

Commercial Import Clearance Requirements

All imported goods arriving in Liberia are required by law to be cleared through the Bureau of Customs & Excise (BCE).

Why do I need to undergo a Customs clearance when I import goods?

BCE undertakes security screening and collects revenue charges on behalf of the Liberian Government.

Imported goods are subject to risk criteria and may be subject to the payment of import duty, excise duty, Goods and Sales Tax (GST), and the ECOWAS Tax levy (ETL) and other levies as applicable.

What is Customs clearance?

Customs import clearance refers to the procedure where the importer of the goods is required to lodge an automated or manual declaration covering the particulars of their imported goods, the payment of any revenue charges due and subsequent formal release of those goods by Customs.

Goods may be entered for consumption, entered for warehouse at the port of entry, or they may be transported in-bond to another port of entry for the purposes of transit or transshipment.

Only the owner, purchaser, or a licensed Customs broker may make declaration for importation for the goods. When the goods are consigned "to order," the transport document, properly endorsed by the consignor, may serve as evidence of the right to make entry.

What is the importer's liability when a Customs broker clears the goods?

Where an importer uses the service of a Broker, any declarations or actions undertaken by the broker in this process are deemed also to have been made by the importer.

Rules and guidelines governing the operations of Customs Brokers and importers relationship are specified in regulation.

The importer may also be liable for any or all penalties or additional duties that are incurred by the broker in this clearance process.

Prior to making a Customs declaration what are the other documentary requirements?

You shall obtain your bill of lading or airway bill or consignment note from the transport provider.

You shall obtain an approved Import Permit Declaration Form (IPD), **if required**, from the Ministry of Commerce & Industry – refer to the MCI website for further details at www.moci.gov.lr

If pre-shipment inspection was required prior to the shipment of the imported goods to Liberia, you shall obtain the Clean Report of Findings (CRF) from the pre-shipment inspection company.

Be mindful that if pre-shipment was required and you did not comply, you are liable to a

destination inspection of the imported goods and application of a penalty as described in Administrative Regulation No. 14247-1/MOF/R/JANUARY 1, 2008.

For more information of the pre-shipment requirements, refer to the BIVAC Liberia-specific guidelines at www.bureauveritas.es

What is the procedure for clearing commercial import consignments?

For automated ports:

The Importer shall request and obtain access to the ASYCUDA World system, or use an approved licensed broker with access to the system.

An electronic declaration shall be lodged over the Internet or via an access point using the ASYCUDA WORLD software, or a manual declaration shall be made and lodged at a customs station that is not automated.

The Simplified Administrative Document (SAD) declaration must be correctly completed.

It is important that importers understand the definitions for the terminology used on the import declaration in order to correctly complete the declaration. Explanations of the SAD data fields and terminology are available in the *ASYCUDA World Declaration Quick Reference Guide for Import & Export Declarations, April 2010*, also found on this website.



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The import declaration must be supported by copies of documentation such as the:

1. Bill of lading, airway bill, consignment note or other transport document
2. Detailed Commercial Invoice/s
3. Import Permit Declaration (IPD) (where applicable)
4. Clean Report Findings (CRF) (where applicable)

This list is not exhaustive and you may be required to furnish fewer or additional documents to those listed as deemed necessary to assist BCE to verify the declared goods.

What is the Customs value of goods?

Liberia is currently applying the BDV method of customs valuation, and section 1705 of the Revenue Code Act of 2000 provides the detail of the valuation on imported goods based on "normal price".

Liberia will be transitioning to the GATT transactional value method once the draft Customs Code is adopted in 2012.

The CIF (cost, insurance, freight) value is that which is used for duty purposes.

What information does BCE require to calculate the Customs value?

1. Name of the seller of the goods.
2. Name of the buyer of the goods.
3. Complete description of the goods.
4. The selling price to the purchaser of the goods.
5. The cost of transportation and insurance including loading, unloading and handling charges.

6. Other charges and expenses associated with the transportation of the imported goods until the goods have left the country of export.
7. The cost of packaging the goods, which may include labor and other packaging expenses.
8. The amount of any royalties' payable.
9. Particulars of other factors that may vary the selling price of goods such as discounts, rebate, compensation or other.
10. The amount of any selling commission and brokerage payable in respect of the goods.
11. The value of certain goods and services supplied 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.
12. The value of any part of the proceeds of any subsequent resale that accrues directly or indirectly to the seller.

How does the exchange rate influence the value of my goods?

Where the invoiced amount is not in US dollars, it will be converted to US dollars at the rate in force on the day the declaration is created within ASYCUDA.

What rate of duty applies to my goods?

The rate of duty applicable is determined by the classification of the goods in the Liberia Tariff that is based on the Harmonized Commodity Description and Coding System (HCDCS). If there has been a recent change in duty,

the rate to be applied to the declaration is the one that was in force at the time the consignment arrived in Liberia.

When goods are dutiable, ad valorem, specific, or compound rates may be assessed. An ad valorem rate, which is the type of rate most often applied, is a percentage of the CIF value of the merchandise, such as five percent ad valorem. A specific rate is a specified amount per unit of weight or other quantity, such as 5.9 cents per dozen. A compound rate is a combination of both an ad valorem rate and a specific rate, such as 0.7 cents per kilo plus 10 percent ad valorem.

Who is liable to pay duty to BCE?

Duty that is payable on goods imported into Liberia is a debt to the State and is owed to BCE by the importer of the goods.

Where importers arrange for clearance of the consignments using the service of a licensed broker, the broker normally pay the duty to BCE. If you entrust money to a broker for the payment of Customs duties and these monies are not forwarded to BCE for any reason, the importer is still liable to BCE for the debt and no consignment shall be released for home use (final consumption) without the full payment of duty.

What is duty free?

Duty free allows goods to be imported free or partially free of duty and other levies; for more information, refer to *Fact Sheet 5-2012 Duty Free delivery of imported goods*.



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Are product samples subject to Customs duty?

Generally, samples of products are subject to the same rates of Customs duty as commercially imported goods, and based on the Customs value of the goods.

What are the requirements for maintaining records of importations?

The Revenue Code, Act of 2000 provides that an Importer must permit a duly accredited officer of the Republic of Liberia to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the value of classification of such goods.

