

**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**

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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:

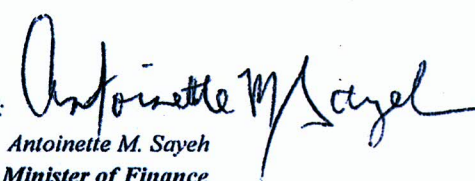


1. All consignees classified as high risk consignees will be escorted by bonafide customs officers, whether or not they have BIVAC pre-shipment inspection seal and clean report of findings.
2. Escort of any container not included in the high risk categories must meet the approval of the Senior Collector of Customs, Freeport Customs Collectorate.
3. In the event of any discrepancy discovered (Excess, Untrue Declaration and Wrong Classification, resulting in lower duties and taxes being paid), goods will be seized and placed in customs' custody in keeping with section 1611 of the Customs Revenue Code of Liberia, Act of 2000.
4. In case of any discrepancy leading to additional payment for consignments without Clean Report of Findings, the business will be closed and remain closed until a fine of L\$200,000.00 is paid into Government Revenue account at the Central Bank of Liberia in keeping with section 1608 (Recovery of Duties / Penalties) of the Revenue Code of Liberia, act of 2000.
5. In case of any discrepancy leading to additional payment for consignments with Clean Report of Findings, the Pre-Shipment Inspection Contractor will pay a fine of L\$200,000.00 in keeping with Section 1608 (Recovery of Duties / Penalties) of the Revenue Code of Liberia, Act of 2000.

Signed:

  
El Mea Stewart-Tamba, (Mrs.)  
Deputy Minister of Finance for Revenue

Signed:

  
Antoinette M. Sayeh  
Minister of Finance