

WTO Trade Facilitation Agreement

Liberia Gap Assessment and Reform Action Plan

DRAFT FOR DISCUSSION

February 2017



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Executive Summary

A. Purposes

On December 7, 2013, the members of the World Trade Organization (WTO) concluded negotiations on the Trade Facilitation Agreement (TFA). When two-thirds of the WTO membership notifies its acceptance of the agreement, the TFA will enter into force.

The new agreement contains unique provisions that are intended to support developing and least-developed country members, such as Liberia, in implementation. These provisions will allow Liberia to determine for itself -

- when it will implement each of the 36 technical measures of the new agreement, based on Liberia's own assessment of its capacity and priorities, and
- which of those 36 technical measures Liberia cannot implement without receipt of external technical and capacity building support.

To take advantage of these provisions, Liberia must assess the alignment of its current laws, policies, and practices and procedures to the requirements of this new agreement; identify the gaps; and determine what measures must be taken, and what technical support or other resources it will require, to close those gaps.

Based on the results of that analysis, Liberia as an LDC will notify the WTO which measures it is prepared to implement upon notification within one year following entry into force of the agreement (the so-called "Category A" measures), those that it cannot implement without additional time ("Category B"), and those it cannot implement without additional time and external support ("Category C").

To assist Liberia in determining these categories, experts from the World Bank Group undertook the following activities-

- assessed Liberia's current alignment to the TFA technical measures to identify any significant gaps (**Gap Analysis**);
- identified the actions that the government and/or its border authorities should take to close those gaps, as well as the technical or other support that may be required to do so (**Reform Action Plan**); and
- suggested the measures that Liberia may wish to notify under Categories A, B and C, respectively (**Category Proposal**)

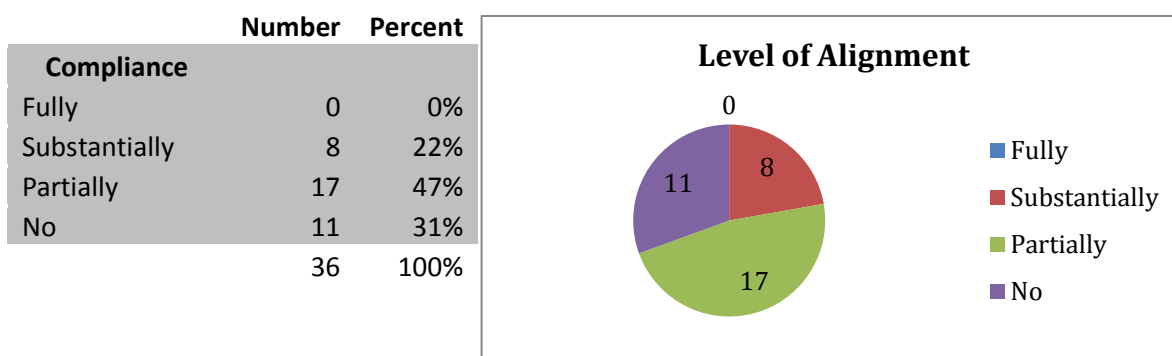
This analysis was undertaken by means of an in-country review of border operations at the seaport in Monrovia and the land border office at Bo Waterside; individual interviews of key officials and stakeholders; workshops with public and private sector representatives; and desk research of the relevant laws and regulations of Liberia, as well as a review of prior studies and reports, including Liberia's derestricted WTO accession documents.

B. Gap Analysis

The gap analysis determined Liberia's level of alignment to each of the 36 technical measures of the TFA.

As indicated in **Figure ES.1**, this analysis indicated that Liberia is fully or substantially aligned to approximately 25 % of the TFA measures, and partially or not aligned to the others.

Figure ES.1 Level of Alignment with TFA Measures



The Agreement on Trade Facilitation contains approximately 36 different measures. This chart shows Liberia’s overall implementation status with respect to the proposed measures.

A summary of the main gaps is as follows:

Table ES.1 Alignment of Trade Facilitation Agreement, Summary

TFA article	TFA alignment	Key points
1.1. Publication	Not aligned	<ol style="list-style-type: none"> 1. The recently-enacted <i>Foreign Trade law</i> requires MoCI to publish in an easily accessible manner certain information under its jurisdiction (quantitative restrictions, prohibitions, licenses, fees, etc.), which includes some of the TFA-required information; however, there are no clear specific formal, legal or policy measures at present that impose a similar publication obligation on other border agencies or on government authorities generally. 2. The draft <i>Customs Code</i>, if enacted, will require Customs to publish information of the kind described by the TFA measure, including forms, notices and explanations, and to publish such information via the Internet, where feasible. 3. Border agencies do not appear to have established procedures for the publication of information (e.g., to ensure published information is accurate, coordinated, regularly reviewed and updated, when necessary). 4. In practice, laws and regulations are said to be printed in “handbills,” in an “Official Gazette,” and in local newspapers and/or are posted at government offices. These print publications are difficult to access. An “Official Gazette,” in the usual sense of a record of the business and proceedings of a government and public or legal notices published on a regular basis, does not appear to exist in practice. 5. Some of the border agencies maintain websites where their respective laws, regulations and/or, in a few cases, guides to import or export procedures, are published. The quantity and quality of information (including its accuracy and currency) published on government websites is varied, and there do not

TFA article	TFA alignment	Key points
1.2. Information Available through Internet	Partially aligned	<p>appear to be government-wide standards or procedures established for website publication.</p> <p>6. A not-for-profit Liberian organization, LiberLII, currently maintains a free online database of Liberian legislative acts, and plans to include administrative regulations and international agreements.</p> <p>1. With some exceptions, border agencies have not developed and published on the Internet practical guides of their import or export procedures or required forms and documents. To the extent Internet publication of requirements exists, it is generally only in the form of the text of legal acts (laws and regulations) for download.</p> <p>2. There are no specific formal legal or policy measures that require or allow border agencies to prepare and publish on the Internet guides of their procedures or required forms and documents, and no formal policies or procedures have been developed on website publication.</p> <p>3. The draft <i>Customs Code</i>, if enacted, would require Customs to publish notices, forms and explanations necessary for persons to comply with the customs laws on the Internet, where feasible.</p> <p>4. There is a significant variation in the quality and quantity of information presented by border and trade-related agencies on their respective websites, possibly due to financial or technical constraints.</p>
1.3. Enquiry Points	Partially aligned	<p>1. Liberia has not established a trade enquiry point of the kind required by the TFA measure, and has not yet made plans to do so.</p> <p>2. There are no specific laws, formal policies or procedures yet developed for the implementation of an enquiry point of the kind described in the TFA measure.</p> <p>3. In actual practice, the MoCI and LRA do operate information centers where persons can obtain copies of required forms and request information concerning import/export permits and taxes from information staff in person or by email.</p>
2.1 Opportunity to Comment and Information before Entry into Force	Partially aligned	<p>1. The new <i>Foreign Trade law</i> contains provisions that would appear to require MoCI to publish for comment rules, regulations or guidelines issued under the authority of that law. There appear to be no similar legal or policy provisions that would require Customs and other border authorities to publish proposed legal acts and procedures for comment by stakeholders as required by the TFA. Formal procedures have not been established to notify interested parties of proposed changes in laws and regulations or to process any comments received.</p> <p>2. Consistent with the TFA measure, the draft <i>Customs Code</i>, if enacted, will require the Commissioner General to provide interested persons with a reasonable opportunity to comment on proposed customs rules or regulations, and to publish any</p>

TFA article	TFA alignment	Key points
		<p>such rules or regulations at least 30 days prior to the date of entry into force, subject to justified exceptions.</p> <ol style="list-style-type: none"> 3. As a matter of recent practice, Customs and other border authorities have consulted with their stakeholders on legislative or policy proposals. 4. With the exception of the new <i>Foreign Trade law</i>, there are no legal provisions requiring publication prior to entry into force of a law or regulations, as the TFA requires; generally, it appears that legislative acts and administrative regulations enter into force immediately on publication or, possibly, after the signature of the President or relevant Minister.
2.2 Consultations	Partially aligned	<ol style="list-style-type: none"> 1. There do not appear to be at present any formal legal or policy provisions requiring border authorities to hold regular consultations with their stakeholders, or any formal procedures established by border agencies for carrying out such consultations. 2. The draft <i>Customs Code</i> will require that Customs hold regular consultations with persons whose activities are covered by the customs laws and other authorities. 3. In practice, the quality and frequency of stakeholder consultation is said to vary among the different border agencies: Customs (which has received WCO training on stakeholder engagement) reports that it holds regular quarterly meetings with an agenda and action items; other border agencies conduct stakeholder consultations less frequently, on an “as needed” or issue basis, or not at all.
3. Advance Rulings	Partially aligned	<ol style="list-style-type: none"> 1. There are at present no legal provisions that require or authorize the issuance of binding rulings on tariff classification and origin or any other customs matters. 2. Under the draft <i>Customs Code</i>, Customs shall issue binding decisions on questions of country of origin, tariff classification, and such other matters as the Commissioner General may prescribe by regulation. 3. Customs, with support of the WCO, initiated a program in 2013 to issue binding rulings on questions of tariff classification; however, the requirements (including time periods for issuance, fee amounts, application requirements), if developed, are not published in an easily accessible manner. We were not able to confirm if internal procedures, such as an SOP, had been developed for Customs processing of rulings and administration of the rulings program. 4. To date, Customs has received less than 10 requests for rulings; stakeholders suggest this low demand may be due to the current PSI requirements, which require a verification of classification before shipment to Liberia.
4. Procedures for Appeal or	Substantially aligned	<ol style="list-style-type: none"> 1. Administrative and judicial rights of appeal against customs decisions related to payment of duty are defined in the <i>Revenue Code</i>, which provides for an independent Board of Tax

TFA article	TFA alignment	Key points
Review		<p>Appeals to hear the appeal. No further implementing procedures, measures, instructions, guidelines or information concerning appeals have been published. There are no specific provisions concerning rights of further appeal in the event that the Board of Tax Appeals decision is delayed.</p> <ol style="list-style-type: none"> 2. The draft <i>Customs Code</i>, if enacted, would clarify and expand rights of appeal against customs decisions. 3. The new <i>Foreign Trade law</i> creates a right of appeal to an independent administrative tribunal with respect to decisions of the Minister of Commerce and Industry under that law, and further appeal to a court. 4. Persons subject to <i>decisions of</i> other border agencies appear to have a right of appeal direct to the Circuit Court. 5. In addition to the formal right of appeal provided under the Revenue Code, it appears that Customs provides for appeal to the Commissioner and subsequently to the LRA legal office before accessing the Board of Tax Appeals. This procedure does not appear to be defined in law or otherwise published. 6. In practice, Customs and other border agencies are said to provide reasons for their decisions.
5.1 Notifications for Enhanced Controls or Inspections	Not aligned	<ol style="list-style-type: none"> 1. Liberia does not appear to operate a rapid alert system of the kind described in the TFA measure.
5.2 Detention	Substantially aligned	<ol style="list-style-type: none"> 1. There are no legal or policy measures or specific formal procedures that require Customs or other border agencies to notify the carrier, importer or agent where goods are detained for inspection. 2. In practice, a declarant is notified that goods are detained for inspection through a change of status in the ASYCUDA World System indicating that the goods have been placed in the red channel, in writing, or the declarant is verbally informed by Customs officers. 3. Under Liberia's PSI arrangements with BIVAC, a large number of classes of transactions are subject to mandatory destination inspection by Customs, BIVAC and MoCI. This requirement of mandatory destination inspection is published, and importers of such goods are thus put on notice that their goods will be detained for examination on importation.
5.3 Test Procedures	Substantially aligned	<ol style="list-style-type: none"> 1. There are at present no formal provisions enacted concerning an importer's right to a second test of goods where initial test results are adverse to the importer. 2. The draft <i>Customs Code</i>, if enacted, would provide the right to a second test for customs purposes, authorize Customs to consider the results of such tests, and authorize the Commissioner General to accredit any laboratory for such purposes. 3. At present, Customs and Quarantine do not sample or test imported goods upon arrival for customs or SPS purposes.

TFA article	TFA alignment	Key points
6.1 General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	Not aligned	<p>4. MoCI can test and prohibit import of certain goods if found not to comply with nationally or internationally-accepted quality standards; in practice, the National Standards Laboratory is said to allow a second test on request as well as allowing testing by third-party laboratories that the NSL considers credible.</p> <p>1. Border authorities impose a number of fees and charges on or in connection with importation and exportation of goods. In general, information concerning such fees and charges is not published in an “easily accessible” manner.</p> <p>2. The legal basis for certain fees is unclear: while legislation authorizes the Ministries to prescribe by regulation fees for recovery of their costs of providing services, including fees and charges for services related to import and export of goods, generally, these regulations do not appear to have been issued.</p> <p>3. With the exception of fees imposed by the MoCI under the authority of the <i>Foreign Trade law</i>, there are no formal legal or policy provisions that require fees and charges to be published an adequate time prior to their entry into force as required by the TFA measure.</p> <p>4. There are no formal legal or policy provisions that require border authorities to <i>periodically review their</i> fees and charges. There is no overall government coordination to review and/or reduce the fees collected to facilitate and promote trade.</p>
6.2 Specific Disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation	Not Aligned	<p>1. The <i>Revenue Code</i> authorizes the Minister to prescribe by regulation and by a widely circulated notice a customs user fee, and defines <i>the</i> maximum fee that the Minister can prescribe. Although it appears no regulation has been prescribed by the Minister, Customs in fact imposes the maximum allowed under the Code.</p> <p>2. The customs user fee, which is based in part on a percentage of the value of the goods, is not limited to the approximate cost of service.</p> <p>3. Liberia committed in its WTO accession negotiations to replace the current fee with a flat fee based on size of container by August 2017.</p>
6.3 Penalty Disciplines	Partly aligned	<p>1. The <i>Revenue Code</i> is generally aligned to the TFA measure: civil penalties defined for the violation of customs laws include amount and person liable; the Minister is given authority to remit a penalty on petition where he/she finds mitigating circumstances; and there appear to be no provisions that would create conflicts of interest in assessment of penalties or duties.</p> <p>2. However, Customs does not appear to have developed or published any formal procedures, guidelines, or instructions concerning assessment and mitigation of penalties to ensure amounts imposed are commensurate with circumstances of individual cases.</p> <p>3. There appear to be no specific legal provisions in the current law that would require or allow Customs to treat a “prior disclosure” as a factor to mitigate or cancel a penalty amount.</p>

TFA article	TFA alignment	Key points
7.1 Pre-Arrival Processing	Partially aligned	<p>4. There appear to be no specific legal provisions or procedures in the current law requiring persons to be provided with a written explanation of violations.</p> <p>5. The draft Customs Code, if enacted, would authorize Customs to assess administrative fines for material errors or omissions in declarations or licensing conditions and, in accordance with the TFA measure, provide for no liability where a prior disclosure is made or other specified mitigating circumstances are present. It would require Customs to provide written notice of fines and an opportunity to respond.</p> <p>1. The current <i>Revenue Code</i> does not contain any provisions that would prevent a manifest to be submitted prior to arrival of the goods, or prevent Customs from processing such documents prior to arrival. However, the law does allow the Minister to refuse an import entry made prior to arrival of the goods.</p> <p>2. There are no rules, regulations or other formal instructions issued by Customs concerning use of pre-arrival declaration and processing.</p> <p>3. In practice, vessels at the seaport are required or requested to submit an electronic manifest to the ASYCUDA World System prior to arrival, and importers are encouraged to submit their declarations to the system prior to arrival (provided the manifest has been submitted). In law or practice, Customs does not allow pre-arrival release.</p> <p>4. In practice, the manifest and import entry are required to be submitted electronically to the ASYCUDA World System; however, print copies of the manifest, declaration and all supporting documents are also required to be presented.</p> <p>5. There appears to be a 2002 Electronic Transactions Law that provides a legal basis for fully paperless pre-arrival processing but the required implementing regulations and procedures have not yet been prescribed. Similar provisions are included in the draft <i>Customs Code</i>, which further provides for electronic record-keeping.</p> <p>6. The draft <i>Customs Code</i>, if enacted, would require carriers to declare cargo and vessel/journey details prior to arrival in Liberia under regulations to be prescribed by the Commissioner General, and would permit declarants to make goods declarations prior to the arrival of the goods.</p>
7.2 Electronic Payment	Not aligned	<p>1. There is no legal basis for electronic customs payments; the <i>Revenue Code</i> and implementing regulations require payments of duties, taxes and fees to be made in US dollars.</p> <p>2. In practice, payment is made by cash. At the Freeport, customs-related payments are required to be made directly by bank manager's cheque to a commercial bank which, as a facilitation measure, is located at the Freeport adjacent to the customs office.</p>
7.3	Partially aligned	<p>1. The <i>Revenue Code</i> provides a legal basis for the release of</p>

TFA article	TFA alignment	Key points
Separation of Release from Final Determination of Customs Duties, Taxes, Fees, and Charges		<p>goods under an incomplete entry and guarantee where “impracticable” to determine the amount of duty and tax payable; however, it appears that no implementing rules or instructions have been issued and that this procedure is not applied in practice.</p> <ol style="list-style-type: none"> <li data-bbox="646 394 1386 512">2. The <i>Revenue Code</i> authorizes the Minister, by regulation or specific instruction, to require a bond and define bond conditions; it does not appear that any regulations or instructions have been developed. <li data-bbox="646 527 1386 737">3. To allow release before final determination of duty and tax, the draft <i>Customs Code</i> would establish a general procedure that allows goods to be released on the basis of an incomplete or provisional declaration, under guarantee as may be required by the Commissioner General, subject to the submission of a supplementary declaration providing final information for duty and tax assessment.
7.4 Risk Management	Partially aligned	<ol style="list-style-type: none"> <li data-bbox="646 783 1386 835">1. The <i>Revenue Code</i> contains a legal basis for the application of selective customs controls based on risk management. <li data-bbox="646 850 1386 999">2. For those local customs offices reliably connected, the ASYCUDA World selectivity module is intended to direct customs control interventions; selectivity in all other customs offices (<i>e.g.</i>, most or all offices located outside of Monrovia) is manual. <li data-bbox="646 1014 1386 1163">3. A central risk unit at LRA manages the selectivity criteria in the ASYCUDA World System; obtains feedback from local offices through ASYCUDA and manual reporting of destination inspections; and regularly communicates/follows up with local customs offices. <li data-bbox="646 1178 1386 1295">4. The primary focus of risk is revenue protection; with the exception of a list of goods that are prohibited for import or export, other agency requirements are not yet included in ASYCUDA World selectivity. <li data-bbox="646 1310 1386 1419">5. In practice, stakeholders indicate that the majority of import transactions are physically examined on arrival, including all goods that are required to undergo Pre-shipment Inspection in the country of export but fail to do so.
7.5 Postclearance Audit	Substantially aligned	<ol style="list-style-type: none"> <li data-bbox="646 1528 1386 1612">1. Liberia’s legislation provides the legal basis for the implementation of post-clearance audit consistent with the requirements of the TFA. <li data-bbox="646 1627 1386 1680">2. Audit targets are selected on the basis of risk of potential non-compliance. <li data-bbox="646 1694 1386 1843">2. A draft SOP, based on the draft <i>Customs Code</i>, has been developed to define policies and procedures for the proper conduct of an audit, including notification and communications with the auditee consistent with the transparency obligations of the TFA measure. <li data-bbox="646 1858 1386 1873">4. Audit results are used by the risk management unit in

