



REPUBLIC OF LIBERIA  
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION

No. 5.1701-1 MOF/R/1/1 July 2008

TO : Importers, Taxpayers, Transshippers/Bonded Proprietors

SUBJECT : Transshipment Requirements

DATE : July 1, 2008

1.0 GENERAL RULE

The Revenue Code of Liberia, Act of 2000, Phase One, Reform Tax Code of Liberia, Customs Revenue Code, Part V, Chapter 17, Schedules of Duties Imposed on Import and Export and in conformity with the Fourth Schedule of the Customs Revenue Code Page 353, the Deputy Minister in consultation with the Minister, issue regulations covering the levy, security, and other measures that may be considered appropriate to give effect to the fourth schedule.

2.0 PUBLIC NOTICE

All bonded warehouse proprietors and/or other importers engaged in transshipment activities must present the following documents to the Transshipment Director for the transshipment of goods:

- Transshipment Entry containing full and truthful declaration of consignment being transshipped.
- Clean Report of Findings (CRF) on goods imported for transshipment from BIVAC the approved Pre-Shipment Inspection Service Provider.
- Import Permit Declaration (IPD) on goods imported for transshipment and Transshipper's Taxpayers Identification Number.
- Genuine Invoices and Bill of Lading.
- A Certified Manager's Check of 150% of the total assessed duty as a bond to be deposited covering the consignment being transshipped pursuant to Section 1628 of the Revenue Code of Liberia.
- Landing Certificate originating from Country of export destination for previous transshipment and attested Liberian Customs Authorities and agents of the approved PSI Service provider at the border of export/transshipped destination.

3.0 RELEASE OF MANAGER'S CHECK

The release of Manager's Check deposited as collateral to consignee or consignee's representative, will be effected upon the presentation of genuine Landing Certificate to the Commissioner of Customs.

This Regulation shall take effect on this 1st day of July, 2008.

Signed:

Elfreda Stewart Tamba  
DEPUTY MINISTER FOR REVENUE

Signed:

Antoinette M. Sayeh  
MINISTER OF FINANCE