law commits an offense and shall be subject to such penal or other sanctions as may be provided by the Public Health law and the laws of Liberia.

Sections 1733-1734 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 1420 of this Code (which relates to failure to notify the Customs Department if export goods are not loaded);
 - (2) Section 1421 of this Code (which relates to the re-landing of export goods or stores without permission a proper officer);
 - (3) 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;
 - (4) Section 1717 of this Code (which relates to the retention on board, transfer and landing of ships stores);
 - (5) Section 1718 of this Code (which prohibits certain sales and purchases of goods from vessels);
 - (6) Section 1722 of this Code (which relates to violation of conditions of import or export of goods by pipeline);
 - (7) Section 1725 of this Code (which relates to false statements made in an entry or in response to question by an officer);
 - (8) Section 1726 of this Code (which relates to a person's failure to declare articles or produce baggage on arrival to Liberia);

- (9) Section 1731 of this Code (which relates to a person's failure to declare currency or bearer negotiable instruments when required); or
- (10) Section 1732 of this Code (which relates to the importation of drugs contrary to the Public Health law).
- (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

- (a) No conveyance used by any person as a common carrier in the transaction of business as a common carrier is subject to seizure and forfeiture under the customs laws for violations relating to merchandise contained—
- (1) on the person;
 - (2) in baggage belonging to and accompanying a passenger being lawfully transported on such conveyance; or
 - (3) in the cargo of the conveyance if the cargo is listed on the manifest and marks, numbers, weights and quantities of the outer packages or containers agree with the manifest;
- unless the owner or operator, or the master, pilot, conductor, driver or other person in charge participated in, or had knowledge of, the violation, or was grossly negligent in preventing or discovering the violation.
- (b) Except as provided in paragraph (1) or subsection (c) of this section, no vessel, vehicle, or aircraft is subject to forfeiture to the extent of an interest of an owner for a drug-related offense established

by that owner to have been committed or omitted without the knowledge, consent, or willful blindness of the owner.

- (c) If any merchandise the importation of which is prohibited is found to be, or to have been—
 - (1) on board a conveyance used as a common carrier in the transaction of business as a common carrier in one or more packages or containers—
 - (i). that are not manifested (or not shown on bills of lading or airway bills); or
 - (ii). Whose marks, numbers, weight or quantities disagree with the manifest (or with the bills of lading or airway bills); or
 - (2) concealed in or on such a conveyance, but not in the cargo;

the conveyance may be seized, and after investigation, forfeited unless it is established that neither the owner or operator, master, pilot, nor any other employee responsible for maintaining and insuring the accuracy of the cargo manifest knew, or by the exercise of the highest degree of care and diligence could have known, that such merchandise was on board.

- (d) For purposes of this section—
 - (1) The term “owner or operator” includes—
 - (i). a lessee or person operating a conveyance under a rental agreement or charter party; and
 - (ii). The officers and directors of a corporation;
 - (iii). Station managers and similar supervisory ground personnel employed by airlines;
 - (iv). One or more partners of a partnership;
 - (v). representatives of the owner or operator in charge of the passenger or cargo operations at a particular location; and
 - (vi). And other persons with similar responsibilities.
 - (2) The term “master” and similar terms relating to the person in charge of a conveyance includes the purser or other person on the conveyance who is responsible for maintaining records relating to the cargo transported in the conveyance.
- (e) When a common carrier has been seized in accordance with the provisions of subsection © of this section and it is subsequently determined that a violation of such subsection occurred but that the vessel will be released, the conveyance is liable for the costs and expenses of the seizure and detention.

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 Department 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 Department 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 Department'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 Department 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 Department given hereunder, he shall be liable to penalty of 60,000 dollars.
- (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.Appraisement of Seized Goods

The Customs Department shall require an appraiser to determine the domestic value, at the time and place of appraisement, of any vessels, vehicles, aircraft, baggage or other goods seized under the customs laws.

Section 1742.Administrative Forfeiture: Notice of Seizure

If —

- (a) the value of a seized vessel, vehicle, aircraft, baggage or other goods does not exceed 350,000 dollars; or
- (b) such seized goods are goods the importation of which is prohibited;

the Customs Department shall cause a notice of the seizure of such goods 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 Department 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 goods.