TFA article	TFA alignment	Key points
7.6 Establishment and Publication of Average Release Times	Not aligned	<p>connection with the application of its Compliant Trader Program.</p> <ol style="list-style-type: none"> 1. Formal policies, procedures or instructions have not been developed to implement systematic periodic time release studies, and persons within Customs have not been trained on the WCO Time Release Study methodology to conduct such studies.
7.7 Trade Facilitation Measures for Authorized Operators	Not aligned	<ol style="list-style-type: none"> 1. At present, there are no legal or policy measures that require additional facilitations to be provided for authorized operators or otherwise allow for the establishment of an authorized operator program of the kind described by the TFA measure. 2. Customs has not yet developed or published any rules, procedures, guidelines or other administrative measures to implement an authorized operator program of the type described by the TFA measures; however, Customs has implemented an internal compliant trader program under which 38 traders to date have been classified for green channel treatment. 3. The draft <i>Customs Code</i> provides for the establishment of an authorized operator program under regulations to be prescribed by the Commissioner General.
7.8 Expedited Shipments	Not aligned	<ol style="list-style-type: none"> 1. At present, there are no specific legal or policy provisions that would allow or require Customs to provide for simplified or expedited release processing for expedited shipments arriving by air or otherwise. 2. The draft <i>Customs Code</i> authorizes the <i>Commissioner General</i> to prescribe by regulation simplified declaration, verification and release procedures for express consignment operators, including use of simplified data and documentation requirements. 3. At present, the <i>Revenue Code</i> provides a limited de minimis waiver of collection of duty and tax which covers only cases where there are differences between the amount declared and the amount finally determined. 4. The draft <i>Customs Code</i> would authorize the Minister to prescribe by regulation a general de minimis waiver to allow goods to enter without payment of duty, tax and fees where the total amount is 7,500 Liberian dollars, or such greater amount as the Minister may prescribe. 5. In practice, air cargo arriving at Monrovia airport is processed in the same manner by Customs as other cargo.
7.9 Perishable Goods	Partly aligned	<ol style="list-style-type: none"> 1. The <i>Revenue Code</i> contains a “special permit” procedure which allows imported perishable goods to be released on an expedited basis under guarantee, prior to the completion of a declaration and payment of duty and tax, and it appears that this procedure is applied in practice. 2. The <i>Revenue Code</i> authorizes the Minister to allow imported goods that have been entered to be moved to the importer’s

TFA article	TFA alignment	Key points
8 Border Agency Cooperation	Partially aligned	<p>premises for examination, but it is not clear that this procedure is applied in practice.</p> <ol style="list-style-type: none"> 3. The Monrovia Freeport does contain facilities for appropriate storage of perishable (refrigerated) goods; land border and airport facilities are said to be insufficient. 4. There are no formal procedures established by Customs to ensure perishable goods are given priority in examination and clearance. 5. There are no specific provisions in the <i>Revenue Code</i> or other legal measures that provide importers with a right to a written explanation in the event of a significant delay in release. <ol style="list-style-type: none"> 1. At present, there do not appear to be any specific legal or formal policy provisions or procedures established that require or provide for cooperation or coordination of border controls by the respective authorities. Jurisdiction and mandate of respective border agencies are defined in a general way in the Executive Law and a particular agency's enabling act. With limited exceptions, there are no formal arrangements established to define modes of cooperation among national border authorities. 2. The draft <i>Customs Code</i> will require Customs to cooperate closely and to coordinate with other government authorities where controls on goods are to be conducted by both customs and other such authorities. 3. In practice, <i>Customs</i>, MoCI, and BIVAC coordinate joint destination inspections. Otherwise, stakeholders advise that in practice there is limited coordination of activities among the different border authorities at the Freeport, and disagreement about their respective responsibilities and priorities. 4. Liberian authorities regularly consult with Sierra Leone on security and operational issues related to land border crossings.
9 Movement of Goods Intended for Import Under Customs Control	Partially aligned	<ol style="list-style-type: none"> 1. The <i>Revenue Code</i> allows for movement of imported goods under bond without payment of duty from the port of arrival to an internal customs office for entry or warehousing. 2. There do not appear to be any published regulations or instructions implementing the domestic transit procedure described by the <i>Revenue Code</i>. 3. Although the procedure exists in law, it does not appear to be used or known to stakeholders.
10.1 Formalities and Documentation Requirements	Not aligned	<ol style="list-style-type: none"> 1. There are no formal legal or policy provisions that require border authorities to assess the trade facilitation impact of proposed and existing import/export formalities and documentation requirements on the basis of the factors described in the TFA measure. 2. In practice, border authorities are said to consult with their stakeholders on proposed laws and, in the context of such consultations, stakeholders may ask border authorities to

TFA article	TFA alignment	Key points
		consider the trade facilitation impacts of the proposals.
10.2 Acceptance of Copies	Partially aligned	<ol style="list-style-type: none"> 1. There are no specific legal or policy measures enacted that require or allow Customs and other border agencies to accept copies of supporting documents in lieu of originals. 2. Although not prescribed by regulation, in practice Customs requires submission of a list of documents required by it and MoCI for clearance and release, and generally does not accept copies. 3. There are no provisions that require submission of the export declaration issued in the country of export, and there does not appear to be any practice of requiring this document for import clearance.
10.3 Use of International Standards	Partially aligned	<ol style="list-style-type: none"> 1. Liberia is a member of a number of trade facilitation-related conventions and organizations, including the WCO, the HS Convention, OIE and IPPC. 2. Liberia became a member of the WTO on July 14, 2016 and has adopted an action plan for implementation of the WTO agreements over a two-year period. 3. The LRA has drafted an extensive revision of the <i>Customs Code</i>, which implements standards and principles of the TFA and the Revised Kyoto Convention. Enactment by the legislature is expected in 2016; once enacted, implementing regulations and procedures based on RKC standards should be developed.
10.4 Single Window	Not aligned	<ol style="list-style-type: none"> 1. Although it is the government's stated intention to do so, Liberia has not established a Single Window of the type described by the TFA measure, and does not appear to have initiated a Single Window project. The necessary legal measures, procedures, governance and technical requirements have not yet been assessed.
10.5 Preshipment Inspection	Not aligned	<ol style="list-style-type: none"> 1. Liberia requires pre-shipment inspection for purposes of tariff classification, valuation and quality and quantity control purposes. 2. Although it will continue to use PSI, Liberia committed in the WTO accession negotiations to make use of PSI temporarily, requiring its phase-out over time.
10.6 Use of Customs Brokers	Substantially aligned	<ol style="list-style-type: none"> 1. The customs legislation allows importers or exporters to make entry of goods on their own behalf, and does not mandate use of a customs broker. The <i>Revenue Code</i> expressly permits a representative of a legal entity (i.e., any officer of a corporation or any partner of a partnership) to make entry on behalf of the entity. 2. The <i>Revenue Code</i> does not preclude an importer or exporter from employing a customs broker to make entry; the law expressly permits a person to use an agent to conduct any required activity, subject to proof of the agent's authority. 3. Pursuant to the <i>Revenue Code</i>, in 2008 the Minister issued a

TFA article	TFA alignment	Key points
		<p>public notice setting out requirements for the licensing of customs brokers. It appears that a broker licensing regime exists in practice and is enforced by LRA according to these requirements.</p> <p>4. It appears that the LRA has a new draft broker <i>regulation</i> under consideration.</p>
10.7 Common Border Procedures and Uniform Documentation Requirements	Substantially aligned	<ol style="list-style-type: none"> 1. Customs procedures and documentation requirements are generally defined in the <i>Revenue Code</i> which is uniformly applicable to all customs offices in Liberia; however, only a limited number of regulations that are required to implement the law have actually been published. 2. Uniformity in application of customs requirements is enforced in part through the use of a single customs clearance processing system (ASYCUDA World), which requires the use of the same forms, data, and workflow for clearance and release of goods. The system is now used in Monrovia customs offices but is intended eventually to be implemented at all customs offices in Liberia. 3. Uniformity across all customs offices is reinforced through Customs development and the use of a system of internal written SOPs, as well as regular inspection and supervision of local operations by a central LRA senior officer.
10.8 Rejected Goods	Partially aligned	<ol style="list-style-type: none"> 1. There are no specific provisions in current legislation that provide the importer with a right to return goods refused entry due to failure to conform to SPS requirements or technical regulations. Legal acts suggest that such goods shall be confiscated and destroyed. 2. In practice, Quarantine allows return of goods refused entry because of documentary or regulatory defects, but requires destruction where plant or animals are found to be infested or diseased or present similar health or environmental threats.
10.9 Temporary Admission of Goods and Inward and Outward Processing	Substantially aligned	<ol style="list-style-type: none"> 1. The <i>Revenue Code</i> authorizes the Minister of Finance to prescribe regulations to implement a temporary admission procedure; however, it does not appear that such regulations have been so prescribed. Nevertheless, a temporary import procedure appears to be applied by Customs in practice. 2. The <i>Revenue Code</i> provides for an inward processing procedure in the form of drawback on the export of goods that incorporate duty-paid imported components or are produced or manufactured from duty-paid imported materials and goods. 3. The <i>Revenue Code</i> allows goods exported for processing abroad to be returned upon payment of duty only on the value added. 4. There do not appear to be any further rules, regulations or guidelines issued concerning the use of these procedures. 5. The draft <i>Customs Code</i> provides for drawback, inward processing, temporary admission and outward processing procedures consistent with the TFA measure.

TFA article	TFA alignment	Key points
11. Freedom of Transit	Partially aligned	<ol style="list-style-type: none"> 1. <i>The Revenue</i> Code authorizes transit and transshipment customs procedures and the use of guarantees, and allows the use of comprehensive or consolidated bonds. 2. Under a published Customs regulation, all international road transit operations (designated “transhipments” in Liberian customs practice) require a guarantee in the form of a bank manager’s check equivalent to 150 percent of duty and tax. 3. In practice, it appears that both the guarantee AND a customs escort is required to conduct all transshipment operations, in apparent conflict with the TFA measure. 4. Discharge of the transshipment operation requires a landing certificate from the foreign customs administration to be presented at the customs office where the transshipment originated; in practice, it appears that the guarantee for transit is cancelled promptly upon presentation of such proof. 5. Liberia committed in its WTO accession negotiations to replace its current WTO-inconsistent 2.5 percent transshipment fee with a \$500 flat rate fee. 6. Liberian customs and other authorities appear to maintain internal roadblocks/checkpoints which stop traffic at multiple points on transit routes. 7. Due to port and road infrastructure, Liberia has limited international road transit operations. It has only limited (if any) international transshipment operations with respect to sea and air cargo. 8. Because the customs office at the Freeport is on the ASYCUDA World System and most or all land border customs offices are not, transit processing, including control and discharge of the operation and cancellation of the guarantee, is manual and paper-based (the landing certificate must be physically returned from the border office to Monrovia). 9. Liberia’s alignment with TFA transit requirements concerning pre-arrival declarations, customs fees and charges, and reduction or elimination of unnecessary or trade restrictive measures are discussed elsewhere (Articles 6.2, 7.1, and 10.1).
12. Customs Cooperation	Not Aligned	<ol style="list-style-type: none"> 1. Liberia is a member of the 1982 ECOWAS Convention on Mutual Administrative Assistance, which contains provisions on the exchange of valuation information. 2. Other than the ECOWAS Convention, there are no specific legal provisions that allow or require LRA or Customs or other designated authority to request or provide information of the kind described in the measure to foreign authorities, and no formal procedures have yet been established for the proper exchange, use and protection of such information. 3. The Revenue Code contains provisions requiring the protection of information obtained from or about a taxpayer (which includes a payer of customs duties), but would permit disclosure to foreign tax authorities in accordance with an international treaty or agreement.
23.2	Substantially	<ol style="list-style-type: none"> 1. The MoCI established in 2012 a National Trade Facilitation

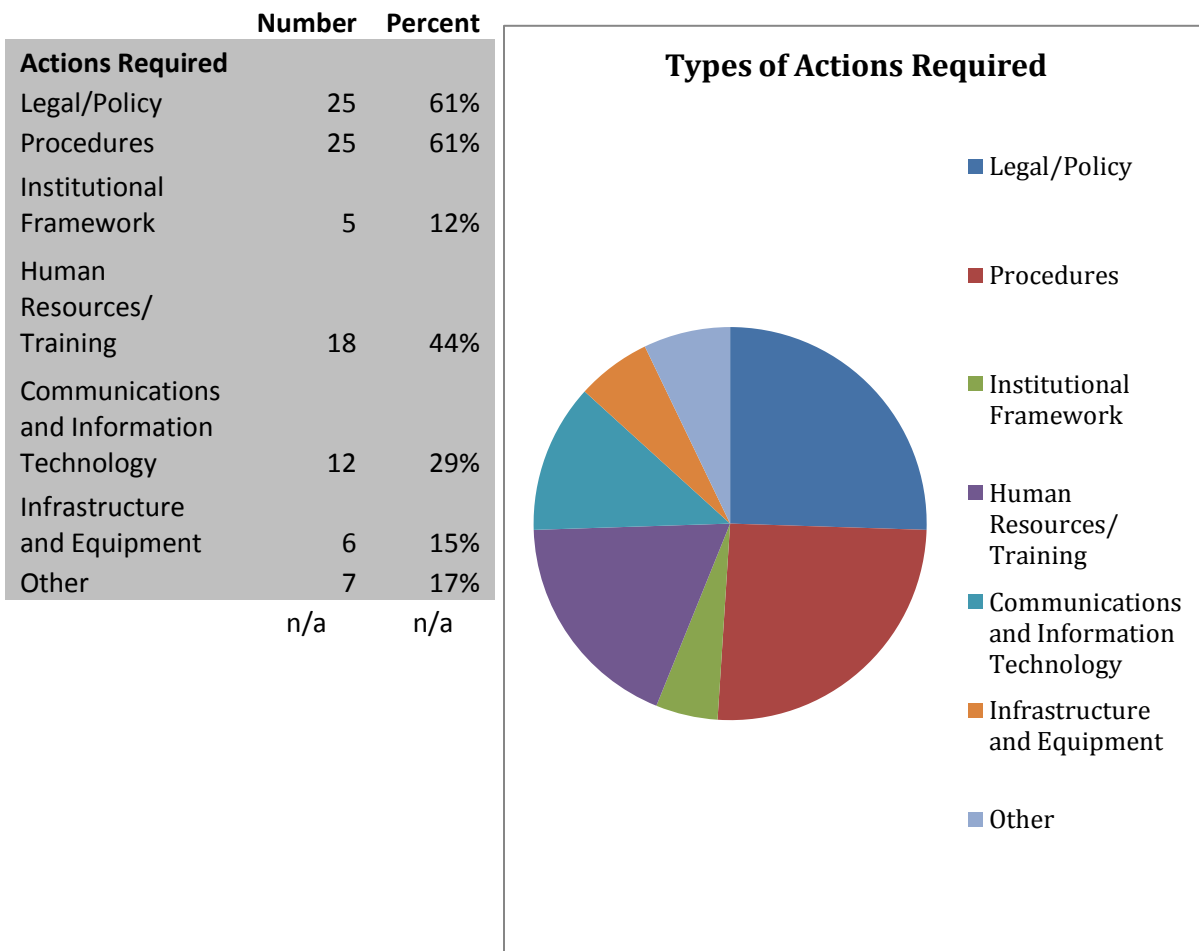
TFA article	TFA alignment	Key points
National Committee on Trade Facilitation	Aligned	<p>Forum which includes representatives of border agencies, traders, and service providers, such as APM Terminals. The MoCI intends the Forum to play the role of the NCTF for purposes of the TFA.</p> <p>2. At present, the Forum is inactive (last met in August 2015).</p> <p>3. Stakeholders have identified the lack of a formal institutional structure and lack of resources as the main challenges to the effective operation of this Forum.</p>

Note: TFA=Trade Facilitation Agreement; FAQ=frequently asked question; ASYCUDA World= Automated System for Customs Data; PCA=post-clearance audit; RKC=Revised Kyoto Convention; MOU=memorandum of understanding; HS=Harmonized System; WCO=World Customs Organization; WTO=World Trade Organization; GATT=General Agreement on Tariffs and Trade.

C. Reform Action Plan

Based on the gap analysis, we identified the particular actions that Liberia should take to fully align to the TFA. As indicated in **Figure ES.2**, the majority of these actions are new or changed laws/policies and procedures. However, training, institution building, and IT improvements are also recommended.

Figure ES.2 Numbers of and Types of Actions Required to Implement TFA Measures



For each measure with which we do not comply, we identified the types of actions/changes we need to take or the resources that we will need to comply. This chart summarizes those results by action type (e.g., x number and y percent of the 36 measures require legal/policy action; x number and y percent of the 36 measures require human resources/training action).

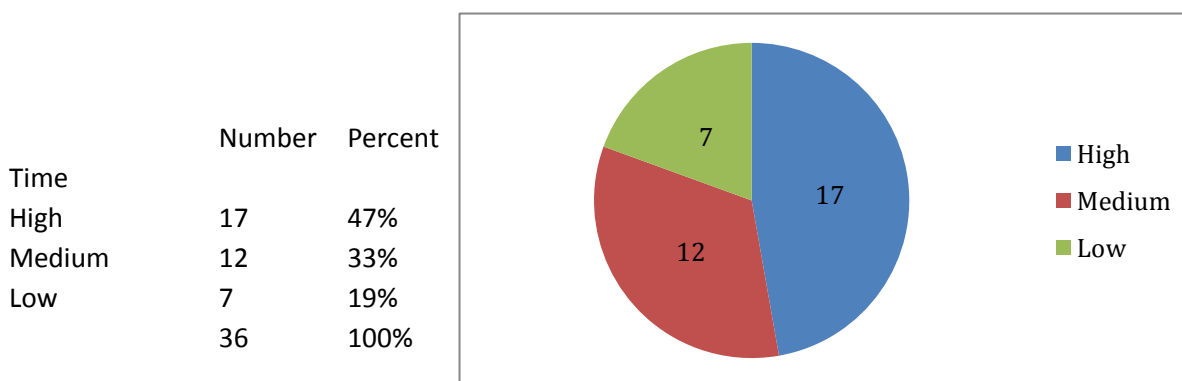
The actions that we recommend Liberia should take to fully align to the TFA must be implemented over time, in a sequence that takes into account the relationship and dependencies between measures as well as the government’s capacity and priorities.

For that purpose, we categorized the measures as follows:

- high priority – the TFA measures to be implemented immediately or in the short term (e.g., one to two years)
- medium priority-the TFA measures to be implemented in the medium term (e.g., two to five years)
- low priority – the TFA measures to be implemented in the long term (e.g., more than five years)

As indicated in **Figure ES.3**, we identified 17 TFA measures as “high priority”.

Figure ES.3 Implementation Priority of TFA Measures



Generally, these measures were identified as “high priority” because -

- (i) they are measures that were identified by the government of Liberia as short to medium term priorities in its “WTO Post-Accession Implementation Plan,” and/or
- (ii) they are measures that provide the legal/policy or procedural framework or “superstructure” that enables effective implementation of the TFA and other trade facilitation reforms.

