

# WTO Trade Facilitation Agreement

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## Liberia Gap Assessment and Reform Action Plan

**(Action Plan Excerpt)**

February 2017



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## I. High Priority Measures

**Instruction:** Stakeholders identified 17 TFA measures as “high priority”, which is approximately 50% of the total measures. In order to identify the measures that should be given attention first, please rank these 17 measures from very highest (1) to the lowest priority (17). Put the number in the Ranking column.

No.	TFA Measure	Recommended Actions	RANKING (1 to 17)
1	1.1 Publication	<ol style="list-style-type: none"> <li>1. Assess and clarify, as required, legislation to ensure border authorities are obligated to publish the rules, procedures and other relevant information described by TFA Article 1.1.</li> <li>2. Assess information needs, particular of local SMEs, and identify appropriate and effective forms of communication for dissemination of types of information described by the TFA measure in Liberia’s environment (<i>e.g.</i>, radio, Internet, newspaper, billboard, <i>etc.</i>).</li> <li>3. Define responsibilities and establish appropriate administrative and operational measures within each of the designated border authorities to ensure the information specified in the TFA measure is prepared, published, and promptly updated (<i>e.g.</i>, designate information officers; develop SOP/working procedures, <i>etc.</i>).</li> <li>4. Establish necessary formal measures to ensure all border authorities promptly provide new or changed administrative regulations to LiberLII for Internet publication.</li> <li>5. Assess the feasibility of the establishment of a single national trade portal for the publication of all border authorities’ requirements and information and required forms for import, export, and transit of goods.</li> </ol>	
2	1.2 Information Available through Internet	<ol style="list-style-type: none"> <li>1. Develop appropriate legal or policy measures, guidelines, or standards to ensure all border authorities publish Internet guides of their procedures, required forms, and other trade information with content and in a manner that is relevant, practical, and easily accessible to their respective stakeholders.</li> <li>2. Define responsibilities and establish procedures within each of the designated border authorities to compile, prepare, publish, and update the required guides, forms, and other information, including coordination of information with other authorities.</li> <li>3. Designate through appropriate legal or policy measure the National Trade Facilitation Forum or other appropriate entity to coordinate and oversee implementation by border authorities of the foregoing</li> </ol>	

No.	TFA Measure	Recommended Actions	RANKING (1 to 17)
		publication obligations.	
3	1.3 Enquiry Points	<ol style="list-style-type: none"> <li>1. Assess and determine an appropriate model or organizational structure for the national trade enquiry point.</li> <li>2. Enact appropriate legal, policy, and administrative measures to implement the trade enquiry point, such as defining roles and responsibilities, modes of cooperation and information exchange among participating authorities, service-level agreements, and so forth.</li> <li>3. Assess needs and develop a plan to implement an enquiry point.</li> </ol>	
4	2.1 Opportunity to Comment and Information before Entry into Force	<ol style="list-style-type: none"> <li>1. Review and revise relevant legislation (such as the enabling acts of the relevant border authorities or, possibly, general administrative law) to formally require border authorities' publication of proposed legal acts and procedures for comment by stakeholders; develop appropriate rules and procedures to implement effective notice and comment rulemaking.</li> <li>2. Develop appropriate legislation to require delayed effective date of administrative rules of border authorities.</li> <li>3. Train private sector and public sector stakeholders on the operation and benefits of, and participation in, effective notice and comment rulemaking procedures.</li> </ol>	
5	2.2 Consultations	<ol style="list-style-type: none"> <li>1. Develop appropriate formal legal and/or administrative measures (<i>e.g.</i>, rules, standard operating procedures, and/or guidelines) to require border authorities to carry out regular consultations with their stakeholders.</li> <li>2. Develop and publish procedures to advise private sector stakeholders how they can initiate and participate effectively in consultative processes.</li> <li>3. Train border authorities and private sector on how to carry out an effective consultation.</li> </ol>	
6	3 Advance Ruling	<ol style="list-style-type: none"> <li>1. Develop and publish regulations and operational instructions or SOPs implementing the draft <i>Customs Code</i> provision on binding decisions including the form and content of applications for decisions; period of validity of decisions; and indicative time period(s) for processing applications.</li> <li>2. Develop and publish public outreach materials/programs to inform and encourage greater use of the</li> </ol>	

