



**REPUBLIC OF LIBERIA  
MONROVIA, LIBERIA**

March 27, 2017  
PSA/LRA-020/17

**IMPORTANT GOVERNMENT REVENUE NOTICE**

**Topic: BIVAC SERVICES**

**Attention: Importers, Exporters and Customs Brokers**

The Liberia Revenue Authority (LRA) informs the General Public, especially Importers and Brokers, that effective April 2017, changes will be effected in BIVAC Processing and Fees at land borders, airports, and seaports. All are advised to please take note and be accordingly governed.

**1.0. AIRPORT**

As of April 3, 2017, Pre Shipment Inspection for goods imported by air will no longer be a requirement. Said goods will however be subject to Destination Inspection.

**1.1. THRESHOLD**

- I. The new threshold for BIVAC inspection at Destination is US\$ 2,000.00 CIF (Cost + Insurance + Freight).
- II. Shipments with a CIF value of less than US\$ 2,000.00 will be not be required to undergo inspection by BIVAC but will instead be subject to Customs inspection.
- III. An Inspection Request Form (IRF) will still be required to be presented to BIVAC for verification and statistical purpose.

**2.0. SEAPORTS**

Except otherwise exempted by Law, all imports through all seaports shall be subject to Pre-Shipment Inspection regardless of value. This includes Opened Top Containers, Offices Containers and Less Than Container Load Containers (LCL).

**2.1. THRESHOLD**

Threshold Eliminated.  
There shall be no threshold requirement for sea freights.

**3.0. INSPECTION/CUSTOMS USER FEE**

Please note that the inspection/customs user fee for air cargo has been revised and the new rate will be applicable from April 3, 2017.

### 3.1. **NEW FEE SCHEDULE**

CURRENT BIVAC FEES		BIVAC FEES AS FROM April 3, 2017
AIR CARGO	1.2% of FOB with a minimum fee of USD 190.00	1.5% of CIF with a minimum fee of USD 100.00
SEA CARGO (GENERAL)	All other fees, apart from air cargo, remain unchanged	

### 4.0. **DESTINATION INSPECTION AT AIRPORT**

From April 3, 2017, inspections for air shipments will be performed at Destination by BIVAC and Customs in Liberia as indicated above. A Documentary Destination Inspection certificate will be issued based on the documents provided by the importer to BIVAC prior to the air arrival of the shipment. This certificate will be mandatory for Customs Clearance.

The following documents shall be required by BIVAC at least two working days before the arrival of shipment:

- I. Inspection Request Form (IRF) completed
- II. Genuine detailed proforma invoice that provides standard description, unit of measurement, quantity and unit price of the goods. However, if the actual genuine detailed commercial invoice is available two days prior to the arrival of the goods, the genuine detailed commercial invoice should be submitted in lieu of the genuine detailed proforma invoice.
- III. Airway Bill
- IV. Bank Deposit Slip (Evidence of payment of the required BIVAC/Customs inspection/Customs User Fee).

### 5.0. **DESTINATION AT SEAPORT**

#### 5.1. **ADMINISTRATIVE RULES**

Please note that Destination Inspection shall be performed on:

- I. All imports that have not undergone PSI except where the shipment is exempt from pre-shipment inspection.
- II. All PSI containers on which the affixed tampered-proof BIVAC seals are broken on arrival at the Customs port of entry.
- III. All containers selected by the ASYCUDA risk selectivity engine for secondary inspection
- IV. All containers or shipments with prior risk alerts.
- V. Except for exemptions granted by law, any shipment imported to Liberia without pre-shipment inspection will be subject to penalty as defined in Regulation issued by the MFDP.

## 5.2. **DOCUMENTARY DESTINATION INSPECTIONS (DDI) AT SEAPORTS**

From April 3, 2017, Documentary Destination Inspection Certificate will be issued based on the documents provided by the importer to BIVAC prior to the arrival of the shipment. This Certificate will be mandatory for Customs Clearance.

## 5.3. **DOCUMENTS TO BE PROVIDED TO BIVAC FOR DESTINATION INSPECTION OF SEA SHIPMENTS.**

- I. Inspection Request Form (IRF) completed
- II. Genuine detailed proforma invoice that provides standard description, unit of measurement, packing, quantity and unit price of the goods. However, if the actual genuine detailed commercial Invoice is available two days prior to the arrival of the goods, the genuine detailed commercial invoice should be submitted in lieu of the genuine detailed proforma invoice.
- III. Copy of bill of lading
- IV. Bank Deposit Slip (Evidence of payment of the required BIVAC/Customs inspection/Customs User Fee).

## 6.0. **DOCUMENTS REQUIRED FOR CUSTOMS CLEARANCE OF IMPORTED GOODS**

### 6.1. **SEAPORTS**

- I. Genuine Commercial Invoice
- II. Bill of lading
- III. Clean Report of Findings (where applicable)
- IV. Tax Clearance (Applicable only to importers not on the positive list of compliant taxpayers)

### 6.2. **AIRPORTS**

- I. Genuine Commercial Invoice
- II. Air way bill
- III. Documentary Inspection Certificate
- IV. Tax Clearance (Applicable only to importers not on the positive list of compliant taxpayers)

## 7.0 **NOTE:**

- I. Specific products (just a few products in the large basket of general goods) such as products from FTAs, SPS related products, security related products including dangerous chemicals and explosives and used motor vehicles will require regulatory certificates or certificates of ownership.

II.. The positive list of compliant taxpayers shall be published and updated regularly. The list shall be shared with the Chamber of Commerce and other business associations.

Signed:

  
Elfrieda Stewart Tamba  
Commissioner General/CEO

3/27/17