The recommended high priority measures and actions are as follows (**Table ES.2**):

Table ES.2 High Priority Measures

TFA Article	TFA Measure	Recommended Actions	Lead Agency
1.1	Publication	1. Assess and clarify, as required, legislation to ensure border authorities are obligated to publish the rules,	MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		<p>procedures and other relevant information described by TFA Article 1.1.</p> <ol style="list-style-type: none"> 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 (e.g., radio, Internet, newspaper, billboard, etc.). 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 (e.g., designate information officers; develop SOP/working procedures, etc.). 4. Establish necessary formal measures to ensure all border authorities promptly provide new or changed administrative regulations to LiberLII for Internet publication. 5. Assess the feasibility of the establishment of a <i>single national</i> trade portal for the publication of all <i>border</i> authorities' requirements and <i>information</i> and required forms for import, export, and transit of goods. 	
1.2	Information Available through Internet	<ol style="list-style-type: none"> 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. 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. 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 publication obligations. 	All Border Authorities
1.3	Enquiry Points	<ol style="list-style-type: none"> 1. Assess and determine an appropriate model or organizational structure for the national trade enquiry point. 2. Enact appropriate legal, policy, and administrative measures to implement the trade enquiry point, such as defining roles and responsibilities, modes of cooperation 	MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		and information exchange among participating authorities, service-level agreements, and so forth. 3. Assess needs and develop a plan to implement an enquiry point.	
2.1	Opportunity to Comment and Information before Entry into Force	<ol style="list-style-type: none"> 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. 2. Develop appropriate legislation to require delayed effective date of administrative rules of border authorities. 3. Train private sector and public sector stakeholders on the operation and benefits of, and participation in, effective notice and comment rulemaking procedures. 	MoCI
2.2	Consultations	<ol style="list-style-type: none"> 1. Develop appropriate formal legal and/or administrative measures (<i>e.g.</i>, rules, standard operating <i>procedures</i>, and/or guidelines) to require border authorities to carry out regular consultations with their stakeholders. 2. Develop and publish procedures to advise private sector stakeholders how they can initiate and participate effectively in consultative processes. 3. Train border authorities and private sector on how to carry out an effective consultation. 	MoCI
3	Advance Ruling	<ol style="list-style-type: none"> 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. 3. Develop and publish public outreach materials/programs to inform and encourage greater use of the advance ruling program <i>by</i> the private sector. 	LRA
4	Procedures for Appeal or Review	<ol style="list-style-type: none"> 1. Develop and publish rules and instructions/SOPs to implement the administrative protest provisions of the draft <i>Customs Code</i>, when <i>enacted</i>. 2. Assess the efficacy of the administrative tribunals established under law to hear administrative appeals 	LRA, MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		<p>(the Board of Tax Appeals; the Tribunal established under <i>the Foreign Trade</i> law) to determine improvements and needs (e.g., procedures, resources, capacity, etc).</p> <p>3. Develop and publish guidelines or instructions for the benefit of traders on administrative appeal procedures (as required by Article 1.1 of the TFA – see discussion above).</p>	
6.1	General Disciplines on Fees and Charges	<p>1. Assess and clarify/develop legislation to require-</p> <ul style="list-style-type: none"> • publication of new or changed fees and charges imposed by border authorities (see Article 1.1), • delayed effective date of new or changed fees (see Article 2.1), and • periodic reviews of fees and charges (see Article 10.1), with a view to reducing their number and diversity. <p>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.</p>	MoCI and Ministry of Finance
7.4	Risk Management	<p>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.</p> <p>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.</p>	LRA
7.5	Post Clearance Audit	<p>1. Provide further training to audit staff on accounting and compliance audit standards and techniques, including familiarity with commercial financial/accounting systems used in Liberia.</p>	LRA
7.6	Establishment and Publication of Average Release	<p>1. Develop formal policies and procedures for periodic measurement of average release times (ensuring that</p>	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency
	Times	<p>the processes of all stakeholders at the port/airport/land border are included within the scope of the study).</p> <p>2. Designate responsibility for the design and implementation of the study.</p>	
8	Border Agency Cooperation	<p>1. Review and revise as necessary the legislation of respective border authorities to ensure a basis for coordinated border <i>operations</i> (e.g., obligation to provide assistance, including exchange of information; authority to delegate functions; clear and consistent mandates with respect to border activities; authority to enter into agreements with other authorities, etc).</p> <p>2. Formally mandate Customs (e.g., by an executive act or other formal policy instrument) as lead agency to ensure coordination and cooperation among border authorities.</p> <p>3. Establish MOUs and procedures among border authorities to ensure other government agencies that require the examination of goods (e.g., Agriculture and Health) can conduct their examination of goods concurrently with Customs and MoCI; ensure other authorities with border control responsibilities under law are present at port/airport and land border crossings.</p> <p>4. Assess and implement in the Customs ASYCUDA World System functionality to support the coordination of border agency controls (e.g., incorporate other agency requirements in ASYCUDA selectivity; allow access and provide alerts to other border authorities).</p>	LRA
10.1	Formalities and Documentation Requirements	<p>1. Develop legal/ policy framework to ensure border authorities assess the trade impacts of proposed measures, including new or changed import/export procedures and documentation/data requirements.</p> <p>2. Establish a body within the government to oversee and provide technical support to border authorities' assessment of proposed requirements and periodic review of existing measures.</p> <p>3. Establish the necessary expertise within border authorities to assess proposed trade measures.</p>	MoCI
10.3	Use of International Standards	<p>1. Develop a long-term plan for implementation to the WTO valuation agreement, including the necessary changes to legislation and procedures, capacity building,</p>	All

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		<p>development of any ICT or the acquisition of equipment required to support valuation, as well as the technical assistance support that might be required. (See also discussion under TFA Article 10.5 Pre Shipment Inspection.)</p> <ol style="list-style-type: none"> 2. Develop an appropriate action plan for the revision/preparation of other regulations and instructions necessary for the implementation of the <i>draft Customs Code</i>. 3. In connection with the implementation of the new <i>Customs Code</i> and WTO trade-facilitation related commitments, train relevant public and private sector stakeholders on trade facilitation “best practice” standards and recommendations. 	
10.4	Single Window	<ol style="list-style-type: none"> 1. As an initial step, develop a strategy for the implementation of a National Single Window, in consultation with all relevant border authorities and other stakeholders, including - <ul style="list-style-type: none"> o Overall Vision & Strategy o Scoping out options for the essential NSW components including: <ul style="list-style-type: none"> o Functional & Technical Architecture Model o Operational Model o Governance Model o Financial Model, including the fee structure and revenue sharing options o Capacity Building & change management plan o Legal Framework o Service Specifications for the operator including SLAs o Impediments to the realization of the vision and mitigating actions 	MoCI
10.6	Use of Customs Brokers	<ol style="list-style-type: none"> 1. The proposed draft rules or regulations on customs brokers should be reviewed for conformity with TFA requirements and RKC recommendations, published or otherwise, then disseminated in draft form for comment by interested parties and, subject to revision as necessary, enacted and published. 	LRA
23.2	National Committee on Trade Facilitation	<ol style="list-style-type: none"> 1. Establish the Forum by appropriate legal act (e.g., an executive decree) with responsibility for the coordination of trade facilitation reforms among all relevant authorities, and provide it with the necessary 	MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		resources and designated staff. 2. Establish agreed terms of reference and procedures of committee, including workplan, SOPs, etc.	

Note: TFA=Trade Facilitation Agreement; Liberia= Liberia; RKC=Revised Kyoto Convention; WCO=World Customs Organization; WTO=World Trade Organization; ICT=information and communication technology.

D. Category Proposal

Table ES.3 is a proposed classification of the TFA measures for Liberia. This proposal is based on the findings of this report using the following criteria -

- **Category A**, if Liberia has *fully* implemented the TFA measure (*i.e.*, law or policy enacted; any required procedures established; measure applied in practice);
- **Category B**, if the TFA measure is not implemented in full at present, but no needs for external technical assistance or support were identified as necessary for implementation;
- **Category C**, if the TFA measure is not implemented in full at present, and external technical assistance or support was identified as required for implementation; this includes measures which Liberia is said to be in the process of implementing with external support.

In January 2017, the Liberia Revenue Authority (LRA) provided a proposed classification of the TFA measures as those measures affect that authority. For information, this LRA proposal is set out in [Appendix V](#).

Table ES.3 TFA Category Proposal

Category	Article	Title
B	5.2	Detention
B	10.7	Common Border Procedures and Uniform Documentation Requirements
C	1.1	Publication
C	1.2	Information Available Through Internet
C	1.3	Enquiry Points
C	2.1	Opportunity to Comment and Information before Entry into Force
C	2.2	Consultations
C	3	Advance Rulings
C	4	Procedures for Appeal or Review

Category	Article	Title
C	5.1	Notifications for enhanced controls or inspections
C	5.3	Test Procedures
C	6.1	General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation
C	6.2	Specific Disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation
C	6.3	Penalty Disciplines
C	7.1	Pre-arrival Processing
C	7.2	Electronic Payment
C	7.3	Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges
C	7.4	Risk Management
C	7.5	Post-Clearance Audit
C	7.6	Establishment and Publication of Average Release Times
C	7.7	Trade Facilitation Measures for Authorized Operators
C	7.8	Expedited Shipments
C	7.9	Perishable Goods
C	8	Border Agency Cooperation
C	9	Movement of Goods intended for Import under Customs Control
C	10.1	Formalities and Documentation Requirements
C	10.2	Acceptance of Copies
C	10.3	Use of International Standards
C	10.4	Single Window
C	10.5	Preshipment Inspection
C	10.6	Use of Customs Brokers
C	10.8	Rejected Goods
C	10.9	Temporary Admission of Goods and Inward and Outward Processing
C	11	Freedom of transit

Category	Article	Title
C	12	Customs Cooperation
n.a.	23.2	National Committee (not subject to SDT and must be implemented upon entry into force of the Agreement - do not include in ABC notification)

E. Conclusions

The following next steps are proposed in this analysis:

- All border authorities, private sector stakeholders, and donor organizations to review and provide comments on this report
- Report to be revised, as necessary, to take into account comments provided by stakeholders
- In cooperation with all relevant border authorities and relevant donor organizations, the National Trade Facilitation Forum to develop a multi-year plan for the implementation of actions identified in the report, including a reporting and monitoring mechanism to assess progress and identify remedial measures
- Relevant border authorities to incorporate the identified actions in their respective modernization and reform planning

Abbreviations and Acronyms

BIVAC	Bureau Veritas
DI	destination inspection
ECOWAS	Economic Community of West African States
GATT	General Agreement on Tariffs and Trade
HS	Harmonized System
ICT	information and communication technology
IFC	World Bank Group/International Finance Corporation
LiberLII	Liberia Legal Information Institute
LPAP	Liberia Post Accession Implementation Plan (2016-2017)
MOU	memorandum of understanding
PCA	post-clearance audit
PSI	preshipment inspection
RKC	Revised Kyoto Convention
SAD	Single Administrative Document
SOP	standard operating procedure
SPS	sanitary and phytosanitary
ASYCUDA	Automated System for Customs Data
TFA	Trade Facilitation Agreement
TRS	time release study
WBG	World Bank Group
WCO	World Customs Organization
WTO	World Trade Organization

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I. INTRODUCTION

On December 7, 2013, World Trade Organization (WTO) members concluded negotiations on the Trade Facilitation Agreement (TFA). The TFA was formally opened for signature by decision of the WTO General Council of November 27, 2014. It will enter into force when two-thirds of the WTO membership notifies its acceptance.

Section II of the TFA allows developing and least-developed country WTO members to implement the technical measures of the agreement based on a timetable that the country determines for itself, and allows these members to designate which measures will require technical assistance and capacity-building support.

To take advantage of these provisions, the TFA requires Liberia to assign each of the approximately 36 technical measures of the agreement to one of three categories, namely:

Category A – measures that Liberia will implement within one year of the date that the Agreement enters into force;

Category B – measures that Liberia will implement within a period of delay following entry into force of the agreement (and Liberia must also indicate the delay period); and

Category C – measures that Liberia cannot implement without additional time, technical assistance and capacity-building support.

The agreement requires that Liberia notify its categories to a WTO trade facilitation committee within certain deadlines.

To assist Liberia in determining the categories, the World Bank Group (WBG) conducted an assessment of the government and its agencies' current alignment and implementation needs and priorities in relation to each of the technical measures of the agreement.

The TFA gap assessment was conducted by a World Bank team through a February–March 2016 in-country review of border operations at the seaport in Monrovia, and the land border port at Bo in Grand Cape Mount county, meetings with public and private sector representatives, a stakeholder workshop, desk research of the relevant national legislation and procedures, and a review of the WTO Working Party report and other publicly-available documents submitted by Liberia to the WTO in connection with its accession (See [Appendix I](#)).

This report is organized as follows-

- [Section II](#) (“Country Context”) contains relevant summary background information about the Liberian government and trade regime;
- [Section III](#) (“WTO TFA Alignment”) contains the results of the gap assessment;
- [Section IV](#) (“Reform Action Plan”) contains the proposed reform action plan for Liberia’s implementation of the TFA measures and a proposed classification of measures into the A, B, and C categories.

II. COUNTRY CONTEXT

A. Country Profile¹

General

- The population of the Republic of Liberia is approximately 4.3 million inhabitants (2014).
- The country (111,369 km²) is located in West Africa, bordering the North Atlantic Ocean. It shares land borders with Cote d'Ivoire (778 km), Guinea (590 km), and Sierra Leone (299 km).
- The official language is English.
- Liberia operates a dual currency arrangement: both the Liberian Dollar (89 ≈ 1 USD) and the U.S. dollar are accepted as legal tender.
- The adult literacy rate is 43 percent (2009-2013).
- The percentage of Internet users among the population is 5.4 percent (2014).

Trade

- In 2014, the total value of imports was approximately US\$1,046 million, and the total value of exports was approximately US\$583 million.
- Main imports are: fuels, chemicals, machinery, transportation equipment, manufactured goods, and foodstuffs.
- Major import partners are Singapore (33.9 percent), South Korea (25.6 percent), China (14.7 percent), and Japan (9.1 percent) (2014).
- Taxes on international trade (US\$167.8 million) constitute 43% of Liberia's total tax revenue (US\$382.2 million)(2015).
- Main exports are: rubber, timber, iron, diamonds, cocoa, and coffee.

¹ Sources: CIA, The World Factbook, www.cia.gov/library/publications/resources/the-world-factbook/; World Trade Organization, Trade Profiles 2015; www.flightstats.com; www.marinetraffic.com; National Port Authority of Liberia, Authority Profile (2012); WTO Working Party Report; Liberia Revenue Authority, Corporate Strategic Plan 2015-2020; UNICEF http://www.unicef.org/infobycountry/liberia_statistics.html; World Bank Group, <http://data.worldbank.org/indicator/IT.NET.USER.P2>; stakeholder interviews.

Figure II.1 Liberia and Neighboring Countries



- Liberia is a member of the Economic Community of West African States (ECOWAS), which provides for implementation of a customs union among members, and has signed but apparently not ratified the ECOWAS Trade Liberalization Scheme.
- Liberia has committed to a three-year phased-in migration of the ECOWAS Common External Tariff (CET) from January 1, 2016, with full implementation by January 1, 2019.

- Liberia is a member of the Mano River Union, a regional free trade agreement with Côte d'Ivoire, Guinea, and Sierra Leone.

Border Profile

- Seaports of entry are located at Monrovia (Freeport), Buchanan, Greenville and Harper.
- Monrovia Freeport is by far Liberia’s most important port of entry. It accounts for all container traffic and 97 percent of import cargo, in terms of metric tons, arriving in Liberia by sea (2012). Approximately eight to 12 cargo vessels and tankers arrive per week at Freeport.

Figure II.2 Sample Vessel Arrival Schedule at Monrovia (Number of Arrivals/Cargo Type)

APM TERMINALS LIBERIA													
VESSEL	VOWALD	TYPE	ORIGIN	ETA	LAST PORT	AGENCY	AGENT	ACTIVITY	ETA/ATD (ANCHORAGE)	ETA/ATD	CARGO TYPE		
MV GO STAR	38		8	19:34	ABIDJAN	TTC	CHAFIK	1	14000 MTS	Nov 22, 2014 11:00	Nov 23, 2014 15:23	NGO	
MV KANGAR	22			12:22	ABIDJAN	TTC	HYDRO SHIPPING	1	14000 MTS	Nov 21, 2014 11:00	Nov 27, 2014 11:20	PETROLIUM	
ACTUAL ARRIVAL (MONROVIA) (ANCHORAGE)													
SCHEDULED ARRIVAL (MONROVIA) (ANCHORAGE)													
MV SEC HOLLAND	98C		2	08:39	VELOSAGEN	MANILA	CRATER	2	14000 MTS	Nov 27, 2014 23:00	Nov 28, 2014 08:00	ROAD	
MV DUBEDA	04	ASA	2	06:29	FREETOWN	TTC	ASA	3	14000 MTS	Nov 28, 2014 08:00	Nov 28, 2014 08:00	FREIGHT CONT	
CITY OF GUANGZHOU	3412	MSC	2	21:35	ALGECIRAS	CONAKRY	MSC	2	14000 MTS	Nov 29, 2014 08:00	Nov 29, 2014 08:00	CONTAINERS	
ST DACE	87101	CMR	2	10:27	FREETOWN	SAKILE	DEMAS	2	14000 MTS	Nov 30, 2014 18:00	Nov 31, 2014 08:00	CONTAINERS	
MV SPACORON		THORVALD	8	18:56	LOME	LOME	OWT	1	14000 MTS	Nov 31, 2014 23:00	Nov 21, 2014 18:00	ROD OIL	
SEKANE DOORMAN 2-53	1	BRITANIAN		20:47	CONAKRY	TDNA	AMARCO	2	14000 MTS	Nov 22, 2014 08:00	Nov 25, 2014 17:00	RE-REF OIL	
MV SHELA	345	MSC	1	18:52	FREETOWN	SAN PEDRO	MSC	2	14000 MTS	Nov 23, 2014 17:37	Nov 24, 2014 08:00	CONTAINERS	
MV VIKWA	01	AMARCO	8	18:1	CAIRO	TDNA	AMARCO	1	14000 MTS	Nov 23, 2014 18:00	Nov 25, 2014 08:00	CUNEIF	
MV KOTA HORMAT	237	HL	2	19:51	CONAKRY	SINGAPORE	NEOTRAN	2	14000 MTS	Nov 24, 2014 01:00	Nov 25, 2014 17:00	CONTAINERS	

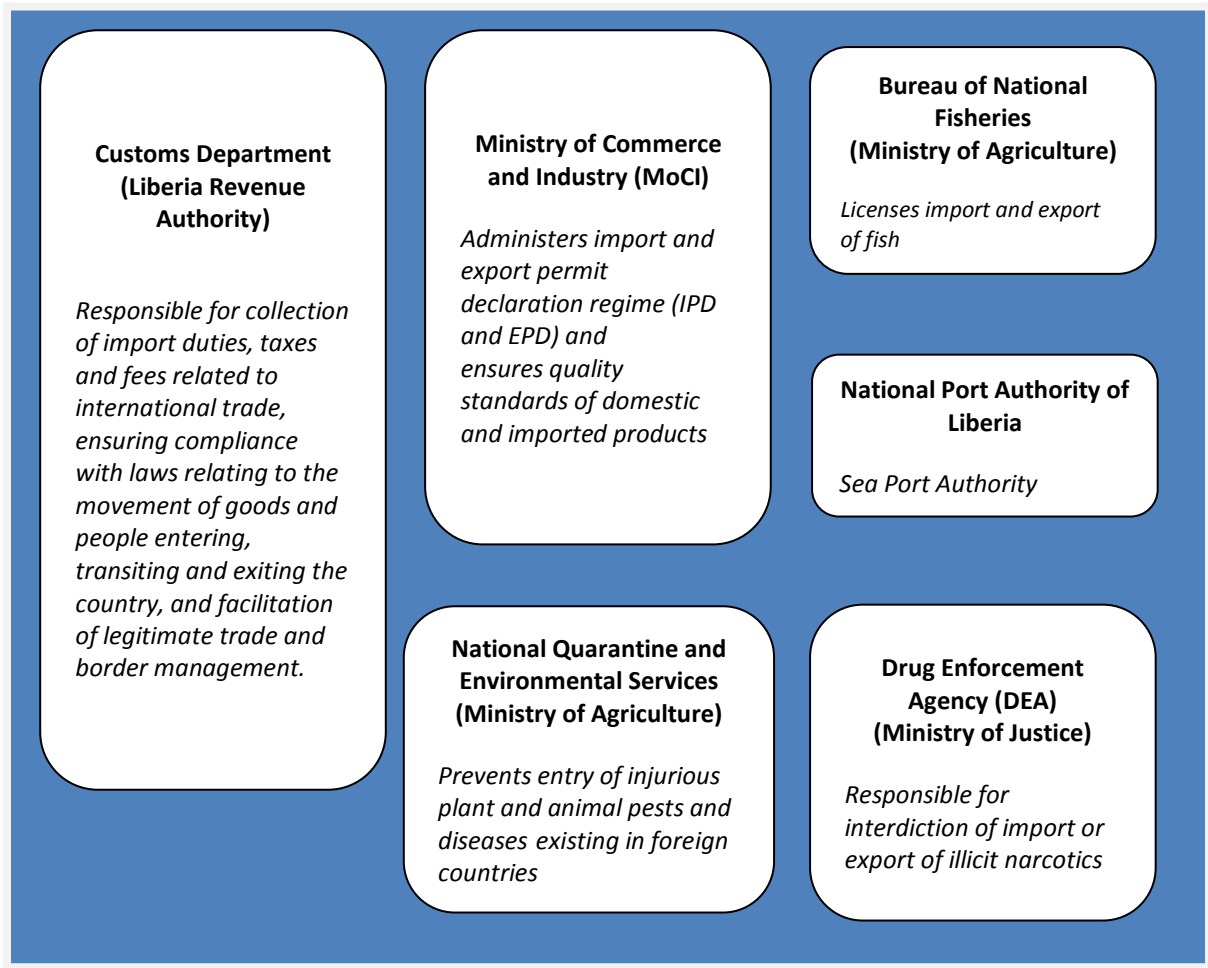
- An international airport with a single runway is located in Monrovia (Roberts International Airport). Approximately four to seven international flights arrive per day at the airport.
- The main land border crossings in terms of commercial cargo traffic are at Ganta (Guinea), followed by Bo Waterside (Sierra Leone) and Toe Town (Cote d’Ivoire); traffic at land borders is mainly local/small-scale trade.
- Only 6 percent of the total road network of Liberia is paved, and much of the country’s interior is cut off from the capital during the rainy season.
- Customs has implemented the ASYCUDA World System at the Monrovia seaport (manifest and declaration processing) and airport (declaration processing); at the land border points customs declaration processing is generally paper-based/manual.

