

**REPUBLIC OF LIBERIA
MINISTRY OF FINANCE**

**ADMINISTRATIVE REGULATION
NO. 5. 14162-1/MOF/R/01-07-07**

TO : ALL CUSTOMS OFFICERS AND IMPORTERS

SUBJECT : ESCORT AND EXAMINATION OF HIGH RISK CONTAINERS

DATE : JULY 01, 2007

Whereas, Section 14162 of the Revenue Code of Liberia, Act of 2000 states that no goods imported whether or not entry has been made thereof, shall be released from Customs custody until they have been properly examined by the proper officer to the fullest extent which that officer shall deem necessary to ensure that all applicable laws of the Republic of Liberia have been complied with.

Whereas, certain examination functions have been outsourced by the Government of Liberia under the Pre-Shipment Inspection contract.

Whereas, based on the risk analysis policy of the Department of Revenue of the Ministry of Finance, certain commodities as listed below are considered high risk and will be escorted and examined in spite of pre-shipment inspection and Clean Report of Findings.

1. Co-Mingled Goods
2. Used Tyres
3. Used Clothing
4. Plastic ware
5. Over-Stayed consignments

Now, in order to effectuate the risk analysis policy, it is hereby regulated that the following steps shall constitute the policy guidelines on the escort of high risk containers:



