



## **LIBERIA REVENUE AUTHORITY REVENUE ADMINISTRATIVE REGULATION**

**REGULATION : No.05.1708-1-6/LRA/CD/03-01-2019**  
**SUBJECT : PERSONAL & HOUSEHOLD EFFECT**  
**DATE : March 3, 2019**

### **1.0 PREAMBLE**

**WHEREAS**, Part VII Transitional Provisions of the Liberia Revenue Authority (LRA) Act of 2013, Section 38(1), Repeals and consequential Amendments transferred the administrative and operational powers and duties the code assigns to the Minister or Deputy Minister to the Commissioner General.

**WHEREAS**, the LRA Act of 2013, Section 21(1) (a) & (b) provides, in relevant parts, that the Commissioner General shall be responsible for the administration and supervision of the code...  
The Commissioner General shall also:

- a. Ensure the effective and fair interpretation, application and implementation of the Code.
- b. Ensure the proper and diligent implementation of this Act.

**WHEREAS**, the general authorization provision of Section 8(1) of the LRA Act of 2013 states that, "the authority is authorized to discharge its functions under this act and has the power to take necessary action to accomplish those functions in the manner and using the methods permitted under the code and other laws".

**WHEREAS**, a Primary Function of the LRA pursuant to section 7(1) of the LRA Act of 2013 is to transparently, equitably and fairly administer collection of national revenues and to ensure the deposit of all amounts assessed and collected into the Consolidated Fund.

**WHEREAS**, this regulation amends and replaces Administrative Regulation No .100.05/100.07-11MOF/R/BCE/14 OCTOBER 2013.

**NOW THEREFORE**, in accordance with law, the LRA herewith sets forth the following administrative definitions, rules and procedures for exemption of personal effects of Liberian citizens returning from abroad.

## **2.0 LEGAL BASIS**

This Regulation applies to, inter alia, Section 3 (f) relating privilege of exemption from duty which states that “Privileges contemplated by international treaties on the avoidance of double taxation do not apply to a resident of a state that is party to the treaty if such resident has been used or established by another person who is not a resident of such state for the purpose of obtaining the privileges”, Section 1708 relating to exemption from import duty and Section 14229 relating to temporary importation of personal effects. The **General Rule of Section 1708** of the Liberia Revenue Code states that, “Any goods otherwise chargeable with customs import duties in accordance with Schedule I of this Chapter (the External Tariff Law) are exempt from duty if an exemption is specified in this Code and listed in Schedule II of this Chapter.”

Schedule II of the Customs Tariff states in Notes 3 and 4 as follows:

“3. Articles for which exemption from duty is claimed other than items 100.07, must quote the relevant statistical code as shown in Chapter 1 to 97 of the First Schedule.

Note 4 of Schedule II of the Customs Tariff and Harmonized Coding system states, “Exemption from the payment of duty shall be granted on any goods which are imported:

100.05 *As reasonably used household and personal effects* in reasonable quantities when accepted as such by the Customs Authorities and Imported by or for the account of any citizen of Liberia arriving from aboard;

100.07 *As personal effect* for the personal use of persons arriving from aboard provided that no person may import free of duty tobacco in amount exceeding 200 sticks of cigarettes or 25 sticks of cigars, or 250 grams smoking tobacco or alcoholic beverages exceeding 1 litre portable spirit, 1 litre wine, or perfumes exceeding 100 grams or toilet water exceeding ½ litre when brought in by an adult person; or other goods in accompanied baggage of not more than two suit cases when



accepted as such by the customs authorities and imported by or for the amount of any citizen of Liberia arriving from abroad.”

The Revised Kyoto Convention also states in Specific Annex J, Chapter 1, E4./F3, “ ‘*personal effects*’ means all articles (new or used) which a traveler 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.” This definition is hereby adopted for purposes of this administrative regulation.

### 3.0 PURPOSE

The purpose of this Administrative Regulation is to ensure an impartial, fair, transparent and proper application of LRC Sections 3, 1708, 14229 and other provisions of the Liberia Revenue Code and Schedule II of the Customs Tariff regarding the definition and granting of waiver on household and personal effects.