B. Border Authorities

Although the term “border authorities” is used throughout the TFA, it is not defined in the agreement. However, as it is applied in the agreement, a “border authority” can be understood to mean any government authority that has a role or responsibility at the border for the clearance and release of import, export, or transit goods.

Accordingly, based on that understanding, for purposes of this assessment a border authority refers to any of the governmental authorities of Liberia in Figure II.3.

Figure II.3 Liberia's Border Authorities



Customs maintains 17 customs business offices, which include five marine ports, two international airports, eight land border ports, and two inland service stations. There are also 38 Customs subports.

The National Quarantine and Environmental Service concentrates its resources at 12 to 15 of the major entry points into Liberia, where approximately 25 inspectors are deployed (before the Ebola crisis, the Quarantine Service had 110 inspectors, and deployed five or more at each entry point).

MoCI is present at the port of Monrovia and other major ports of entry, where it performs quality control and standard destination inspections jointly with BIVAC and Customs.

In addition to these government authorities, there are two private-sector entities contracted by the government that play an important role in the clearance and release of import, export, or transit goods. These are:

- Bureau Veritas (BIVAC)

BIVAC is contracted by the government of Liberia (Ministry of Finance) to provide pre-shipment inspection and destination inspection services. The contract requires BIVAC to

verify tariff classification, customs valuation and quality of goods exported to Liberia. BIVAC is present at the port of Monrovia and other major points of entry (Ganta, Gbarnga, Bo Waterside Yekepa, Toe Town, Buchanan port), and accompanies Customs and MoCI representatives at all destination inspections at such locations.

Further details of BIVAC activities are included under TFA Article 10.5 (Preshipment Inspection), below.

- APM Terminals

The government of Liberia has a concession agreement with APM Terminals for the management of the Freeport of Monrovia. APM is contracted to provide marine services (pilotage, towing, mooring etc), ship-to-shore/shore-to-ship container handling, commercial container and general cargo storage.

C. Liberia WTO Implementation Strategy Plan

In December 2015, at the WTO Ministerial Conference in Nairobi, the WTO Ministers formally approved Liberia’s WTO membership terms. In the course of its negotiations for accession to the WTO, which began in 2007, Liberia made a number of commitments concerning reform of its customs and trade regime within specified time periods, such as commitments to eliminate pre-shipment inspection, to implement the WTO agreements on valuation and origin rules, and to implement WTO principles concerning transparency.

Also in December 2015, the government released “Liberia’s Post Accession Implementation Plan” (LPAP), a short to medium-term roadmap for the implementation of Liberia’s national trade policy, which is focused on certain core areas identified as commitments in the WTO accession. These short to medium term targets are those that the government determined as “likely to positively unlock Liberia’s potential to be a competitive destination for investment by strengthening its systems through domestic reforms”.

The LPAP is set out in full in [Appendix II](#).

The LPAP is fully consistent with the objectives of the WTO Trade Facilitation Agreement, and vice versa. A number of Liberia’s strategic objectives and actions can be achieved, in part or in full, by the implementation of the TFA measures. We therefore suggest in this paper that Liberia’s TFA implementation action plan should be synchronized or merged with the LPAP.

The common elements of the TFA and LPAP are the following -

Table II.1 Comparison of Liberia WTO Post Accession Implementation Plan and TFA Measures

LPAP Policy Objective	LPAP Activity	LPAP Timeline	LPAP Key Entity	TFA Measure
4.1.1. Implementation of Single Window	Establish a Single Window Platform	2017	LRA, MoCI, MoA, NPA, CBL, MoH	Art. 10.4 Single Window

LPAP Policy Objective	LPAP Activity	LPAP Timeline	LPAP Key Entity	TFA Measure
4.1.1. Implementation of Single Window	Rollout Single Window to key operational ports	2017	LRA, MoCI, MoA, NPA, CBL, MoH	Art. 10.4 Single Window
4.1.2 Access to Information through implementation of a trade portal	(Trade Portal) Establish centralized information portal for exports, imports and transit: 1) Procedures 2) Applied rates of duties and taxes 3) Fees and charges (inc. schedule to ensure reflection of true cost of service) 4) Laws, regulations, and administrative rulings	2016	LRA, MoCI, MFDP, MoA	Art. 1.2 Information Available through Internet
4.1.2 Access to Information through implementation of a trade portal	Establish enquiry points at identified entities	2016	LRA, MoCI, MFDP, MoA	Article 1.2 Enquiry Points
4.1.3. Review of Fees and Charges	(National Fees and Charges) Review all fees and charges related to import and export to ensure implemented only on a cost recovery and not revenue-raising basis	2017	MFDP, LRA, MoCI	Article 6.1 General Disciplines on Fees and Charges
4.1.4. Modernizing Customs Procedures, Processes and Infrastructure	(Risk Management) Establish an effective risk management regime using risk profiling and criteria	2017	LRA, MFDP, MoCI	Article 7.4 Risk Management

LPAP Policy Objective	LPAP Activity	LPAP Timeline	LPAP Key Entity	TFA Measure
4.1.4. Modernizing Customs Procedures, Processes and Infrastructure	Ensure proactive uses of ASYCUDA by the Post-clearance Audit (PCA) team	2017	LRA, MFDP, MoCI	Article 7.5 Post-Clearance Audit
4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Advance Tariff Information/Rulings) Develop and publish administrative regulation providing guidelines on the issuance of information on advance tariff rulings	2017	LRA, MFDP, MoCI	Article 3 Advance Rulings
4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Establishment and Publication of Average Release Times) Measure and publish average release time of goods using Time Release Study	2017	LRA, MFDP, MoCI	Article 7.6 Establishment and Publication of Average Release Times
4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Reform Customs Brokers Licensing Regime) Assess current broker licensing system, advance recommendations, and implement reforms	2017	LRA, MFDP, MoCI	Article 10.6 Use of Customs Brokers
4.1.6. Build Local Capacity for Implementing Customs Reforms	Training of Single Window Platform users	2017	LRA, MoCI	Art. 10.4 Single Window
4.1.9. Clear Procedures for Appeal and Review	Enhance appeal procedures for administrative processes in trade related MACs	2017	LRA, MoH, MoA, MoCI	Article 4 Procedures for Appeal or Review

LPAP Policy Objective	LPAP Activity	LPAP Timeline	LPAP Key Entity	TFA Measure
4.1.9. Clear Procedures for Appeal and Review	Publish procedure on appropriate government websites and on trade portals	2017	LRA, MoH, MoA, MoCI	Article 1.1 Publication Article 1.3 Information Available through the Internet
4.1.9. Clear Procedures for Appeal and Review	Publicize and ensure awareness of appeals procedures to the business community and the public	2017	LRA, MoH, MoA, MoCI	Article 1.1 Publication Article 1.3 Information Available through the Internet
4.1.9. Clear Procedures for Appeal and Review	Post Customs appeal system on its official website, and publish outcomes of appeals	2017	LRA, MoH, MoA, MoCI	Article 1.1 Publication Article 1.3 Information Available through the Internet

III. WTO TFA ALIGNMENT

This section contains the results of an assessment of the alignment of Liberia’s border agencies and trade regime to the 36 technical provisions of the Trade Facilitation Agreement (TFA).

This section is organized according to the provisions of the TFA. Under each provision, we have provided the following:

- Summary description of the TFA measure
- Assessment of level of alignment to the TFA measure (not aligned, partial, substantial, or fully)
- Summary of the main gaps found
- Detailed description of Liberia’s current situation vis-à-vis the particular TFA measure
- Suggested reform actions or measures to align Liberia’s regime to the TFA provision, where gaps were found
- Technical assistance needs identified during the assessment in relation to implementation of the suggested reform actions
- Implementation priority, which is a recommendation as to the staging of implementation of the suggested reform actions, as follows:
 - high priority – to be implemented immediately or in the short term
 - medium priority—to be implemented in the medium term (*e.g.*, two to five years)
 - low priority – to be implemented in the long term (*e.g.*, more than five years)
- Existing donor support, if known
- Lead agency or agencies

It should be noted that the 36 technical measures of the WTO TFA include both mandatory and so-called “best efforts provisions”.

Box III.1 TFA "Best Efforts" Measure

4 Single Window

4.1 Members *shall endeavor* to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies...

4.4 Members shall, to *the extent possible and practicable*, use information technology to support the single window.

Source: WTO TFA Article 10.4 (Single Window)

Under these best efforts provisions, a country cannot be considered in default if it fails to implement the measure, but is merely encouraged or, in certain cases, required to do so as appropriate or to the extent practicable or possible.

For the purposes of our gap assessment, we considered all such best efforts measures as if they were mandatory. That is, we did not assess whether Liberia applies these measures “to the extent possible or practicable” or “as appropriate,” but whether it is doing so in fact. This approach provides a clearer picture of Liberia’s current alignment under the agreement, as well as the full technical assistance needs and implementation priority.

Article 1.1 Publication

A. Summary of TFA Measure

- Governments must publish certain trade-related information (see **Table III.1**, below).
- Governments must publish the required information “promptly” and in a “non-discriminatory” and “easily accessible manner” to allow other governments, traders and interested persons to become acquainted with the information.

B. Level of Alignment: Not aligned

C. Main Points

1. The recently-enacted *Foreign Trade law* requires MoCI to publish in an easily accessible manner certain information under its jurisdiction (quantitative restrictions, prohibitions, licenses, fees, etc.), which includes some of the TFA-required information; however, there are no clear specific formal, legal or policy measures at present that impose a similar publication obligation on other border agencies or on government authorities generally.
2. The draft *Customs Code*, if enacted, will require Customs to publish information of the kind described by the TFA measure, including forms, notices and explanations, and to publish such information via the Internet, where feasible.
3. Border agencies do not appear to have established procedures for the publication of information (e.g., to ensure published information is accurate, coordinated, regularly reviewed and updated, when necessary).
4. In practice, laws and regulations are said to be printed in “handbills,” in an “Official Gazette,” and in local newspapers and/or are posted at government offices. These print publications are difficult to access. An “Official Gazette,” in the usual sense of a record of the business and proceedings of a government and public or legal notices published on a regular basis, does not appear to exist in practice.
5. Some of the border agencies maintain websites where their respective laws, regulations and/or, in a few cases, guides to import or export procedures, are published. The quantity and quality of information (including its accuracy and currency) published on government websites is varied, and there do not appear to be government-wide standards or procedures established for website publication.
6. A not-for-profit Liberian organization, LiberLII, currently maintains a free online database of Liberian legislative acts, and plans to include administrative regulations and international agreements.

D. Description of Current Situation

Table III.1 (below) summarizes the alignment of Liberia to the specific TFA publication requirements.

Policy and Legal Framework

Liberia recently enacted a new *Foreign Trade law* that appears intended to provide the legal basis to ensure transparency of legal requirements related to foreign trade.² Under this new

² The enacted version of this law was not available to us. The version referenced is draft No. 11, dated September 9, 2013, which was submitted to the WTO and obtained from the WTO Secretariat.

law, the Minister of Commerce and Industry is obligated to make publicly available certain types of information -

Box III.2 Foreign Trade law – Lists of Measures Required to be Published

The Minister shall publish lists of-

- prohibitions, quantitative restriction, quota, special charge, duty, levy, tax, condition, license, approval, permit or other requirement or measure imposed by Liberia that has a restrictive effect on Foreign Trade (“Restrictive Measures”) that are imposed from time to time under authority of the *Foreign Trade law*
- all fees imposed under any law related to foreign trade
- any prohibited goods
- any quantitative restrictions imposed on exports and imports under authority of the *Foreign Trade law*
- any goods for which a quota is established
- any goods that require a license for import or export under the *Foreign Trade law*

Source: Section 6, *Foreign Trade law* (Draft No. 11, September 9, 2013)

In terms of the manner of publication, the new law requires the Minister to publish this information in the Official Gazette or in such a manner or by such means that will, in the Minister’s opinion, bring the information to the attention of interested parties. The Minister is required to provide a copy of any and all lists of information on request and without charge to any interested party.

The draft *Customs Code* requires Customs to publish such information, including forms, notices and explanations, as may be necessary for persons to comply with the law. It further requires Customs to publish this information via the Internet where feasible (draft *Customs Code*, Section 1221).

With regard to the Official Gazette, Liberia’s laws do appear to provide for such a publication. Under the *Executive Law*, the Bureau of Press and Publications in the Ministry of Information, Tourism and Cultural Affairs is responsible for the publication of a “*Liberian Official Gazette*,” while the Minister of Foreign Affairs is required to “oversee the publication of all papers and documents required to be published and required for the use of any of the agencies of the government” and to “publish an official newspaper” (Sections 31.4 and 20.3, *Executive Law of 1972*).

The *Executive Law* does not define the content of the “official gazette” or the “official newspaper”. Certain legal acts of Liberia require the publication of specific, miscellaneous matters in “an Official Gazette” or “the Official Gazette”. For example -

- amendments to the Constitution (Article 92, Constitution of 1986)
- proposed orders of the Minimum Wage Board (Section 505, Labor Law)
- declarations of Parliament that president is unfit to hold office due to disability (Section 4.4, The *Executive Law*)
- declaration of classes of persons qualifying as refugees (Section 3, The Refugee Act, 1993)

- President appointment of immigration officers (Section 17, The Refugee Act, 1993)
- notice of granting a copyright (Section 2.6, Patent, Copyright and Trademark Law)
- registration of a trademark (Section 3.6, Patent, Copyright and Trademark Law)
- notice of seizure of goods under customs laws (Section 1614, *Revenue Code*)
- changes in tariff schedules (Section 1712, *Revenue Code*)
- regulations implementing the Cooperative Societies Act (Section 42.3, Cooperative Societies Act)
- Auditor General’s audit report of the national budget (Section 37, Public Finance Management Act of 2009)

As noted below, it does not appear that an official gazette is published in a systematic, regular way or in a manner that is easily accessible to interested persons.

Finally, certain stakeholders suggested that Liberia’s *Freedom of Information Act* may also serve as a legal basis for the publication of the matters described in TFA Article 1.1. This *Freedom of Information Act* is stated to be “the primary law governing the right of access to information, including all matters related to request for and provision of information in Liberia” (Section 1.7, *Freedom of Information Act of 2010*).

Although the *Freedom of Information Act* primarily concerns rules for the provision of information to persons on request, the law does contain certain provisions on “automatic publication”. Some stakeholders suggested that these “automatic publication” provisions may serve as the legal basis for the implementation of the TFA publication obligations.

The automatic publication provisions require every public authority to publish “certain key classes of documents/information as soon as they are generated or received by the authority, irrespective of whether a request has been made or not made for them”. The “key classes of information” which must be automatically published include -

“(1) the enabling legislation of the agency or authority;
 (2) its existing policies, procedures and rules;
 ...
 (7) Procedures for appealing decisions of the authority or its officers; and
 (8) such other information that would enable the public to deal with the authority and/or monitor its performance.”

(Sections 2.5 and 2.6, *Freedom of Information Act of 2010*)

The method of “automatic publication” (e.g., by print, Internet, posting, etc) is not specified in the law.

An independent “Information Commissioner,” supported by a Technical Secretariat, is responsible for overseeing implementation of the *Freedom of Information Act*. The functions of the Information Commissioner include development of “access guidelines and procedures” and making “recommendations to public authorities relative to implementation and compliance of the law”. The law does not appear to give the Information Commissioner authority to make rules (Sections 5.1 and 5.2, *Freedom of Information Act of 2010*).

Procedures and Processes

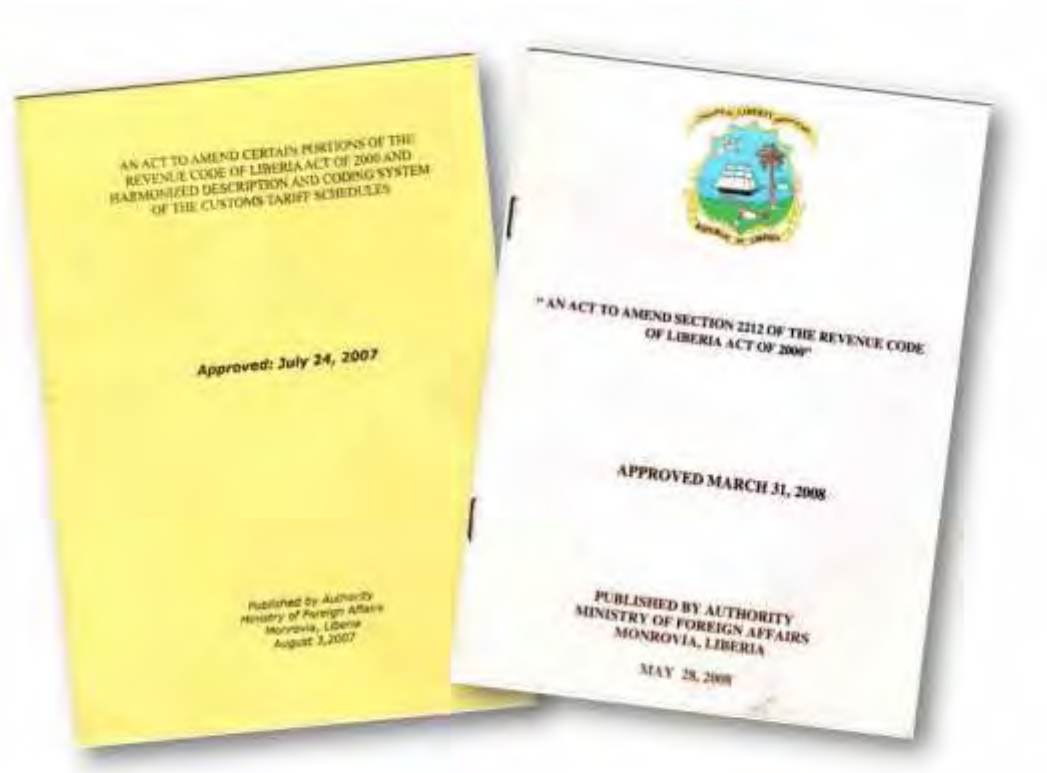
At present, to the extent information concerning requirements of Liberia’s border authorities (laws, regulations, notifications) is made publicly available, it is said to be “published,” by one or more of the following means-

- handbills
- Official Gazette
- commercial newspapers
- posted at government offices/distributed by government authorities
- Internet

(i) Handbills

Legislative acts – acts of Parliament – are published in print “handbills.”