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 Department 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 dollars with sureties to be approved by the Commissioner General, 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 Department 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 Department 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 Commissioner General 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 Department 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 Department in twenty-four hours after the receipt of the appraiser's report, shall proceed forthwith to advertise and sell or otherwise dispose of the goods under regulations to be prescribed by the Commissioner General; or
- If such vessel, vehicle, aircraft, merchandise, or baggage is not subject to Section 1742, the Customs Department 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 Department 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 Commissioner General, 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 Department 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. Commissioner General Authorized To Compromise Customs Claims

Upon a report of the Commissioner, the Minister of Justice, or any official having charge of any claim on a person(s) 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 settled, the Commissioner General is hereby authorized to compromise such claim, if such action shall be recommended by the Minister of Justice subject to compliance of certain conditions by the person(s).

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 Commissioner General 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 Commissioner General, 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 Commissioner General 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 Commissioner General, or who furnishes the Commissioner General 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 Commissioner General a compensation of 25 per centum of the net amount recovered, but not to exceed 300,000 dollars 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 Commissioner General under the provisions of this Section, but to exceed 100,000 dollars 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	124
Section 1761. Law Enforcement Authority of Customs Officers	124
Section 1762. Authority to Search Vessels, Vehicles, Aircraft or Other Conveyances	125
Section 1763. Authority to Question and Detain Persons	125
Section 1764. Authority to Search Persons and their Baggage	125
Section 1765. Authority to Re-Examine Persons, Baggage or Goods	126
Section 1766. Authority to Search in Ports of Entry or Licensed Facilities	126
Section 1767. Authority to Search Persons and Places in Liberia	126
Section 1768. Authority to Seize Conveyances and Goods	127
Section 1769. Authority to Place Officers on Board Vessels.....	127
Section 1770. Authority to Conduct Post Release Controls.....	127
Section 1771. Authority to Issue Administrative Summons	128
Section 1772. Administrative Summons: Records Held by Third-Parties	129
Section 1773. Administrative Summons: Judicial Enforcement and Sanctions	130
Section 1774. Assault on Officers of the Customs Department	130
Section 1775-1799. Reserved	131

Section 1760. Customs Controls

The Customs Department 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

An officer of the Customs Department—

- (a) subject to the authorization of the Ministry of Justice, execute and serve any order, warrant, subpoena, summons, carry a weapon or any 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, and 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, Commissioner General Minister of Finance or Minister of Justice may prescribe.

Section 1762. Authority to Search Vessels, Vehicles, Aircraft or Other Conveyances

- (a) Any officer of the Customs Department 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) An officer of the Customs Department 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, an officer of the Customs Department 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 Department shall release or place a person detained under this section in the custody of the arresting 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) An officer of the Customs Department search the baggage accompanying any person to whom this Section applies.
- (c) An officer of the Customs Department 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 © or otherwise, an officer of the Customs Department 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, an officer of the Customs Department detain and search such person, and may use reasonable force if necessary to detain the person or search the person.
- (e) An officer of the Customs Department immediately detain and search a person if, the 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 © or (d) of this Section exposes the 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 Commissioner General and Minister of Justice may by regulation prescribe measures necessary for the implementation of this Section. The Commissioner General 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 Commissioner General or the Customs Department 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 Department 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.
- 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 1767. 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 1768. 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 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 1769. Authority to Conduct Post Release Controls

The Customs Department, 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 Department 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 1770. 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 Commissioner General, 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 Department;
- 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 © 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 1771. 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 1770 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 1770 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 1770 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 1772 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 Commissioner General 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 Commissioner General, 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 1772. Administrative Summons: Judicial Enforcement and Sanctions

- (a) If any person summoned under Section 1770 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 shall be punished by such court as a contempt thereof and such court shall 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 1770 of this Code and for refusing to obey the order of the court, remains in contempt, the Commissioner General 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 Commissioner General 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 1773. Assault on Officers of the Customs Department

Any person who assaults an officer of the Customs Department with the intention of doing bodily harm to or wounding or who does bodily harm to or who wounds such officer, while such officer is acting in the

execution of his duty, or any person acting in aid of such officer while so acting, shall be considered to have committed a criminal offense under Section 12.2 of the Penal Law.

Section 1775-1799. Reserved

Chapter 18A. Freeport of Monrovia

Section 1800. Freeport Established	132
Section 1801. Definitions	132
Section 1802. Application of Customs Laws	132
Section 1803. Designation Of Entrances And Exits Of Goods	132
Section 1804. Designation Of Entrances And Exits Of Persons.....	133
Section 1805. Arrangement for Freeport Management.....	133
Section 1806. Rules and Rate Schedules to Be Published By Port Management	133
Section 1807. Access and Inspection of Freeport Facilities By Customs Officials	133
Section 1808. Application of Liberian Laws and Law Enforcement To Freeport	133
Section 1809. Reserved.....	134

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 Commissioner General 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 as prescribed pursuant to Section 1806.

