



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE

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ADMINISTRATIVE REGULATION
No. 5.14245-1 MOF/R/1/1 July 2008

TO : All Customs Officers and Importers

SUBJECT : Compensation to Employees of the Bureau of Customs &
Excise for Services rendered on Sunday, Holidays and
Overtime

DATE : June 13, 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 14, Customs Administration, Section 14245, Permit For Operation Outside Official Hours; Charges To Be Paid, Overtime Payable to Officers, authorizes the Minister to promulgate regulations setting forth the following:

- (a) The procedures to be followed by any person seeking such permit; and performance, outside official hours, of any operation or matter referred to in this Code;
- (b) The charges to be paid by the person seeking such permit; and
- (c) The overtime payments which shall be made to officers for working outside official hours in consequence of the grant of such permit.

2.0 PUBLIC NOTICE

All importers desirous of utilizing the services of the Bureau of Customs during holidays, Sundays, and after official working hours are required to make payments as indicated in this regulation. The dollar amount required for payment is either in Liberian or United States Dollars at the discretion of the payee. If the payment is to be made in Liberian Dollars, the United States Dollars are to be translated in Liberian Dollars at the buying rate of exchange published by the Central Bank of Liberia in effect on the day the payment is made.

Staff	Services	Fee For Hours Worked Up To 4 Hours Or A Fraction Thereof (USD)	Fee For Every Additional Hour Above 4 Hours Or A Fraction Thereof Up To A Maximum Of Eight Hours (USD)
Service of Collectors	a) Compensation for services on Sundays and Holidays	15.00	20.00
	b) Compensation for services after official hours on work days	12.00	15.00
Service of Clerical Staff	a) Compensation for services on Sundays and Holidays	10.00	10.00
	b) Compensation for services after official hours on work days	5.00	5.00
Service of Wharfingers	a) Compensation for services on Sundays and Holidays	12.00	12.00
	b) Compensation for services after official hours on work days	5.00	5.00
Service of Warehouse Officers	a) Compensation for services on Sundays and Holidays	10.00	10.00
	b) Compensation for services after official hours of work	5.00	5.00
Service of Tally Officers	a) Compensation for services on Sundays and Holidays	10.00	10.00
	b) Compensation for services after official hours on work days	5.00	5.00

Entities utilizing the services of the Bureau of Customs employees during holidays, Sundays, and after official working hours are required to sign a standard form request the service and time required and submit same to the Senior Collector of Customs where the service is to be provided. These fees shall be billed officially to the users and paid officially to the Senior Collector of Customs at the relevant port for direct payment to the specific Wharfinger, Tally Officers and Clerks performing the overtime on a monthly basis. Any user who is not given a receipt is requested to report the matter immediately to the Commissioner of Customs with copy to the Deputy and Assistant Ministers for Revenue.

The Senior Collector of Customs shall issue an official receipt which shall be maintained in triplicate for all amounts received and make a monthly report to the Commissioner of Customs with copies to the Assistant and Deputy Ministers for Revenue. The Senior Collector shall maintain appropriate records and shall be available for Spot and routine audit. Each staff shall sign for his/her own overtime.

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

Signed: _____

Elfrieda Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed: _____

Antoinette M. Sayeh
MINISTER OF FINANCE