Figure III.1 Printed Handbills



Stakeholders advised that under the terms of the Constitution, a law enters into force upon signature of the president; entry into force is not conditional on publication in a handbill or otherwise. However, it appears that individual acts of Parliament typically specify that the act shall be published by handbill and, at least in some cases, the law provides that it shall take effect only upon publication in such a handbill (see discussion under TFA Article 2.1, Opportunity to Comment and Information before Entry into Force, below).

Handbills are printed by the Ministry of Foreign Affairs. These “handbills” do not appear to be “easily accessible” to traders and other interested persons. We were advised that the Ministry

prints about 300 to 400 copies of a law in a handbill, some of which are distributed to the relevant government authorities and the balance kept at the Ministry. These can be found at the Department of Printing and Publications' library within the Ministry of Foreign Affairs.

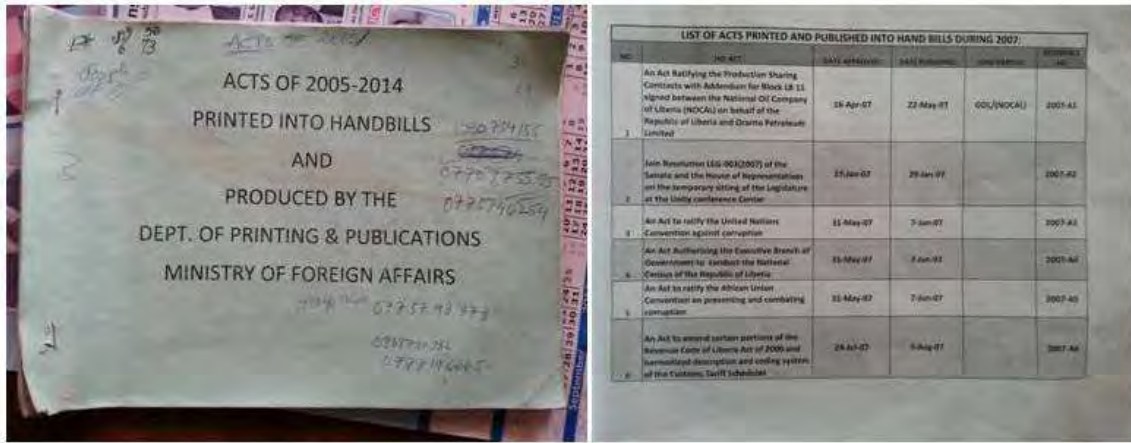
Figure III.2 Ministry of Foreign Affairs, Printing and Publications Library



The handbills do not appear to be otherwise available through subscription, sold commercially or published on the Internet.

Moreover, there does not appear to be a publicly-accessible index or catalogue for the handbills, although the Department of Printing and Publications appears to maintain an internal index.

Figure III.3 Index to Handbills



We were advised by representatives of the Ministry of Foreign Affairs that no fee is charged to obtain a copy of a handbill.

(ii) Official Gazette

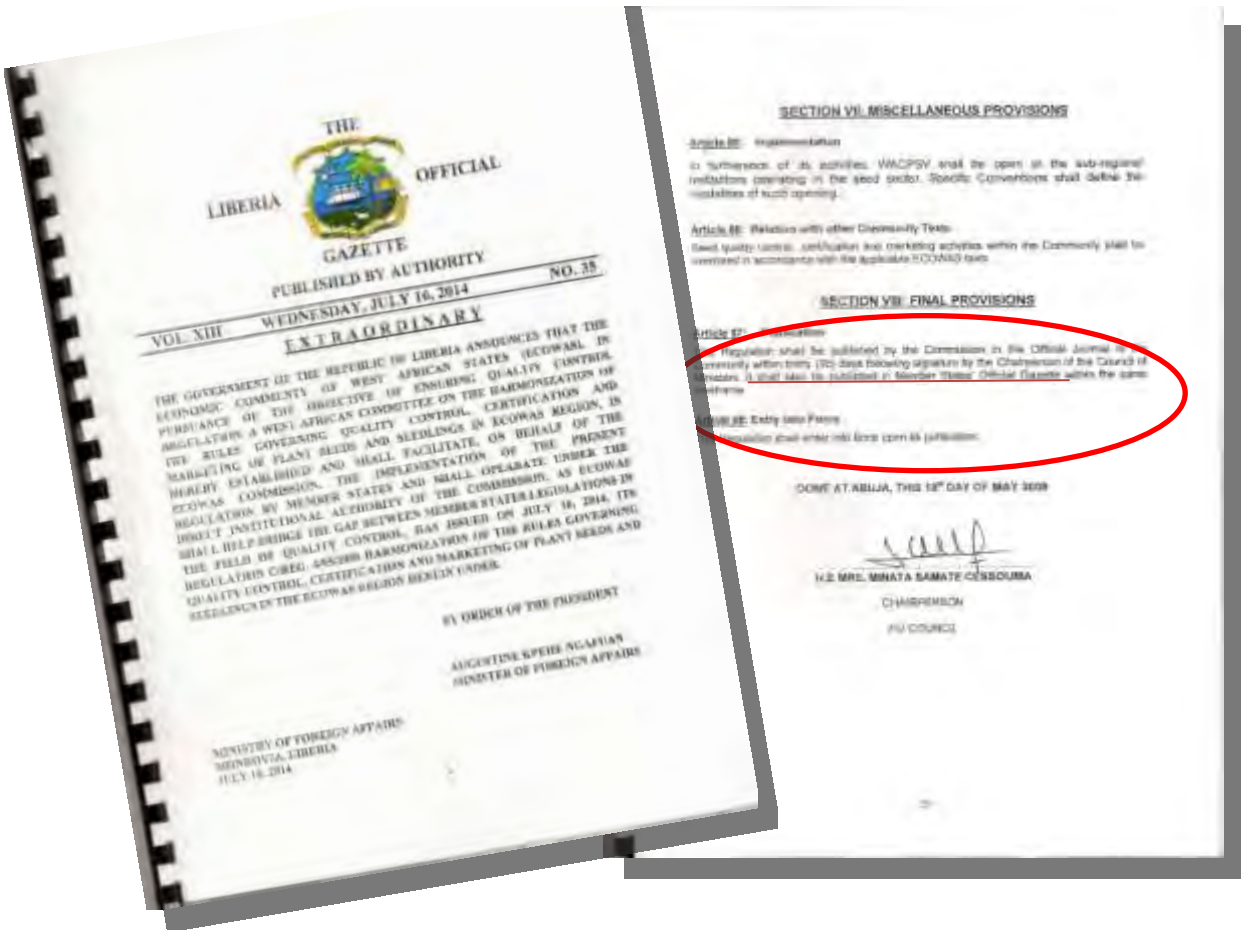
Although the *Executive Law* provides for the publication of an “Official Gazette” or “Official Newspaper,” and certain miscellaneous provisions of Liberia’s laws refer to such a publication, there do not appear to be any laws, policy measures, or procedures that define the general content or the manner of publication of the “Official Gazette”.

At present, an “Official Gazette” appears to be issued on an irregular or *ad hoc* basis. It is printed by the Department of Printing and Publications within the Ministry of Foreign Affairs. We were advised that it is printed at the request of a particular Ministry or other government department.

Based on samples provided by the Department of Printing and Publications, it does not appear to be a publication that is published on a regular basis to record the business and proceedings of a government and public or legal notices. Rather, it appears that it is published on an occasional basis and (based on the limited number of samples reviewed) contains only a single legal act. We were advised that the Official Gazette does not contain acts of Parliament, which are published only in handbills, and may contain some, but not all, administrative regulations of government ministries or Presidential decrees. It appears that an “Official Gazette” is printed where the legal act itself specifies publication in the Official Gazette.³

³ In our review, we found only two sample issues of an “Official Gazette,” both of which were “extraordinary” issues containing a single legal act. We were unable to confirm that an “ordinary” issue of the Official Gazette is regularly published.

Figure III.4 “The Liberia Official Gazette”



In any event, it could not be confirmed that this official gazette or official newspaper is easily accessible at present in Liberia. It does not appear to be available on the Internet, by subscription, or in the market. We were able to confirm only that some copies of the Official Gazette could be obtained from the Department of Printing and Publications within the Ministry of Foreign Affairs.

(iii) Commercial Newspapers

Stakeholders indicated that legal information is also published in local newspapers.

LRA stakeholders advised that the primary mode of publication of new customs regulations is in local newspapers.

(iv) Posted at/Distributed by Border Authorities

Official public notices may also be posted at government offices for the benefit of the public (e.g., instructions for obtaining an import permit at the Ministry of Commerce and Industry), although this appears to be done in an *ad hoc* manner and not by all authorities.

Figure III.5 Information Posted at Ministry of Commerce and Industry Office



We were further advised that Customs distributes information by email to its list of contacts.

(v). Internet

Internet publication by government authorities is discussed in the following section (Article 1.2, Information Available through the Internet).

An online database of Liberia's law is produced by the Liberia Legal Information Institute (LiberLII) (<http://www.liberlii.org/databases.html>). At present, the free, searchable database includes legislative acts from 2001-2014, Supreme Court decisions, and Executive Orders. Although not comprehensive, it appears to be the most complete collection of Liberian legislation available on the Internet. It does not at present include administrative regulations or rules issued by Liberia's ministries.

LiberLII is incorporated as a not-for-profit organization under Liberian law, with Board members that include representatives of government ministries (e.g., Ministry of Justice). It has a staff of five persons located at the premises of the University of Liberia law school, and has been supported by the American Bar Association with funding from USAID.

LiberLII has arrangements with the Ministry of Foreign Affairs whereby print copies of handbills are regularly transmitted by the Ministry to LiberLII for incorporation into the database. It has plans to include agency regulations and treaties of Liberia and is apparently in discussion with the government for that purpose.

Other Issues

Certain stakeholders advised that they are not aware of new customs-related laws or requirements until they are told by the respective border authority that they were not complying (and therefore subject to penalty).

E. Suggested Reform Actions

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.
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 (*e.g.*, radio, Internet, newspaper, billboard, *etc.*).
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 (*e.g.*, designate information officers; develop SOP/working procedures, *etc.*).
4. Establish necessary formal measures to ensure all border authorities promptly provide new or changed administrative regulations to Liberia for Internet publication.
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.

F. Technical Assistance Needs

1. Technical expertise to support a feasibility study for the implementation of a national trade portal.
2. Technical support to establish the trade portal (including legal basis, definition of the organizational structure, procedures to coordinate and keep information current, and training).
3. Provide ICT and office equipment that may be required to operate a national trade portal.

***G. Implementation Priority:* High**

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

***H. Existing Donor Support:* None identified**

***I. Lead Agency:* MoCI**

Table III.1 Information Required to be Published

Article 1.1 Information	Published?	Comments ^a
<p>a. Importation, exportation and transit procedures (including port, airport, and other entry-point procedures) and required forms and documents;</p>	<p>Partly</p>	<ul style="list-style-type: none"> • Customs Import/Export/Transit Procedures <p>Generally, to the extent customs procedures are published, they are in the form of legal text only (e.g., the Liberia <i>Revenue Code</i> and Customs administrative regulations.</p> <p>The <i>Revenue Code</i> may be available in print form as a handbill at the Ministry of Foreign Affairs (we were not able to verify this). It is available on LiberLii, although that source does not appear to contain the 2011 amendments. The Code appears also to be available for download from the websites of LRA (however, this link was not working at time of our review) and the Ministry of Commerce and Industry.</p> <p>The LRA website has a link for “forms” but that link was not working at the time of this examination.</p> <ul style="list-style-type: none"> • MoCI Import/Export/Transit Procedures <p>Two “fact sheets” from 2012 describing commercial import requirements and export clearance requirements are available for download from the MoCI website.</p> <p>The MoCI website also makes available for download the import and export declaration permit forms.</p> <ul style="list-style-type: none"> • BIVAC <p>BIVAC’s contract with the government requires it to publish a brochure with a complete schedule of its fees, charges and procedures. The brochure is required to be published on the websites of MoCI, LRA and BIVAC and printed in handbills. The contract further requires Import and Export Permit Declaration Forms to be made available on the websites.</p> <p>These materials concerning BIVAC procedures and fees are in fact published on the BIVAC website (https://verigates.bureauveritas.com/wps/wcm/connect/verigates/local/en/home/list-of-programmes/liberia).</p> <p>With regard to LRA and MoCI websites, see notes above.</p> <ul style="list-style-type: none"> • National Quarantine and Environmental Services <p>There does not appear to be information published, at least in an “easily accessible manner,” concerning procedures for import or export of plant/plant products or live animal/animal products subject to quarantine or required forms or documents. The Ministry of Agriculture/Quarantine website contains limited information. The Agriculture Act, which is the enabling law and is published, contains no specific provisions on import or export procedures, and there do not appear to be any implementing regulations published.</p> <ul style="list-style-type: none"> • Bureau of National Fisheries <p>Import and export procedures and required forms are published on the Bureau of National Fisheries website (http://www.liberiafisheries.net/imports/ imports_requirements)</p> <ul style="list-style-type: none"> • National Port Authority <p>The NPA website (http://npaliberia.com/media/documents/) provides only summary/limited information concerning NPA port procedures</p>

Article 1.1 Information	Published?	Comments ^a
		<p>("How to Ship with NRA"). The port tariff does not appear to be available on the website.</p> <ul style="list-style-type: none"> • APM Terminals <p>The APM Terminals/Liberia website includes the Freeport port tariff and only limited/summary information on port procedures (http://www.apmterminals.com/en/operations/africa-middle-east/monrovia).</p>
b. Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;	Yes	<p>Applied rates of duties and taxes on imports and exports are established by Schedule 1 to Chapter 17 of the Liberia <i>Revenue Code</i>, as amended in 2011. As an act of Parliament, this Schedule 1 should have been printed in a handbill by the Ministry of Foreign Affairs (we did not confirm this).</p> <p>The tariff schedule is available as a pdf download on the website of the Liberia Revenue Authority (http://test2.mruads.com/) and the Ministry of Commerce and Industry (http://www.moci.gov.lr/).</p>
c. Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;	No	See discussion under Article 6.1 (General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation), below.
d. Rules for the classification or valuation of products for customs purposes;	n.a.	It does not appear that Liberia has issued rules for classification or valuation of products for customs purposes (See discussion under Article 3 (Advance Ruling), below.
e. Laws, regulations and administrative rulings of general application relating to rules of origin;	No	<p>Although the <i>Revenue Code</i> contains a number of measures that require determination of origin of goods (e.g., a requirement that foreign imported goods be marked with their country of origin), there do not appear to be any origin rules set out in the Code, and there do not appear to be any published regulations or administrative rulings of general application relating to rules of origin. (In fact, it appears that there are no rules of origin defined for such purposes.)</p> <p>Similarly, although Liberia is a member of the Mano River Union, a regional free trade agreement, the rules for determining regional origin and procedures (e.g., certificate of origin requirements) do not seem to be publicly available in Liberia (at least in any easily accessible manner). Likewise, although goods from ECOWAS countries appear to be allowed duty free entry, rules of origin and certificate of origin requirements are not easily accessible in Liberia (if published at all).</p>
f. Import, export or transit restrictions or prohibitions;	Partly	<p>A list of goods subject to import or export restrictions ("conditional" imports and exports) is published on the MoCI website.</p> <p>A list of goods subject to import prohibitions or restrictions is available on the BIVAC website (https://verigates.bureauveritas.com/wps/wcm/connect/verigates/local/en/home/list-of-programmes/liberia). It does not appear to be the same list as that published on the MoCI website.</p> <p>The BIVAC website indicates that import prohibitions are established by letter of the Minister. It did not appear that a print version of this list of prohibited articles is published, at least in an "easily accessible manner".</p>

Article 1.1 Information	Published?	Comments^a
g. Penalty provisions against breaches of import, export or transit formalities;	Yes	The Liberia <i>Revenue Code</i> (as amended 2011) contains provisions on civil penalties for violation of customs laws (see discussion under TFA Article 6.3 (Penalty Disciplines), below). There does not appear to be any information published, in addition to the legal text of <i>Revenue Code</i> , concerning penalties. With respect to publication of the <i>Revenue Code</i> , see notes under point a, above.
h. Appeal procedures;	Yes	Generally, to the extent customs appeal procedures are published, they are in the form of legal text only (<i>e.g.</i> , the Liberia <i>Revenue Code</i>). There does not appear to be any information published, in addition to the legal text of <i>Revenue Code</i> , concerning appeals. With respect to publication of the <i>Revenue Code</i> , see notes under point a, above.
i. Agreements or parts thereof with any country or countries relating to importation, exportation or transit;	Partly	For example, although Liberia is a member of the Mano River Union free trade arrangement, information concerning the agreements or requirements for duty free importation (rules of origin, certificate of origin formalities, etc.) does not appear to be publicly available in Liberia, at least in an easily accessible manner; however, the agreement does appear on the Mano River Union website (http://manoriverunion.int/index.html). Similarly, ECOWAS documents (treaty, protocols, decisions, etc.) are available on ECOWAS websites (http://documentation.ecowas.int/legal-documents/) but do not appear to be publicly available in Liberia.
j. Procedures relating to the administration of tariff quotas.	n.a.	Liberia does not apply tariff quotas.

Note: n.a. = not applicable.

Article 1.2 Information Available through Internet

A. Summary of TFA Measure

- Governments must prepare practical guides of their import, export, and transit procedures including appeal procedures
- Governments must publish on the Internet:
 - (i) the practical guides,
 - (ii) the documents or forms required for import, export or transit,
 - (iv) the enquiry point contact information.
- Governments are also encouraged to publish on the Internet the trade laws and information described under Article 1.1, above.

B. Level of Alignment: Partially aligned

C. Main Points

1. With some exceptions, border agencies have not developed and published on the Internet practical guides of their import or export procedures or required forms and documents. To the extent Internet publication of requirements exists, it is generally only in the form of the text of legal acts (laws and regulations) for download.
2. There are no specific formal legal or policy measures that require or allow border agencies to prepare and publish on the Internet guides of their procedures or required forms and documents, and no formal policies or procedures have been developed on website publication.
3. The draft *Customs Code*, if enacted, would require Customs to publish notices, forms and explanations necessary for persons to comply with the customs laws on the Internet, where feasible.
4. There is a significant variation in the quality and quantity of information presented by border and trade-related agencies on their respective websites, possibly due to financial or technical constraints.

