

Export Clearance Requirements

All goods to be exported from Liberia must be cleared with the Bureau of Customs & Excise (BCE) prior to export, or they will not be loaded for export. The exporter is responsible for ensuring that clearance is obtained, and that the information provided to the BCE is accurate.

Why do I need a Customs clearance for goods for export?

Laws and policies control the exportation of goods from Liberia in order to:

- Prohibit the export of certain goods either absolutely or conditionally, and
- Adequately record Liberia's international trade.

Why is Customs clearance necessary?

BCE's role in the exportation of goods is to:

- Ensure that all goods being exported from Liberia are reported as required,
- Administer controls on behalf of permit issuing agencies on the export of restricted or prohibited goods, and
- Gather information regarding the nature and volume of exports to assist government to compile overseas trade statistics, the Balance of Payments and gross domestic product (GDP) statistics and in order to forecast, monitor and manage Liberia's economic performance.

What documentation do I need to complete for Customs clearance?

Goods must be cleared on an export declaration that provides full details of the consignment to be exported.

The Simplified Administrative Document (SAD) export declaration must be correctly completed and contains a legally binding declaration. It is important that exporters understand the definitions for the terminology used on the export declaration in order to correctly complete the declaration.

Explanations of the SAD data fields and terminology are available in the ASYCUDA World Declaration Quick Reference Guide for Import and Export Declarations, April 2010, also found on this website.

The export declaration must be supported by copies of documentation such as the:

- Detailed Commercial Invoice,
- Cargo Acceptance Notice, and
- Export Permit (where applicable)

This list is not exhaustive and you may be required to furnish fewer or additional documents to those listed as deemed necessary to assist BCE to verify the declared goods.

What does the FOB value include?

For the purpose of declarations, the term 'FOB' (free-on-board) is the total of the value of the goods in the consignment, plus all costs involved in their packaging, packing, and transport in Liberia, and any other costs up to and including

their loading aboard the export vessel or aircraft, or acceptance by a postal service.

FOB does not include international freight/postage and insurance, and any other costs incurred after loading or acceptance by a postal service in Liberia.

What rate of duty applies to my goods?

The rate of duty payable is determined by the classification of the goods in the Liberia Tariff that is based on the Harmonized Commodity Description & Coding System (HCDCS).

Who is liable to pay duty to Customs?

Duty, GST and other levies that are payable on goods exported from Liberia are a debt owed to BCE by the exporter of the goods.

What is the exporter's liability when a Broker clears the goods?

Where an exporter uses the service of a Broker in the clearance of exported goods through BCE, any declarations or actions undertaken by the broker in this process are deemed also to have been made by the exporter.

The exporter may also be liable for any or all penalties or additional duties that are incurred by the broker in this clearance process.



What is the timeframe for making an export clearance?

Export clearances must be made not less than one hour before loading aboard the export ship or aircraft, or for goods to be exported by post, at any time before acceptance by the Liberian postal service.

To assist in the efficiency of supply chains and to provide adequate time for planning, should an intervention or authority be deemed necessary, BCE strongly recommends export clearances are lodged as soon as possible prior to the delivery of the goods for loading.

What evidence of Customs clearance do I need to provide?

For each individual consignment, BCE clearance in the form of an export declaration Release Order must be provided to the freight forwarder before loading aboard the craft that is departing internationally.

What are the requirements for maintaining records of exportations?

The Revenue Code, Act of 2000 provides that an Exporter must permit a duly accredited officer of the Republic of Liberia to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the value of classification of such goods.