No.	TFA Measure	Recommended Actions	RANKING (1 to 17)
		advance ruling program <i>by</i> the private sector.	
7	4 Procedures for Appeal or Review	<b>Error! Reference source not found.</b>	
<b>8</b>	6.1 General Disciplines on Fees and Charges	<ol style="list-style-type: none"> <li>1. Assess and clarify/develop legislation to require- <ul style="list-style-type: none"> <li>• publication of new or changed fees and charges imposed by border authorities (see Article 1.1),</li> <li>• delayed effective date of new or changed fees (see Article 2.1), and</li> <li>• periodic reviews of fees and charges (see Article 10.1), with a view to reducing their number and diversity.</li> </ul> </li> <li>2. Review and rationalize as necessary current fee structures (particularly those fees where rate is calculated on a per unit basis) to reduce excessive charges and more closely align fee amounts to actual costs.</li> </ol>	
9	7.4 Risk Management	<ol style="list-style-type: none"> <li>1. Improve risk management techniques of the central risk unit at LRA; establish and enforce administrative procedures to ensure that local customs offices apply controls based on centrally established selectivity criteria and systematically report results of controls.</li> <li>2. Develop and implement in ASYCUDA agency-specific criteria to alert Customs of need for other agency review of imported/exported goods when the goods declaration is made.</li> </ol>	
10	7.5 Post-Clearance Audit	<b>Error! Reference source not found.</b>	
11	7.6 Establishment and Publication of Average Release Times	<b>Error! Reference source not found.</b>	

No.	TFA Measure	Recommended Actions	RANKING (1 to 17)
12	8 Border Agency Cooperation	<b>Error! Reference source not found.</b>	
13	10.1 Formalities and Documentation Requirements	<b>Error! Reference source not found.</b>	
14	10.3 Use of International Standards	<b>Error! Reference source not found.</b>	
15	10.4 Single Window	<b>Error! Reference source not found.</b>	
16	10.6 Use of Customs Brokers	<b>Error! Reference source not found.</b>	
17	23.2 National Committee on Trade Facilitation	<b>Error! Reference source not found.</b>	

## II. Medium Priority Measures

No.	TFA Measure	Recommended Actions
1	5.1 Notification for Enhanced Controls or Inspections	1. Conduct a needs assessment and feasibility study to determine benefits, appropriate operational model (such as scope of the system, participants and management structure, regional options), IT or other communication system requirements, and costs for the implementation of a rapid alert system for protection of human, plant and/or animal health.
2	5.2	1. Under authority of the draft <i>Customs Code</i> , Customs to establish the necessary operational/technical (e.g., ASYCUDA)

No.	TFA Measure	Recommended Actions
	Detention	<p>procedures to ensure that Quarantine and Health authorities are alerted when goods subject to SPS controls arrive and that inspections of such goods are coordinated with all border authorities.</p> <p>2. Incorporate detention notification requirements in Customs clearance processing SOPs, if not already included.</p>
3	5.3 Test Procedures	<p>1. In connection with Liberia’s commitment to conform its legislation and practices to the WTO SPS Agreement generally, assess Quarantine and MoCI legislation and/or procedures and, as necessary, enact appropriate formal measures to provide importers with the right to a second test (including procedures for the resolution of discrepancies between the first and second tests).</p> <p>2. Assess the need and feasibility for accreditation of third-party laboratories to test and certify compliance with Liberia SPS standards and to permit retesting by such accredited bodies.</p>
4	6.2 Specific Disciplines of Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation	<p>1. To justify fee amounts, it was suggested by stakeholders that the Ministry of Finance should do a study of the cost of customs providing services.</p>
5	6.3 Penalty Disciplines	<p>1. For greater transparency and consistency in penalty assessment, develop and publish guidelines or standards that ensure penalty amounts are commensurate with facts and circumstances of individual cases (e.g., guidelines for customs officers on particular facts and circumstances that may be taken into account in determining appropriate penalty amounts).</p> <p>2. Develop and publish, if not already established, regulations and operating procedures (SOPs) for the proper assessment and processing of customs fines and penalties (e.g., requirements concerning penalty assessment notices) and for submission of prior voluntary disclosure.</p>
6	7.1 Pre-Arrival Processing	<p>1. Under authority of the draft <i>Customs Code</i>, develop and publish rules and procedures for the implementation of a pre-arrival goods declaration procedure and submission of the cargo/vessel details prior to arrival consistent with international standards (e.g., Revised Kyoto Convention; WCO Safe Framework of Standards).</p> <p>2. Develop and implement SOPs to ensure uniform and proper application of pre-arrival processing.</p> <p>3. Under authority of the draft <i>Customs Code</i>, assess and implement operational and technical procedures to require</p>