D. Description of Current Situation

Policy and Legal Framework

At present, there do not appear to be any specific legal or policy measures that require or allow border agencies to prepare and publish on the Internet guides of their procedures or required forms and documents. (However, consistent with the TFA measure, the draft *Customs Code*, if enacted, will require Customs to publish on the Internet, where feasible, such forms, notices, and explanations as may be necessary for persons to comply with the provisions of the customs laws.)

As noted in discussion of TFA Article 1.1, the new *Foreign Trade law* does require the Minister of Commerce and Industry to publish certain lists of information in the Official Gazette or “in such manner or by such means that will, in the Minister’s opinion”, inform interested parties. This provision would appear to authorize Internet publication of the lists of information specified in

that law, and suggests that the MoCI should take the lead in ensuring or coordinating the publication of trade-related information.

There do not appear to be any formal legal or policy provisions applicable to the government or to individual border authorities concerning Internet publication. There do not appear to be any provisions, for example, concerning common “look and feel” or content of government websites, nor any policy/procedures issued concerning the update of the individual websites and coordination of information among the different border authorities.

Procedures and Processes

While some trade related agencies do not appear to have active websites (*e.g.*, Ministry of Health and Human Services; Ministry of Finance), most border agencies do appear to publish information on the Internet. However, to the extent there is Internet publication concerning import/export requirements, border agencies’ information generally appears to be presented in the form of legal acts or regulations available for download, rather than as practical guides.

Figure III.6 LRA Website (List of Customs Regulations for Download)

The screenshot displays the LRA (Liberia Revenue Authority) website's 'Customs' section. At the top, there is a navigation menu with links for HOME, ABOUT US, NOTIFICATIONS, LAWS & REGULATIONS, CORE BUSINESS OPERATIONS, ONLINE SERVICES, CONTACT US, and SEARCH. The main content area is titled 'Customs' and features a table of regulations. The table has three columns: No., Title, and Regulation For. The regulations listed include various administrative and regulatory items such as 'Clearance of Transport Buses at the Port of Entry for Public Use', 'Excise Tax on Imported Mineral Water and Aerate Water', and 'SURTAX on Flour'. A sidebar on the right provides a tree view of the website's structure, including categories like 'Laws & Regulations', 'Revenue Authority ACT', 'Revenue Code', 'Tariff Code', 'Administrative Regulations', 'Core Business Operations', and 'CUSTOMS INFORMATION'.

No.	Title	Type	Regulation For
1	Clearance of Transport Buses at the Port of Entry for Public Use	ADMINISTRATIVE REGULATION	Customs
2	Clearance of Transport Motorcycles at the Port of Entry for Public Use	ADMINISTRATIVE REGULATION	Customs
3	Clearance of Transport Taxis at the Port of Entry for Public Use	ADMINISTRATIVE REGULATION	Customs
4	Compensation to Employees of the Bureau	ADMINISTRATIVE REGULATION	Customs
5	Compensation to Employees of the Bureau of C	ADMINISTRATIVE REGULATION	Customs
6	Customs Service Fees	ADMINISTRATIVE REGULATION	Customs
7	Ecovox Community Trade Levy	ADMINISTRATIVE REGULATION	Customs
8	Escort and Examination of High Risk Containers	ADMINISTRATIVE REGULATION	Customs
9	Excise on Imported Mineral Water and Aerate Water	ADMINISTRATIVE REGULATION	Customs
10	Excise Tax on Imported Alcoholic Beverages	ADMINISTRATIVE REGULATION	Customs
11	Excise Tax on Imported Cosmetics and Cosmetic Aids	ADMINISTRATIVE REGULATION	Customs
12	Excise Tax on Tobacco and Manufactured Tobacco Substitutes	ADMINISTRATIVE REGULATION	Customs
13	List of Specific Products and Commodities Import permit declaration (IPD)	ADMINISTRATIVE REGULATION	Customs
14	Marking and Labeling of Import Article	ADMINISTRATIVE REGULATION	Customs
15	Minimum Threshold for Exemption from BIVAC Shipment Inspection	ADMINISTRATIVE REGULATION	Customs
16	Non-Compliance with Preshipment Inspection	ADMINISTRATIVE REGULATION	Customs
17	Procedures for Clearing of Urgent Spare Part Imported By Air	ADMINISTRATIVE REGULATION	Customs
18	SURTAX on Flour	ADMINISTRATIVE REGULATION	Customs
19	Transshipment Requirements	ADMINISTRATIVE REGULATION	Customs & Domestic Tax

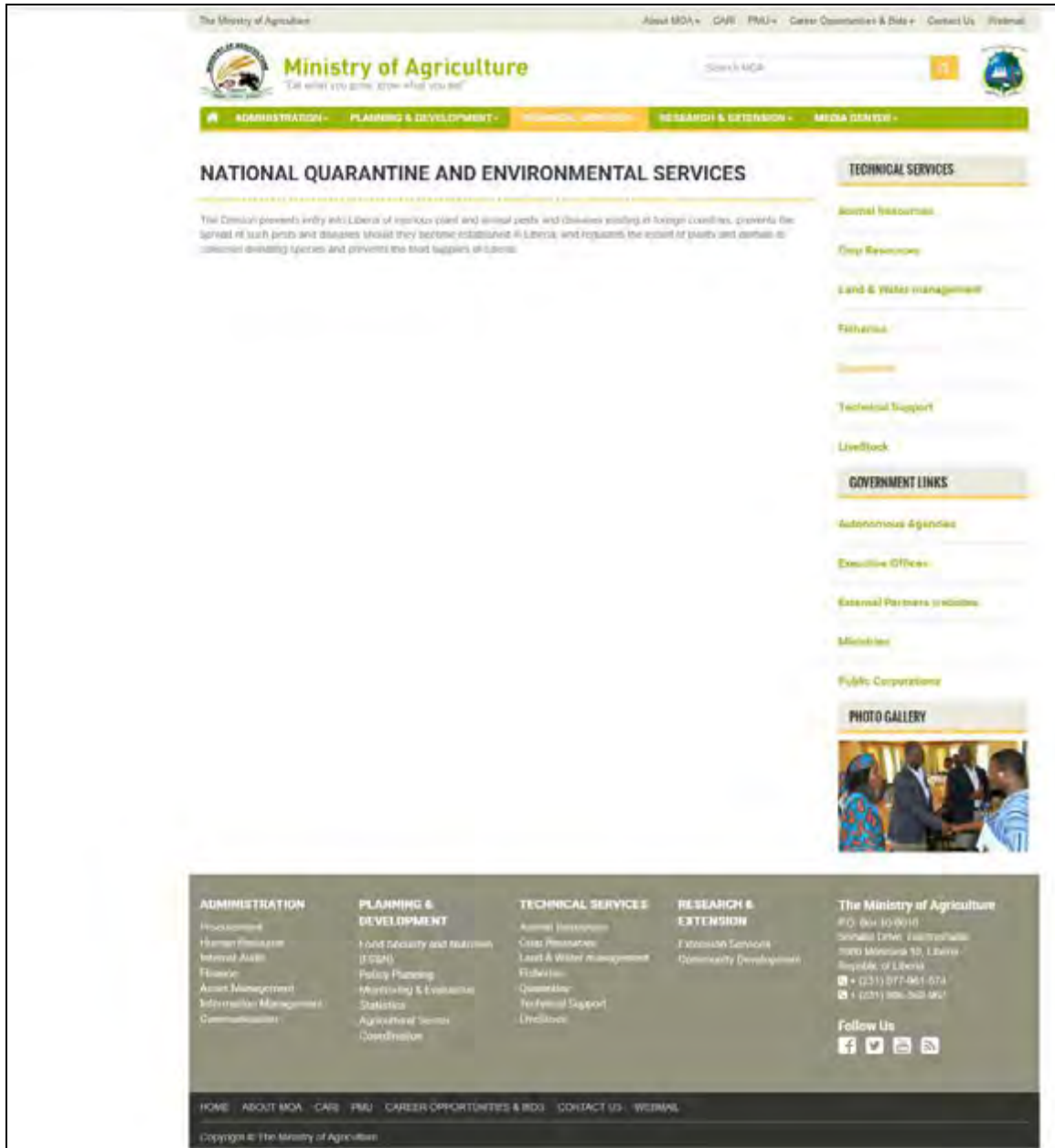
Certain of the border agencies publish on the internet plain language, practical guides to import or export procedures (e.g., Ministry of Agriculture/Bureau of National Fisheries) as well as downloadable forms.

Figure III.7 Bureau of National Fisheries Website – Import Requirements and Forms



The quantity/quality of information presented by different border agencies on their websites varies, possibly due to technical, financial or other constraints. For example, the Quarantine Services website consists only of its mission statement-

Figure III.8 Ministry of Agriculture/Quarantine Services Website

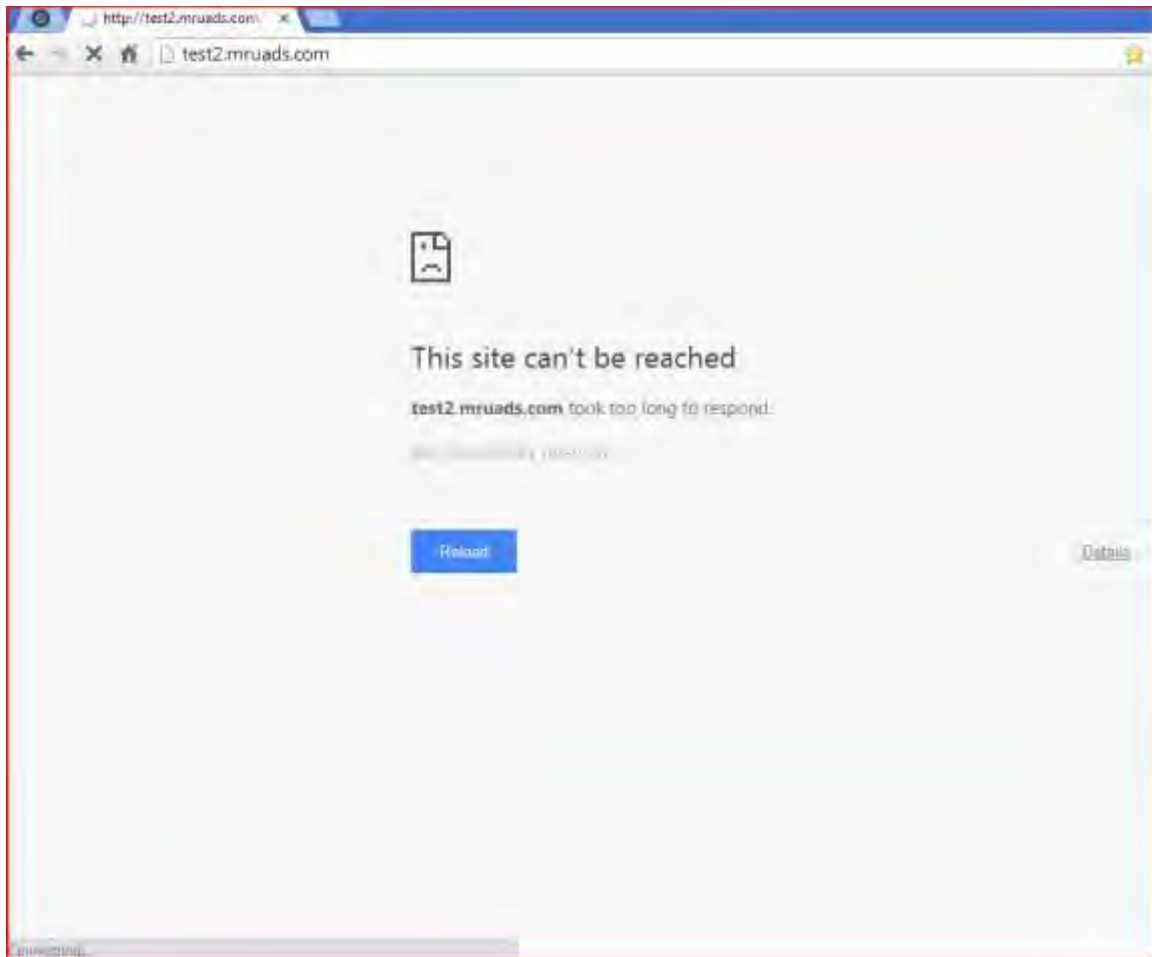


The border agencies do not appear to have established procedures and processes to ensure the information published on the Internet is accurate and complete, or that such information is promptly updated when required.

Other Issues

There appear to be technical or other difficulties experienced by certain Liberia border authorities in maintaining their website. For example, during the course of this assessment, the LRA website was not publicly available for extended periods of time.

Figure III.9 LRA Website (Attempt to Access May 8, 2016)



E. Suggested Reform Actions

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.
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.
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 publication obligations.

F. Technical Assistance Needs

1. Technical support to assist in identifying stakeholder website information needs; optimal forms and standards of presentation of the required information; website design, etc.

G. Implementation Priority: High

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

H. Existing Donor Support: None identified

I. Lead Agency: All Border Authorities.

To ensure coordination of information among authorities and application of common standards, the government should consider formally appointing or designating a coordinating body, such as the National Trade Facilitation Forum, MoCI or other appropriate authority, as suggested above.

Article 1.3 Enquiry Points

A. Summary of TFA Measure

- A government shall establish one or more “enquiry points” to respond to “reasonable” questions from governments, traders and other interested persons about the matters listed in Article 1.1, and to requests for required forms and documents.
- If a member of a customs union or involved in regional integration, the government may opt to participate in a regional enquiry point, rather than establishing a national enquiry point.
- Governments shall respond to such enquiries and requests within a “reasonable” time.
- Any fees charged shall be limited to the approximate cost incurred.

B. Level of Alignment: Partially aligned

C. Main Points

1. Liberia has not established a trade enquiry point of the kind required by the TFA measure, and has not yet made plans to do so.
2. There are no specific laws, formal policies or procedures yet developed for the implementation of an enquiry point of the kind described in the TFA measure.
3. In actual practice, the MoCI and LRA do operate information centers where persons can obtain copies of required forms and request information concerning import/export permits and taxes from information staff in person or by email.

D. Description of Current Situation

Policy and Legal Framework

There do not appear to be any formal legal or policy provisions applicable to the government or individual border authorities concerning the establishment of an enquiry point or trade help desk or other import/export information service.

Certain legislation does provide obligations on the part of the respective Ministry or government authority to provide specified information to parties on request. This includes, for example, the *Foreign Trade law* (see discussion under TFA Article 1.1, above), which requires the Minister to provide copies of certain lists of information on request without charge; and the *Freedom of Information Act* (also discussed under TFA Article 1.1, above) which provides a right to obtain records and documents held by public bodies, subject to a payment of a fee for copying or reproducing the document. Similarly, the draft *Customs Code*, if enacted, will require Customs to provide information concerning the application of customs laws free of charge on request of an interested person (draft *Customs Code*, Section 1221).

Procedures and Processes

There do not appear to be any formal procedures or instructions for the implementation of a general enquiry point or trade help desk or ombudsman or other import/export information service.

In practice, two of the border agencies we assessed do operate an information center where, we were advised, stakeholders can visit and obtain information from dedicated staff as well as

copies of required forms and documents. These include the Ministry of Commerce and Industry’s Customer Service Center, which is located outside the Ministry’s offices in Monrovia.

Figure III.10 MoCI Customer Service Center



LRA operates a large “Taxpayer Services” helpdesk on the ground floor (entry level) of its Monrovia headquarters. This helpdesk was established by LRA to answer questions and provide information to taxpayers on both tax and customs issues, as well as to provide copies of tax and customs forms. Where the taxpayer has a question on a customs issue, the helpdesk notifies and follows up with the relevant customs expert to provide the information or meet with the taxpayer. The helpdesk also receives and forwards enquiries received through the LRA website.

Figure III.11 LRA Taxpayer Services Helpdesk



Figure III.12 Forms Available at LRA Client Service Center



We were informed that similar dedicated stakeholder-information offices have not been established at other border agencies, such as the Ministry of Agriculture.

Other Issues

None observed.

E. Suggested Reform Actions

1. Assess and determine an appropriate model or organizational structure for the national trade enquiry point.
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.
3. Assess needs and develop a plan to implement an enquiry point.

F. Technical Assistance Needs

1. Policy and technical expertise in the implementation of a national trade enquiry point.
2. Development of an implementation plan.
3. Training on administration and operation of the enquiry point.

4. Provision of required ICT and office equipment required to operate the trade enquiry point.

G. Implementation Priority: High

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

H. Existing Donor Support: None identified

I. Lead Agency: MoCI

Article 2.1 Opportunity to Comment and Information before Entry into Force

A. Summary of TFA Measure

- Traders and other interested parties must be given an opportunity and reasonable time to comment on proposals for new laws and administrative regulations relating to movement, release and clearance of goods, as well as any amendments thereto.
- New or amended laws and regulations must be made publicly available as early as possible before their entry into force.

B. Level of Alignment: Partially aligned

C. Main Points

1. The new *Foreign Trade law* contains provisions that would appear to require MoCI to publish for comment rules, regulations or guidelines issued under the authority of that law. There appear to be no similar legal or policy provisions that would require Customs and other border authorities to publish proposed legal acts and procedures for comment by stakeholders as required by the TFA. Formal procedures have not been established to notify interested parties of proposed changes in laws and regulations or to process any comments received.
2. Consistent with the TFA measure, the draft *Customs Code*, if enacted, will require the Commissioner General to provide interested persons with a reasonable opportunity to comment on proposed customs rules or regulations, and to publish any such rules or regulations at least 30 days prior to the date of entry into force, subject to justified exceptions.
3. As a matter of recent practice, Customs and other border authorities have consulted with their stakeholders on legislative or policy proposals.
4. With the exception of the new *Foreign Trade law*, there are no legal provisions requiring publication prior to entry into force of a law or regulations, as the TFA requires; generally, it appears that legislative acts and administrative regulations enter into force immediately on publication or, possibly, after the signature of the President or relevant Minister.

D. Description of Current Situation

Policy and Legal Framework

- *Opportunity to Comment on Proposed Laws and Regulations*

The new *Foreign Trade law* requires the Minister to “publish in the Official Gazette or in such a manner or by such means that will, in the Minister’s opinion, bring to the attention of interested parties” any rules, regulations or guidelines that the Minister prescribes under the authority of that law at least 21 days prior to entry into force. It is further stated that interested persons may make written submissions regarding such rules, regulations or guidelines (Section 6.2, *Foreign Trade Law*).

It is not clear from the text of the law if the intention is to provide stakeholders with a reasonable opportunity to comment on proposals (and such comments will be taken into account by the Ministry in developing the final rule, regulation or guideline) or if it is simply to provide stakeholders with advance notification.

The rules, regulations or guidelines that are subject to this prior publication provision of *Foreign Trade law* are measures taken by the MoCI under the law such as the imposition of prohibitions, quantitative restrictions and quotas, import or export licenses, and fees imposed by the Minister.

Rules or regulations of Customs, the Ministry of Agriculture or other border authorities under their respective enabling acts are not subject to this provision of the *Foreign Trade law*. At present, there do not appear to be any formal policy or legal measures that require such other border authorities to publish proposed laws and regulations for public comment. However, with respect to Customs, the draft *Customs Code*, if enacted, will require the LRA Commissioner General to provide persons with a reasonable opportunity to comment on any proposed rule or regulation implementing the provisions of the Code, and shall ensure any such rule or regulation is published not less than 30 days prior to entry into force, subject to exceptions consistent with the TFA measure (Section 1204, draft *Customs Code*).

- *Delayed Effective Date of New/Changed Laws and Regulations*

Except as discussed directly above in connection with the *Foreign Trade law* and the draft *Customs Code*, there are no legal provisions that require a period of time between publication of laws or regulations and their entry into force.