### 4.0 PROCEDURE

The Liberia Revenue Authority (LRA), for the purpose of transparent, fair and equitable implementation of Sections 3, 1708, 14229 and other provisions of the Code, hereby clarifies the definition of Personal and household Effects as follows:

- (a) **Personal effects** are all items/goods (new or used) which a traveler 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) **Personal effects are** for the personal use of persons arriving from aboard provided that no person may import free of duty tobacco in amount exceeding 200 sticks of cigarettes or 25 sticks of cigars, or 250 grams smoking tobacco or alcoholic beverages exceeding 1 litre portable spirit, 1 litre wine, or perfumes exceeding 100 grams or toilet water exceeding ½ litre when brought in by an adult person; or other goods in accompanied baggage of not more than two suit cases when accepted as such by the customs authorities and imported by any citizen of Liberia arriving from abroad.

- (c) **Household effects** are reasonably used household and personal effects in reasonable quantities when accepted as such by the Customs Authorities and Imported by or for the account of any citizen of Liberian arriving from aboard.

#### **4.1 REQUIREMENTS TO BENEFIT FROM TAX EXEMPTION**

For the purpose of this Administrative Regulation, below are the requirements for returnees to benefit from tax exempt on household effects with the list and limits of items that are accepted as such:

**(a) Returnees who qualify to benefit for Household Effects shall be:**

1. Liberian citizens who have lived out of Liberia for three years or more, or
2. Liberian citizen who lived out of Liberia for one year and above returning from school/studies. Such person must provide proof of permanent return to Liberia to qualify for exemption. For the benefit of doubt, only Liberian citizen are eligible under this category.

- (b) The request for exemption must be made within six month of permanent return. Returnees who accept employment with entities other than GoL and received resettlement benefits are not entitle to benefit from exemptions.

**(c) Returnees shall present the below proof of permanent return which includes any of the following:**

1. Passport (proving your long stay)
2. Driver's license
3. Arrival record (BIN stamp)

**(d) Returnees must have:**

1. Lived in Liberia for four months after permanent return (except for students and returnees from diplomat Mission);
2. Termination of lease agreement for residence abroad;
3. Proof of sales/lease of property abroad (if applicable);
4. Retirement letter from previous job abroad (if applicable);
5. Business information (if applicable);
6. Duly naturalized confirmation letter from the Liberian community association in the country in which you previously resided or from the Liberian embassy;
7. Employment record (if applicable); and
8. For claim of vehicle exemption returnee shall show proof of usage of vehicle while away.



## 4.2 LIST AND LIMIT OF HOUSEHOLD EFFECTS

NO.	ITEM	QTY PER FAMILY SIZE	
		3 and below	Above 3
1.	Living Room	1 set	2 sets
2.	Dining Room	1 set	2 sets
3.	Bed Room	1 set	2 sets
4.	TV/DVD	2 pieces	4 pcs
5.	Freezer	1 piece	2 pcs
6.	Stove	1 piece	2 pcs
7.	Refrigerator	1 piece	2 pcs
8.	Home decoration	2 boxes/barrels/ suitcases	3 boxes/barrels
9.	Toys	1 cartoon	1 cartoon
10.	Kitchen Utensils	3 cartoons	5 cartoons
11.	Food stuff	4 cartoons	5 cartoons
12.	Barbeque grill	1 piece	2 pcs
13.	Balloon & accessories	2 boxes/ barrels/ suitcases	2 boxes/ barrels/ suitcases
14.	Computer & accessories	2 sets	4 sets
15.	Micro wave	1 piece	2 pcs
16.	Rug / Carpet	2 rolls	4 rolls
17.	Clothing	5 barrels	7 barrels
18.	Footwear	2 boxes	3 boxes
19.	Bedding & Curtains	3 boxes	4 boxes
20.	Entertainment Center	2 sets	3 sets
21.	Bicycles	2 pieces	3 pieces
22.	Air Conditioner	2 pieces	5 pieces
23.	Generators	1 piece (15 KVA max)	2 pieces (15 KVA max)
24.	Vehicle	1 piece	2 pieces

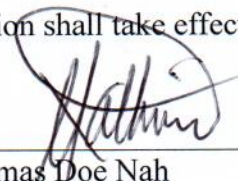
## 5.0 PUBLIC NOTICE

The Government of Liberia, through the Liberia Revenue Authority, hereby announces procedures and clear definition of Personal and household Effects for returning Liberian (s), as provided for in of Sections 3, 1708, 14229 and other provisions of the Code.

## 6.0 EFFECTIVE DATE

This Regulation shall take effect as of **July 18, 2019**.

Signed: \_\_\_\_\_

  
Thomas Doe Nah  
**Commissioner General**