No.	TFA Measure	Recommended Actions
		<p>submission of supporting documents only where a transaction is selected for examination (yellow or red channel).</p> <ol style="list-style-type: none"> <li>4. Under authority of the draft <i>Customs Code</i> and the <i>Electronic Transactions Law</i>, LRA to develop regulations and operational and technical procedures to allow electronic submission of all customs documents (declarations and supporting documents) and, if feasible, to allow the possibility of fully paperless processing (<i>i.e.</i>, eliminate submission of paper copies).</li> <li>5. Develop and implement a public outreach program to ensure the business community has an understanding of the benefits of the pre-arrival declaration process.</li> <li>6. Undertake consultations with all stakeholders among the border agencies and the business community to ensure the system is implemented effectively.</li> </ol>
7	7.3 Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges	<ol style="list-style-type: none"> <li>1. Upon enactment of the draft <i>Customs Code</i>, develop and publish rules and operational guidelines (such as SOPs) to implement the incomplete and provisional declaration procedure based on international best practice standards (<i>e.g.</i>, Revised Kyoto Convention); use of the procedure should be available to any importer who complies with the conditions defined in such regulations, and not subject to the discretion of the Commissioner General or other official.</li> <li>2. Upon enactment of the draft <i>Customs Code</i>, develop and publish rules, operational guidelines and/or instructions concerning the use of guarantees in customs procedures, including how guarantee amounts are to be calculated, the forms of guarantee that can be accepted, conditions and procedures for the prompt discharge of guarantees, and the use of the comprehensive or blanket guarantee.</li> <li>3. Assess the possibility to allow, where possible, use of insurance bonds or sureties as a form of guarantee (in addition to a bank guarantee).</li> </ol>
8	7.9 Perishable Goods	<ol style="list-style-type: none"> <li>1. Under the authority of the <i>draft Customs Code</i>, and in coordination with the Ministry of Agriculture, LRA to develop and publish implementing regulations on- <ul style="list-style-type: none"> <li>○ immediate release of perishable goods on the basis of simplified document/data prior to submission and completion of goods declaration processing (based on, for example the existing “special permit” procedure);</li> <li>○ clearance of perishable goods at premises of importer or other authorized place outside the port;</li> <li>○ procedures for making/responding to a request for a written explanation where release is delayed;</li> <li>○ use of overtime customs services to allow release of perishable goods outside business hours/days (including a procedure for requesting services; definition of fees commensurate with the cost of service <i>provided</i>, etc.)</li> </ul> </li> <li>2. Under the authority of the <i>draft Customs Code</i> and implementing regulations, LRA to draft necessary operational orders or instructions (SOPs) for expedited release of perishable goods.</li> <li>3. Develop and publish a practical guide for stakeholders on the simplified procedures for the import of perishable goods (once</li> </ol>