Section 1804. Designation Of Entrances And Exits Of Persons

All persons entering or leaving the Freeport shall pass through the designated entrances and exits as prescribed pursuant to Section 1806.

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 and/or regulating 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. 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.

Section 3. *Reserved*

Chapter 18B. Liberian Tariff Commission

Section 1810. Establishment of Commission.....	135
Section 1811. Organization of Commission	135
Section 1812. Duties and Powers of the Commission	135
Section 1813. Commission to Act as Ad Hoc Consultative Body	136
Section 1814. Members Not To Receive Compensation	136
Section 1815. Expenses of Commission.....	136
Section 1816. Reserved.....	136

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 Commissioner General, Deputy Minister for Fiscal Affairs, or any assistant to the duly appointed Commissioners may be designated to serve as alternates.

Section 1812. Duties and Powers of the Commission

(a) The Commission shall have the following duties and powers:

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.

Section 1816. Reserved

Chapter 18C. Special Provisions

Section 1817. Convict-Made Goods; Importation Prohibited	137
Section 1818. Marking Of Imported and Exported Goods, Packaging And Containers.....	137
Section 1819. Emergencies	138

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 and Exported Goods, Packaging And Containers

- (a) **Commissioner General May Prescribe Regulations.** The Commissioner General by regulation may require that goods of foreign origin imported into the Republic of Liberia, or domestic goods exported from Liberia, or their packaging or containers, be marked in a conspicuous place as legibly, indelibly and permanently as the nature of the goods or packaging or 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 the Commissioner General may so require the marking of any imported goods, or its packaging or container, when, in the Commissioner General's opinion, it is deemed necessary for the protection of a domestic industry.
- (b) **Additional Duties for Failure to Mark; Exceptions.** If any imported or domestic goods, packaging or container are not marked in accordance with the regulation prescribed by the Commissioner General under the provisions of Subsection (a) and the Commissioner General has given public notice of such requirements at least ninety days prior to importation or exportation that such goods or its packaging or 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 goods, 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 goods or its packaging or container is incapable of being marked;
 - (2) Marking is to be accomplished prior to release from customs custody, under customs control, and at the expense of the declarant;

- (3) The article is to be destroyed or exported under customs control, at the expense of the declarant;
- (4) If it can be shown to the satisfaction of the Commissioner that such imported goods cannot be marked prior to shipment to the Republic of Liberia without injury;
- (5) The marking of the packaging or container of such goods will reasonably indicate the country of origin of such article;
- (6) Such goods are imported for use by the importer and not intended for sale in its imported or any other form; or
- (7) Such goods are 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/she 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 Commissioner General 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 18C. Customs Fees

Section 1820. Annual License Fees For Bonded Carriers, Customs Brokers And Warehouse Proprietors	139
Section 1821. Harbor Dues	139
Section 1822. Customs Department Service Fees	139
Section 1823. Permit For Operations Outside Official Hours; Charges To Be Paid; Overtime Payable To Officers.....	140

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 dollars per net ton. The harbor dues imposed under this Subsection shall be paid to the Commissioner General 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 Department 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 Department-
 - (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 Department 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.

ARTICLE 3. Final Provisions and Transition Rules

1. This Act shall enter into force on the ___ day after its publication in the Official Gazette.
2. To the extent not otherwise provided by this Act, all regulations and procedures issued under the authority of Part V of the Revenue Code of Liberia, Phase One of the Reform Tax Code of Liberia (2000), are hereby extended until such time as the Minister and the Commissioner General concur in the issuance of administrative regulations and procedures continuing those provisions or establishing replacement regulations and procedures except to the extent the Constitution requires that any action provided for in those chapters be accomplished or repealed by legislation rather than by regulation, and in such cases such provisions are extended until passage of appropriate legislation modifying such procedure.
3. 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.
4. It shall be prohibited to import used motor vehicles more than 10 years old designed for transport of both passenger and goods for private and commercial use, including:
 - i. Sedans
 - ii. Buses
 - iii. Pickups
 - iv. Four Wheel Drive Vehicles (Jeeps)
 - v. Light trucks
5. The import prohibition set out in the previous paragraph shall not extend to the following exempt vehicles:
 - i. Earth moving machinery
 - ii. Heavy duty trucks used in Logging, and transportation of heavy equipment, and
 - iii. Industrial vehicles and tankers
6. 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 goods not exempt in Sections 100.00 – 100.07 at the rates specified in the 1st tariff schedule. Special exemption shall be made in accordance with Section 100.06.