It appears that in practice the date of entry into force of a particular law or regulation is defined in the law or regulation itself, and that the general practice appears to be that, with some exceptions, such legal acts enter into force immediately.

For example –

Section 39. Effective Date

This Act shall take effect immediately upon the publication in Handbills by the Minister of Foreign Affairs.

(An Act to Establish the Liberia Revenue Authority of September 19, 2013)

Chapter 8 Effective Date.

This Act shall take effect immediately upon the publication into Handbills.

(Freedom of Information Act)

Preliminary Section 3 Effective Date

1. Except as expressly provided to the contrary, the amendments made by this Act shall be effective for tax periods beginning on or after January 1, 2011.

(Revenue Act as amended by the Consolidated Tax Amendments Act October 15, 2011)

3.0 Public Notice

This regulation shall take effect on this 2nd day of January 2008

(Ministry of Finance Administrative Regulation No. 14247-1/MOF/R/January 1, 2008 (PSI Penalty) 31 December 2007)

Procedures and Processes

LRA stakeholders advised that recently, the LRA has adopted a practice of consulting with its stakeholders on proposed regulations, including by means of workshops with private sector representatives. Representatives of other border authorities likewise reported that copies of proposed procedures and legal changes are generally provided to all interested persons, and comments are solicited on the proposals. However, to the extent that such practices exist, they do not appear to be formalized or systematic.

Other Issues

None observed.

E. Suggested Reform Actions

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.
2. Develop appropriate legislation to require delayed effective date of administrative rules of border authorities.
3. Train private sector and public sector stakeholders on the operation and benefits of, and participation in, effective notice and comment rulemaking procedures.

F. Technical Assistance Needs

1. Technical legal expertise to assist in the review and revisions of enabling legislation and implementing procedures.
2. Training on notice and comment rulemaking procedures.

G. Implementation Priority: High

This TFA measure is recommended high priority because it supports a transparent and private-sector inclusive framework for implementation of all other TFA reforms. It creates a formal system whereby the private sector can provide its views and recommendations with respect to all measures that the government plans to take to implement the TFA-related laws, regulations and procedures.

H. Existing Donor Support: None identified

I. Lead Agency: MoCI

Article 2.2 Consultations

A. Summary of TFA Measure

- Border authorities should hold “regular consultations” with their stakeholders.

B. Level of Alignment: Partially aligned

C. Main Points

1. There do not appear to be at present any formal legal or policy provisions requiring border authorities to hold regular consultations with their stakeholders, or any formal procedures established by border agencies for carrying out such consultations.
2. The draft *Customs Code* will require that Customs hold regular consultations with persons whose activities are covered by the customs laws and other authorities.
3. In practice, the quality and frequency of stakeholder consultation is said to vary among the different border agencies: Customs (which has received WCO training on stakeholder engagement) reports that it holds regular quarterly meetings with an agenda and action items; other border agencies conduct stakeholder consultations less frequently, on an “as needed” or issue basis, or not at all.

D. Description of Current Situation

Policy and Legal Framework

At present, there do not appear to be any formal legal or policy measures to require border agencies to hold regular consultations with their stakeholders.

The draft *Customs Code*, if enacted, would require Customs to hold regular consultations with persons whose activities are covered by the customs laws and other authorities (Section 1222, draft *Customs Code*).

Procedures and Processes

Customs stakeholders advised that stakeholder engagement is incorporated in the overall LRA strategic plan and Customs business plan⁴, and that Customs has recently received training from the WCO on stakeholder engagement. They advise that LRA meets on a quarterly basis with its stakeholders (brokers, terminal operators, shipping lines, BIVAC, and industry association representatives) to discuss the performance of all border actors; that consultations are conducted according to an agenda, and that action points are proposed and results from prior actions are reported.

Other border agencies have not yet established a similar level of formal procedures or practices for carrying out consultations with stakeholders, although we are advised that some of these authorities report that they meet with their stakeholders on a periodic or “as needed” basis.

Other Issues

Some stakeholders noted that a challenge of holding regular consultations is the time and cost of persons attending; that there is a need for co-financing the persons to attend. It was also stated that there is a need for technical assistance on effective stakeholder engagement, such as

⁴ This Customs Business Plan was not available to us.

how to carry out stakeholder outreach, as well as technical assistance (resources) to support the logistics of holding a meeting.

E. Suggested Reform Actions

1. Develop appropriate formal legal and/or administrative measures (*e.g.*, rules, standard operating procedures, and/or guidelines) to require border authorities to carry out regular consultations with their stakeholders.
2. Develop and publish procedures to advise private sector stakeholders how they can initiate and participate effectively in consultative processes.
3. Train border authorities and private sector on how to carry out an effective consultation.

F. Technical Assistance Needs

1. Technical expertise on effective consultation mechanisms and best practices.
2. Training of private and public sector on effective consultation methods and practices.

G. Implementation Priority: High

This TFA measure is recommended high priority for the same reasons as given under Article 2.1, directly above.

H. Existing Donor Support: WCO, with respect to LRA

I. Lead Agency: MOCI

Article 3 Advance Ruling

A. Summary of TFA Measure

- Customs shall provide a written ruling on request concerning the tariff classification or origin of goods prior to their importation, and may issue rulings on other customs issues, such as customs valuation.
- A ruling can be requested by an exporter, importer or “any person with a justifiable cause” or their representatives.
- The ruling shall be binding on Customs and remain valid for a reasonable period of time.
- The person requesting the ruling shall have rights to be notified if Customs takes certain actions adverse to his interests (such as a refusal to issue a ruling or a decision to revoke or modify a ruling).
- Customs must publish requirements for applications for rulings, the time period in which the ruling will be issued, and the length of time for which the ruling will be valid.

B. Level of Alignment: Partially aligned

C. Main Points

1. There are at present no legal provisions that require or authorize the issuance of binding rulings on tariff classification and origin or any other customs matters.
2. Under the draft *Customs Code*, Customs shall issue binding decisions on questions of country of origin, tariff classification, and such other matters as the Commissioner General may prescribe by regulation.
3. Customs, with support of the WCO, initiated a program in 2013 to issue binding rulings on questions of tariff classification; however, the requirements (including time periods for issuance, fee amounts, application requirements), if developed, are not published in an easily accessible manner. We were not able to confirm if internal procedures, such as an SOP, had been developed for Customs processing of rulings and administration of the rulings program.
4. To date, Customs has received less than 10 requests for rulings; stakeholders suggest this low demand may be due to the current PSI requirements, which require a verification of classification before shipment to Liberia.

D. Description of Current Situation

Policy and Legal Framework

There are no provisions in the *Revenue Code* or other legislation of Liberia that require or permit Customs or another authority to issue binding advance rulings on questions of tariff classification, country of origin, or other customs treatment of imported goods.

The draft *Customs Code* authorizes Customs to issue binding rulings on questions of tariff classification, country of origin, and other such matters as the Commissioner may prescribe by regulation (Section 1238, draft *Customs Code*). Such decisions will be binding on Customs and on the applicant, and shall remain binding for such a period as the Commissioner shall prescribe by regulation. The provision requires the Commissioner to establish by regulation the form,


content and manner of application and other such matters as necessary for the implementation of a binding rulings program.

Procedures and Processes

Although there is no legal basis at present for advance binding rulings, the Liberia Revenue Authority initiated a program in 2013 to provide advance ruling on questions of tariff classification. This reform is described in the following WCO “country experience paper”.⁵

⁵ This paper is available as a download on the WCO website (<http://www.wcoomd.org/en/topics/wco-implementing-the-wto-atf/atf/advance-rulings.aspx>)

Figure III.13 WCO - Advance Tariff Rulings in Liberia



Implementing Advance Tariff Rulings in Liberia

Objectives

To implement an advance tariff ruling service in Liberia as part of a comprehensive initiative to modernize classification work and related infrastructure, with a view to ensuring a higher level of certainty and predictability in the application of the Harmonized System (HS) and to promoting uniform classification in the HS.

Project outline

The Liberian Bureau of Customs and Excise (LBCE) has embarked on a major reform project, which involves a wide-scale modernization plan for Liberian Customs. Tariff classification being one of the core Customs functions, the improvement of tariff classification work and related infrastructure (in particular, advance tariff rulings) has been identified as one of the top priorities.

A specialized mission focusing on tariff classification work and the related instruments was carried out by the WCO, during which a series of concrete actions aimed at improving the LBCE's capacity in this area was agreed. Shortly after that mission, Liberia became a Contracting Party to the HS Convention and established a new unit (Policy Division) to deal with tariff classification. It has also been actively working towards the implementation of a national advance tariff ruling service, in line with the WCO Council Recommendations on the introduction of programmes for binding pre-entry classification information (1996) and on the improvement of tariff classification work and related infrastructure (1998).

The LBCE Policy Division has started issuing binding tariff rulings and has been working to improve the legislative framework of the programme: draft legislation providing for binding tariff rulings have been proposed for the inclusion in the new Customs Code, and detailed procedures for issuing rulings have been developed by the LBCE Policy Division. Good working contacts have been established between the LBCE and the WCO Secretariat to follow up the project (e.g. providing advice on complex cases of tariff classification, on further steps in the implementation of the advance tariff ruling service, etc.).

Outcomes

- The LBCE has designed its own advance tariff ruling service, which not only suits the local environment and is compatible with national law, but is also based on the best practices recommended by the WCO. The strong commitment of the LBCE's senior management, combined with the comprehensive assistance provided by the WCO, have yielded a tangible improvement of the situation in the field.

We were advised by stakeholders that Customs would consider a ruling to be binding both on the applicant and on Customs. We were further advised that Customs charges a fee for the ruling.

Regulations, procedures or instructions for ruling requests, such as information and documents required to be submitted to obtain a ruling, the period of validity of a ruling, the use of the ruling in customs clearance, or the amount of the fee, if developed, do not appear to be published in an easily accessible manner. We were not able to confirm if procedures, such as an SOP, had been developed for Customs processing of rulings and administration of a rulings

program. (The WCO paper refers to “detailed procedures...” developed by the LBCE Policy Division; these, however, were not available to us and do not appear to be on the LRA website.)

Stakeholders advised us that fewer than 10 requests for rulings have been received during the entire life of the program. These stakeholders suggested that a reason for the apparent lack of demand was because all goods imported to Liberia are required to undergo a pre-shipment inspection, which includes a verification of tariff classification before the goods are shipped.

No rulings that have been issued appear to have been published on the LRA website or otherwise made publicly available.

Private sector stakeholders noted that information about the advance ruling procedure is not readily available.

Other Issues

The unit responsible for issuing tariff classification rulings (LRA Customs Department Technical Operations Unit) has limited training in product classification and origin determination. There are a limited number of employees in the unit (staff of five); we were advised that the recommended staffing level of this unit is 10 technical officers.

E. Suggested Reform Actions

1. Develop and publish regulations and operational instructions or SOPs implementing the draft *Customs Code* 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.
3. Develop and publish public outreach materials/programs to inform and encourage greater use of the advance ruling program by the private sector.

F. Technical Assistance Needs

1. Technical expertise to assist in development and publication of implementing rules and procedures.
2. Training of rulings officer/unit on tariff classification and origin rules.
3. Technical support to develop public outreach program/materials to promote rulings program.

G. Implementation Priority: High

High priority because this measure is included in Liberia’s WTO Post Accession Implementation Plan

H. Existing Donor Support: None identified

I. Lead Agency: LRA

Article 4 Procedures for Appeal or Review

A. Summary of TFA Measure

- Customs must provide reasons for their decisions.
- Governments must provide traders with the right to appeal customs decisions or omissions to an independent or higher level administrative authority and/or judicial body.
- If the decision on appeal is not made within a reasonable period (or within a period of time defined by law), the person should be able to appeal to a higher administrative authority or a court.
- Governments should extend these appeal procedures to other border authorities, in addition to Customs.

B. Level of Alignment: Substantially aligned

C. Main Points

1. Administrative and judicial rights of appeal against customs decisions related to payment of duty are defined in the *Revenue Code*, which provides for an independent Board of Tax Appeals to hear the appeal. No further implementing procedures, measures, instructions, guidelines or information concerning appeals have been published. There are no specific provisions concerning rights of further appeal in the event that the Board of Tax Appeals decision is delayed.
2. The draft *Customs Code*, if enacted, would clarify and expand rights of appeal against customs decisions.
3. The new *Foreign Trade law* creates a right of appeal to an independent administrative tribunal with respect to decisions of the Minister of Commerce and Industry under that law, and further appeal to a court.
4. Persons subject to decisions of other border agencies appear to have a right of appeal direct to the Circuit Court.
5. In addition to the formal right of appeal provided under the *Revenue Code*, it appears that Customs provides for appeal to the Commissioner and subsequently to the LRA legal office before accessing the Board of Tax Appeals. This procedure does not appear to be defined in law or otherwise published.
6. In practice, Customs and other border agencies are said to provide reasons for their decisions.

D. Description of Current Situation

Policy and Legal Framework

Liberia's legislation provides for rights of appeal against decisions of customs and other border authorities.

With respect to Customs, an administrative appeal procedure is defined in the *Revenue Code* with respect to certain decisions related to payment of tax (which includes payment of customs duty). In particular, the Code provides taxpayers with the right to appeal to a Board of Tax Appeals, with the following "determinations" made by the Minister-

- a decision that there is a deficiency in tax paid for a tax period.
- a decision to deny a taxpayer's claim for a refund or failure to act on a claim for a refund.
- other decisions as may be specified in regulations.

Sections 59 and 70, *Revenue Code*.

A notice of such determination is required to be provided to the taxpayer (*Section 71, Revenue Code*).

These provisions are understood to provide for a right of appeal against customs duty-related decisions.

The Board of Tax Appeals is defined as an independent body made up of five members who are appointed by the President (*Section 70, Revenue Code*).

Under the *Revenue Code*, the Board of Tax Appeals is required to hold a hearing within six months of date the appeal is made (provisions are also made for emergency hearings), and to make a decision on the appeal within 60 days after the date the hearing is concluded (*Section 60, Revenue Code*). There does not appear to be any specific provisions concerning the taxpayer's rights of further appeal in the event these time limits are not observed.

Decisions by the Board of Tax Appeals may be appealed to the Tax Court, which has jurisdiction to hear final determinations of assessment of taxes, license fees and other imposts, valuation for tax purposes, and denials of claims for tax refunds (*Section 6.2, Judicial Law*). It appears also that the Tax Court has jurisdiction over civil penalties that are assessed against the importer or others under the *Revenue Code* (*Section 6.2, Judicial Law*).

In addition to these tax protests, the *Revenue Code* also provides an administrative appeal with respect to revocation or suspension of a customs broker's license. Under this procedure, a broker shall have the right of initial appeal to a hearing officer appointed by the Minister, thereafter to the Minister, and finally to the Tax Court (*Section 1500, Revenue Code*).

The draft *Customs Code*, if enacted, would clarify and expand rights of appeal with respect to customs decisions. It provides for a right of administrative appeal against any decision underlying an assessment of duties, taxes or fees (including classification, origin, valuation determinations); refusals to pay drawback or refunds; and adverse binding decisions. The initial appeal will be made to an independent officer of Customs, with subsequent rights of appeal to the Board of Tax Appeals as provided at present under the *Revenue Code*. Where Customs fails to decide an appeal within 60 days, it shall be deemed denied (allowing the protestant to appeal to a higher level). The Commissioner General is required to issue regulations to implement these administrative protest provisions (*Section 1239, draft Customs Code*).

With regard to reasons for customs decisions, the draft *Customs Code* will require Customs to notify the person concerned before taking an adverse decision, informing the person of the grounds for the decision and allowing that person an opportunity to be heard. Once a final decision is taken, Customs will be required to give grounds for the decision and advise the person of the rights of appeal (*Section 1235, draft Customs Code*).

With respect to decisions by the Minister of Commerce and Industry, the new *Foreign Trade law* provides for the right of an appeal against any determination made by the Ministry under that law (*e.g.*, decisions related to restrictive measures, quotas, import licenses, fees) to a five-person administrative "Tribunal" established by that law. The law requires the Tribunal to issue

a decision “within a reasonable time after a hearing is held,” and provides further that decisions of the Tribunal may be appealed to a court (Sections 22 and 23, *Foreign Trade law*). There does not appear to be any specific provisions concerning the person’s rights of further appeal in the event this time limit is not observed.

The legislation of other border agencies does not appear to provide for rights of administrative appeal; however, it appears that the general Circuit Courts would have jurisdiction to hear disputes arising under those laws (*Section 3.2, Judiciary Law*).

Procedures and Processes

There do not appear to be any additional implementing measures, instructions, guidelines or information about appeals that have been published and made available to traders, whether under the customs laws or other laws.

Apart from the appeal procedure defined in the *Revenue Code*, stakeholders advised that importers who disagree with decisions by customs officers at the port (such as the valuation of imported goods or amount of duty assessed) do make “appeals” to the Customs headquarters office, which may overturn the port decision. This appeal procedure does not appear to be defined in regulations or (as yet) published. However, according to LRA stakeholders, a first level appeal can be made to the Senior Collector at the port, then to the Commissioner, who refers to an appeal committee (essentially, the senior technical level staff person or persons), then to the legal team at the LRA and finally, if the appellant is not satisfied, to the Board of Tax Appeals. These stakeholders further advised that decisions are taken in three days if all information is provided, according to “service standards”.

According to stakeholders, in practice, Customs provides written reasons for decisions. We were advised that, for example, a standard form or template has been developed by Customs to allow officers to record their decisions, which is provided to the declarant.

Stakeholders advised that Quarantine provides an inspection form to the importer.

Other Issues

According to the WTO Working Party Report, the formal judicial system is “hampered by severe shortages of qualified judges and judicial officers”. WT/ACC/LBR/23 at 18.

In its accession to the WTO, Liberia made a commitment to establish independent administrative AND judicial appeal procedures for matters subject to WTO provisions, and that the tribunals or procedures responsible for such reviews would be impartial and independent of the agency entrusted with administrative enforcement and would not have any substantial interest in the outcome of the matter. WT/ACC/LBR/23 at 19.

E. Suggested Reform Actions

1. Develop and publish rules and instructions/SOPs to implement the administrative protest provisions of the draft *Customs Code*, when enacted.
2. Assess the efficacy of the administrative tribunals established under law to hear administrative appeals (the Board of Tax Appeals; the Tribunal established under the *Foreign Trade law*) to determine improvements and needs (*e.g.*, procedures, resources, capacity, *etc*).
3. Develop and publish guidelines or instructions for the benefit of traders on administrative appeal procedures (as required by Article 1.1 of the TFA – see discussion above).

F. Technical Assistance Needs

1. Technical support to establish rules/SOPs for the implementation of the customs administrative protest procedure under the draft *Customs Code*.
2. Technical support to assess the efficacy and needs of administrative tribunals and identify required improvements.

G. Implementation Priority: High

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

H. Existing Donor Support: None identified

I. Lead Agency: Customs and MoCI

Article 5.1 Notification for Enhanced Controls or Inspections

A. Summary of TFA Measure

- *If* a government uses a system to notify border authorities to enhance controls or inspections with respect to imports of food, beverages or feedstuffs in order to protect human, animal or plant health (e.g., rapid alert systems), *then* the government must adopt certain disciplines to ensure fairness and transparency in the operation of the system.

B. Level of Alignment: Not aligned

C. Main Points

1. Liberia does not appear to operate a rapid alert system of the kind described in the TFA measure.

D. Description of Current Situation

Policy and Legal Framework

Liberia does not appear to operate a rapid alert system of the kind described in the TFA measure.

Procedures and Processes

Not applicable.

Other Issues

E. Suggested Reform Actions

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.