No.	TFA Measure	Recommended Actions
		implemented).
9	10.2 Acceptance of Copies	<ol style="list-style-type: none"> <li>1. To enable fully electronic submission of supporting documents required by any border authorities for release and clearance (e.g., submission of scanned copies of original paper documents), and adopt necessary legal measures to define conditions under which a duplicate may be submitted in place of the original document.</li> <li>2. (See recommendations concerning supporting documents under Article 7.1, Pre Arrival Processing, above)</li> </ol>
10	10.5 Preshipment Inspection	<ol style="list-style-type: none"> <li>1. Conduct a thorough assessment of the current capacity and training needs of Customs officers for the implementation of customs valuation rules and effective controls, tariff classification, and preferential/non-preferential origin rules and documentation requirements.</li> <li>2. Based on that assessment, develop a detailed action plan to transition BIVAC functions to Customs, with timelines and technical assistance and capacity building support requirements (based on, for example, the IFC 2012 action plan for transition to the GATT Valuation Agreement, extended and modified as needed).</li> </ol>
11	10.7 Common Border Procedures and Uniform Documentation Requirements	<ol style="list-style-type: none"> <li>1. Develop and implement a plan for the revision of existing SOP's, or the issuance of new SOP's, as necessary to implement Customs obligations under the TFA, taking into account the implementation priorities identified in this report (see Section IV Reform Action Plan, below).</li> <li>2. Assess training needs and provide required training to Customs officers and the private sector on customs procedures.</li> <li>3. In furtherance of the TFA transparency obligations (e.g., TFA Article 1.1), publish the Customs SOPs on the LRA website and/or by means of another "easily accessible manner".</li> </ol>
12	10.8 Rejected Goods	<ol style="list-style-type: none"> <li>1. In connection with Liberia's commitment to conform its legislation and practices to the WTO SPS Agreement generally (see discussion under TFA Article 5.3 (Test Procedures)), assess Quarantine and MoCI legislation and/or procedures and, as necessary, enact appropriate formal measures to provide importers with the right to return goods rejected entry for non-conformity with SPS or technical measures.</li> <li>2. Ensure alignment of Customs procedures for re-export to any Quarantine and MoCI legislation and procedures for the right to return goods rejected entry, when developed</li> </ol>

### III. Low Priority Measures

No.	TFA Measure	Recommended Actions
1	7.2 Electronic Payment	<ol style="list-style-type: none"> <li>1. Assess cost-benefit, demand, and suitability of e-payment options for payment of customs duty and taxes in Liberia (<i>e.g.</i>, credit card, debit card, automated debit, mobile payments, <i>etc.</i>)</li> <li>2. Assess and develop as required the legal and technical framework to support the implementation of the relevant electronic payment method.</li> </ol>
2	7.7 Trade Facilitation Measures for Authorized Operators	<ol style="list-style-type: none"> <li>1. Under authority of the draft <i>Customs Code</i>, assess and design an authorized operator program consistent with Liberia's trade environment.</li> <li>2. Develop and publish implementing regulations and procedures, including definition of qualifying criteria, application process and eligibility verification, and specific benefits to be provided for qualifying operators.</li> <li>3. Under authority of the draft <i>Customs Code</i>, design/develop implementing regulations and procedures for the simplified clearance procedures that will be made available to authorized operators (<i>e.g.</i>, terms and conditions for periodic declaration procedure).</li> <li>4. Develop and publish a practical guide for stakeholders on the authorized operator program and associated simplified procedures (once implemented).</li> </ol>
3	7.8 Expedited Shipments	<ol style="list-style-type: none"> <li>1. Conduct a feasibility study to determine the need for, and possible design of, special procedures for expedited release of air cargo (taking into account WCO immediate release guidelines)</li> </ol>
4	9 Movement of Goods Intended for Import under Customs Control	<ol style="list-style-type: none"> <li>1. Develop rules, procedures, and operational guidelines and manuals required to implement a modern, RKC-consistent transit procedure.</li> <li>2. Expand the ASYCUDA World System to cover land border customs offices to better control in-bond movements; assess implementation of ASYCUDA transit and guarantee functionality for control of in-bond movements.</li> <li>3. Assess implementation of forms of security for transit movements other than duty deposit, including legal framework, procedures, economic feasibility, and so forth</li> </ol>
5	10.9 Temporary Admission of Goods and Inward and Outward Processing	<ol style="list-style-type: none"> <li>1. Under the authority of the <i>draft Customs Code</i>, define rules and procedures for Customs' operational implementation and management of temporary import, inward processing and outward processing.</li> <li>2. Under the authority of the <i>draft Customs Code</i>, develop and publish a practical guide for temporary import, inward processing and outward processing, all according to international standards</li> </ol>

<b>No.</b>	<b>TFA Measure</b>	<b>Recommended Actions</b>
<b>6</b>	11 Freedom of Transit	1. As described under Articles 6.2, 7.1 and 10.1