F. Technical Assistance Needs

1. Technical support for conduct of the needs assessment and feasibility study

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Quarantine

Article 5.2 Detention

A. Summary of TFA Measure

- If Customs or another border authority detains imported goods for inspection, it shall promptly inform the carrier, the importer or his agent (such as the customs broker, acting on the importer's behalf).

B. Level of Alignment: Substantially aligned

C. Main Points

1. There are no legal or policy measures or specific formal procedures that require Customs or other border agencies to notify the carrier, importer or agent where goods are detained for inspection.
2. In practice, a declarant is notified that goods are detained for inspection through a change of status in the ASYCUDA World System indicating that the goods have been placed in the red channel, in writing, or the declarant is verbally informed by Customs officers.
3. Under Liberia's PSI arrangements with BIVAC, a large number of classes of transactions are subject to mandatory destination inspection by Customs, BIVAC and MoCI. This requirement of mandatory destination inspection is published, and importers of such goods are thus put on notice that their goods will be detained for examination on importation.

D. Description of Current Situation

Policy and Legal Framework

There are no specific legal or policy measures that require Customs or other border authorities to notify of detention for inspection for their purposes.

Procedures and Processes

There do not appear to be any specific formal procedures (*e.g.*, a SOP) that require Customs or other border agencies to notify importers or their agents when imported goods are detained for examination (*e.g.*, no formal measures defining form, content, timing of such notifications) or other status of processing.

However, as a matter of practice, with respect to those customs offices that have implemented ASYCUDA, declarants or their agents are informed by Customs that goods are detained for purposes of inspection via the ASYCUDA World System. In particular, when goods are selected for physical examination, the system will indicate to the declarant, or the agent that registered the declaration, that the goods have been placed in the "red channel".

In addition to the ASYCUDA message, we were advised that, at the Freeport, where goods are selected for examination, Customs also provides the declarant with a written "escort" form, which serves to alert the importer that the goods will be examined and that their presence is required to assist in examination.

Figure III.14 "Escort" (Customs Examination) Form Used at Freeport

MANDATORY FOR ALL IMPORTATIONS AND EXPORTATIONS
CUSTOMS BUSINESS OFFICE/FREEPORT

CUSTOMS EXAMINER'S TEL: _____
CUSTOMS BROKER'S TEL: 07464235

LIBERIA REVENUE AUTHORITY
EXAMINATION SECTION
CUSTOMS BUSINESS OFFICE/FREEPORT
MONROVIA, LIBERIA
CONTAINER ESCORT FORM

1. NAME OF CONSIGNEE: Barbar Africa
2. NAME OF EXAMINER: APRILIA KACHOLIE BARRAS
3. TYPE OF COMMODITY: ALCOHOLIC BEVERAGES
4. DESTINATION: Freeport
5. DATE OF DEPARTURE: 11/16
6. TIME OF DEPARTURE: _____
7. CONTAINER NUMBER: MSDU1600000 (100)
8. SEAL NUMBER: _____
9. ENTRY NUMBER: P-2078

COMMODITIES	QUANTITY DECLARED	QUANTITY UNDECLARED	EXCESS REVEALED	SHORT SHIPPED

Upon Completion of Customs Examination, Customs Examined, BIVAC Office and Consignee to Notify BIVAC that the above Commodity(ies) were never introduced or short shipped.

SIGNED: _____ CUSTOMS EXAMINER
SIGNED: _____ CONSIGNEE/BROKER

SIGNED: APRILIA KACHOLIE BARRAS CHIEF EXAMINER
SIGNED: _____ BIVAC OFFICE

CUSTOMS EXAMINER'S SIGNATURE WHEN EVER BIVAC REFUSES TO SIGN
BIVAC OFFICE
CUSTOMS BUSINESS OFFICE

Finally, we were advised by stakeholders that because many agents do not follow the status of declarations in ASYCUDA, information concerning the status of goods declared for importation is given verbally by Customs officers on request.

Under Liberia's PSI arrangements with BIVAC, physical destination inspection is mandated for a large number of transactions including, for example, all LCLs and all road freight. This notification of a mandatory destination inspection is published by BIVAC on its website.

Importers of such goods would therefore be on notice that their goods will be detained for examination prior to importation (and must, in fact, schedule the inspection themselves).

These classes of transactions subject to mandatory destination inspection are-

Box III.3 Mandatory Destination Inspection

MANDATORY DESTINATION INSPECTION

- The following shipments are exempted from PSI and will undergo DI without penalty:
 - o Less than Container Load (LCL)
 - o Open Top containers
 - o Shipments coming by road freight
 - o Shipments of used personal effects and household goods coming from the USA
 - o Office containers
 - o Break bulk (including all vehicles) and loose cargo must undergo PSI
- The following shipments must undergo DI but will be charged a penalty by Customs:
 - o All imports that have not undergone PSI (except where the shipment is PSI exempted)
 - o All containers that have undergone PSI, but for which the seal affixed further to the inspection has been broken. This additional service will be charged to the importer separately

A request for inspection should be filled in at BIVAC's office in Monrovia in order to schedule the destination inspection.

Source: BIVAC, General Information Notice

Other Issues

According to stakeholders, Quarantine is not present at the examination of goods at the Freeport. While Quarantine and Health are part of the boarding party that visits the vessel on its arrival in Liberia, *only* representatives of Customs and MoCI are present when an imported container is opened for examination. Therefore, under present arrangements at the Freeport, Quarantine, or border agencies other than Customs or MoCI, do not make the decisions to examine or detain goods prior to clearance, and therefore would appear not to be in a position to send the notification required by the TFA measure. It appears to be solely Customs and/or MoCI's decision as to whether a container is examined or not.

The draft *Customs Code* will require that Customs closely cooperate and coordinate with other border authorities and endeavor to have the controls carried out at the same time and place. (Section 1522, draft *Customs Code*).

We were advised that the ASYCUDA World System will not alert the declarant that goods have been selected for examination in those cases where a Customs officer takes a decision to stop goods that were selected by ASYCUDA for the "green channel". However, as stated above, the importer or his agent must attend the examination with Customs and MoCI.

E. Suggested Reform Actions

1. Under authority of the draft *Customs Code*, Customs to establish the necessary operational/technical (e.g., ASYCUDA) 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.
2. Incorporate detention notification requirements in Customs clearance processing SOPs, if not already included.

F. Technical Assistance Needs

1. None identified

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 5.3 Test Procedures

A. Summary of TFA Measure

- Border authorities may grant traders the right to a second test, where test results on a sample of goods taken upon arrival of goods declared for importation are adverse to the trader.
- Border authorities shall publish the contact information of laboratories where confirmatory tests can be carried out or provide this information to the importer. *(They may be regional or international laboratories, if there are no national accredited laboratories.)*
- Border authorities shall consider the results of the second test.

B. Level of Alignment: Substantially aligned

C. Main Points

1. There are at present no formal provisions enacted concerning an importer's right to a second test of goods where initial test results are adverse to the importer.
2. The draft *Customs Code*, if enacted, would provide the right to a second test for customs purposes, authorize Customs to consider the results of such tests, and authorize the Commissioner General to accredit any laboratory for such purposes.
3. At present, Customs and Quarantine do not sample or test imported goods upon arrival for customs or SPS purposes.
4. MoCI can test and prohibit import of certain goods if found not to comply with nationally or internationally-accepted quality standards; in practice, the National Standards Laboratory is said to allow a second test on request as well as allowing testing by third-party laboratories that the NSL considers credible.

D. Description of Current Situation

Policy and Legal Framework

There are at present no specific legal or formal policy provisions concerning the right to a second test by Customs or other relevant border authorities (MoCI, Quarantine or Fisheries) as described in the TFA measure (*e.g.*, no provisions concerning procedures to request for a second test, sharing test results with the importer, procedures for resolution of discrepancies between first and second test, use of regional or international laboratories, *etc*).

Under the draft *Customs Code*, a declarant has the right to request that Customs conduct a second test where the results of the initial test or examination of goods for customs purposes are adverse, and may accept the results of the second test. In addition, the draft Code authorizes the Commissioner General to accredit any laboratory for such purposes, and would require Customs to publish the contact details of such laboratories (Section 1521, draft *Customs Code*).

Procedures and Processes

Customs does not conduct tests on imported goods for the purposes of customs laws, and does not have a laboratory facility to do so.

As noted under the discussion of TFA Article 5.2, above, Quarantine does not appear to be fully included in the examination of goods at the Freeport in the clearance process and therefore does not appear to be in a position there to take samples for testing purposes. In any event, we were advised that due to a lack of resources, including inspection and test kits, Quarantine at present only carries out documentary checks and visual examination at the border (to determine, for example, whether the goods are the same as those described in the import permit issued by the Ministry of Agriculture). We were advised that the Ministry of Agriculture has a laboratory but that its capacity is limited.

According to MoCI regulations, a list of products require an IPD for importation and are subject to testing and analysis and, if found to be non-compliant with “nationally adopted or internationally accepted quality standards”, will be treated as prohibited imports. Administrative Notice MoCI/No.002/12/2015 (December 1, 2015)(Updated List of Specific Products and Commodities Requiring Import Permit Declarations)

MoCI has established a National Standards Laboratory. –

Box III.4 National Standards Laboratory

National Standards Laboratory

The National Standards Laboratory (NSL) was a testing and calibration facility. Its establishment was linked to Liberia's accession to the WTO. It aimed to strengthen the SPS system in Liberia, by enabling Liberia to prevent importation of sub-standard products that might threaten human, plant or animal health, and by making sure that food and agriculture exports from Liberia met international standards. The NSL was also part of a regional programme working towards strengthening quality infrastructure in order to support competitiveness and harmonization of TBT and SPS measures in West Africa. The NSL had three basic laboratories which were undergoing preparation for their eventual accreditation to ISO 17025:2005 international standard in all laboratory practices. The testing activities of these laboratories were as below:

- 1) The Chemical Testing Laboratory, whose major goal was to provide quality analytical testing services for the purpose of: (i) determining whether food met specification in order to protect the consumers' interests; (ii) verifying claims on labels and identity of sample in order to determine quality or wholesomeness of product; and, (iii) making sure that food did not contain potentially harmful chemicals in concentration higher than the permissible limit;
- 2) The Microbiology Laboratory, whose major goal was to provide quality microbiological testing services for the purpose of protecting consumers' interests, verifying producer claims, and ensuring that products did not contain microbial contaminations; and,
- 3) The Metrology Laboratory was a major calibration body of the NSL.

Source: WT/ACC/LBR/23 at 53

We were advised by NSL representatives that, as a matter of practice, the NSL does allow the importer to request a second test where he/she disagrees with the results, and the testing is done on the basis of the control sample. We were further advised that, as a matter of practice, the importer can request that the sample be sent to an accredited laboratory for retesting, such

as a laboratory in Ghana. The National Standards Laboratory will refer the sample directly to the second laboratory. Laboratories that may be used for this purpose are those that the National Standards Laboratory determines as accredited by an international authority. (It appears that this has not happened often).

It appears that the testing procedures/protocols may be provided for in NSL internal procedures.

Other Issues

In connection with its accession to the WTO, Liberia committed to bring its legislation and practices progressively into compliance with the requirements of the WTO SPS Agreement. In that regard, Liberia noted in the negotiations that technical assistance and capacity-building support would be helpful.

Table III.2 Liberia Action Plan for the Implementation of the WTO Agreement on the Application of Sanitary and Phytosanitary Measures

WTO SPS Agreement	Activity	Time Frame
Article 2: Basic rights and obligations; Article 3: Harmonization	Adoption of the Food and Agriculture Policy and Strategy	DONE
	Development and adoption of the modifications and amendments to Title 3 of the Liberian Codes of Laws Revised ("Agriculture Law"), the draft SPS law, and other legislation, as necessary, to ensure its consistency with the WTO SPS Agreement and the relevant international standards	2015-2017
	Promulgation of rules and regulations in support of Title 3 of the Liberian Codes of Laws Revised ("Agriculture Law")	2015-2017
	Adoption of SPS-related measures and procedures along international guidelines (<i>e.g.</i> Codex, OIE, IPPC)	2016
	Review and update the technical food regulations and food specifications in accordance with the international specifications of the Codex Alimentarius Commission	2015-2017
	Periodic evaluation of the food control system as well as of food inspection activities according to the guides, manuals and international recommendations	2015-2017
	Strengthening of animal health laboratories, to expand the scope for animal testing	2016
	Strengthening of a national food safety laboratory, to expand the scope for food testing	2016
	Expand animal and plant quarantine stations at additional entry points	2016
	Development of human capacity in the areas of	2016

WTO SPS Agreement	Activity	Time Frame
	phytosanitary and animal health	
Article 4: Equivalence	Adoption of legislation to ensure the compliance of the above-mentioned laws and regulations with equivalence obligations	2015-2017
	Update of the terms of reference of the National SPS Committee to address the equivalence issues	2016
Article 5: Risk Assessment; Article 6 and Annexes A.6 and A.7: Adaptation to regional conditions	Setting up a Division on Crop Protection as part of the Ministry of Agriculture	2015
	Conduct transboundary animal disease surveillance, taking into consideration regional conditions	2015
	Conduct a survey to determine plant pest risks for crops of economic importance, taking into consideration regional conditions	2016
	Development of human capacity in the area of risk analysis and management	2016
Article 7 and Annex B: Transparency	Strengthening of the National Enquiry Point in the Ministry of Agriculture, including drafting and adopting the legal instruments defining the scope of its functions, based on international guidelines and the transparency requirements of the WTO SPS Agreement	Done
	Drafting and adopting the legal instruments establishing the National Notification Authority under the National SPS Committee, based on international guidelines and the transparency requirements of the WTO SPS Agreement	Done
	Setting up a mechanism for prior publication of draft SPS measures in the Official Gazette and/or on the official websites of the Ministries in charge of SPS measures	2015-2017
	Development of human capacity in the area of SPS transparency and notifications	2015 – 2017
Article 8 and Annex C: Control, inspection and approval procedures	Review control, inspection and approval procedures, to ensure compliance with Annex C to the WTO SPS Agreement	2015 – 2017
Full implementation of the WTO Agreement on the Application of Sanitary and Phytosanitary Measures		1 August 2017

E. Suggested Reform Actions

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).

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.

F. Technical Assistance Needs

1. Technical legal and operational expertise to develop and implement third party laboratory accreditation regime.
2. Technical and financial support to improve capacity, infrastructure, and equipment of Liberia's SPS laboratories.
3. Technical assistance in developing new and revising existing SPS-related legislation, regulations and procedures for the implementation of the WTO SPS Agreement generally.

G. Implementation Priority: Medium

This measure is marked as medium priority based on Liberia's commitment to conform its legislation and practices to requirements of the WTO SPS Agreement by August 2017.

H. Existing Donor Support: None identified

I. Lead Agency: MoCI, Quarantine

Article 6.1 General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation

A. Summary of TFA Measure

- Information about fees and charges imposed by governmental authorities on or in connection with importation and exportation of goods must be published (including amount of fee, reason for fee, the responsible authority, and when and how payment is to be made).
- Any new or amended fees or charges must be published an “adequate time” prior to their entry into force, except in urgent circumstances.
- Governments must periodically review their fees and charges in order to reduce the number and diversity “where practicable”.

B. Level of Alignment: Not aligned

C. Main Points

1. Border authorities impose a number of fees and charges on or in connection with importation and exportation of goods. In general, information concerning such fees and charges is not published in an “easily accessible” manner.
2. The legal basis for certain fees is unclear: while legislation authorizes the Ministries to prescribe by regulation fees for recovery of their costs of providing services, including fees and charges for services related to import and export of goods, generally, these regulations do not appear to have been issued.
3. With the exception of fees imposed by the MoCI under the authority of the *Foreign Trade law*, there are no formal legal or policy provisions that require fees and charges to be published an adequate time prior to their entry into force as required by the TFA measure.
4. There are no formal legal or policy provisions that require border authorities to periodically review their fees and charges. There is no overall government coordination to review and/or reduce the fees collected to facilitate and promote trade.

D. Description of Current Situation

Policy and Legal Framework

The *Executive Law* generally authorizes the head of each Ministry, subject to the approval of the President, to fix just and reasonable fees not otherwise provided by law, for issuing and recording documents and performing services for members of the public. The law further sets out the general principle that a fee will be deemed “just and reasonable” if it is no more than sufficient to compensate the government for the cost of rendering the service for which the charge is imposed (*The Executive Law*, Section 10.5(2)).

That general principle concerning the amount of fees that may be charged is repeated in the new *Foreign Trade law*, which states -

Foreign Trade law – Restriction on Fees

7.1 No fees shall be imposed or levied under this Act or any other Act relating to Foreign Trade except as are related to, and are required to compensate for, the services actually rendered, and any fees or charges that are imposed in connection with Foreign Trade, including on or in respect of imports and exports of goods or services, shall be limited to the approximate cost of the services rendered, and shall not represent an indirect protection of domestic goods or services or a taxation of imports or exports of goods or services levied for the purposes of obtaining revenue for fiscal purposes.

7.2 For greater certainty, this section 7 does not apply to customs duties, excise taxes, tariffs and other similar charges and levies.

Source: Section 7, *Foreign Trade law* (emphasis added)

In addition to the general authority under the *Executive Law*, the *Revenue Code* and the *Public Authorities Law* authorize imposition of fees and charges for certain specific services that are provided by the government on or in connection with imports and exports, as follows -

Table III.3 Fees Authorized by Law

Entity	Fee	Description	Amount	Legal Authority*
Customs	License Fee	Annual license fee for bonded carrier, customs broker, and warehouse proprietor	“as prescribed in the regulations made by the Minister”	Section 1800
Customs	Harbor Dues – Foreign Trade Vessels	Annual harbor fee on entry of foreign vessels	An amount per net ton to be fixed by Minister in consultation with Port Management	Section 1801(a)
Customs	Harbor Dues – Domestic Trade Vessels	Annual harbor fee for vessels with Liberian home port	\$10 per net ton	Section 1801(b)
Customs	Customs User Fee - General	Fee for issuing documents and performing other services in connection with the operation of the Customs service, including pre-shipment inspection	“Just and reasonable fees” to be fixed by the Minister “by regulation and by widely circulated notice”	Section 1802(a)
Customs	Customs User Fee- Imports	User fee for imports	Not more than 1.5% of the CIF Liberian Port value of imported goods or US \$10,000 per item, whichever is less	Section 1802(b)
Customs	Customs User Fee - Exports	Fee on unprocessed exportables, semi-processed exportables, and goods in transshipment	Unprocessed goods and transshipments – not more than 2.5% of FOB value	Section 1802(c)

Entity	Fee	Description	Amount	Legal Authority*
			Semi-processed goods – not more than 1.25% of FOB value	
Customs	Scanning Fee	Fee for scanning cargo containers	To be fixed by Minister but shall be proportionate to length of the container and not more than \$7 per foot	Section 1802(d)
Customs	Transshipment Fee	Fee for transshipment of goods	A fee not to exceed 2.5% of the FOB value	Section 1802(c)
Port Management (Monrovia Freeport)	Rate Schedule	Services and privileges performed and granted in Freeport by concessionaire (APM terminals)	According to a schedule prepared by Port Management and approved by the Minister. Schedule to be published in a newspaper of general circulation and in handbills made available to the public	Section 14259
National Port Authority	Port tariff	Tariffs and charges for the services and facilities provided by the NPA at Liberia seaports (Monrovia, Buchanan, Harper and Greenville)	According to system of tariffs and charges established by the NPA	Section 54. Public Authorities Law

*Revenue Code, except as otherwise indicated

With the exception of fees established by MoCI under the authority of the *Foreign Trade law* (see discussion under TFA Article 2.1, above) there are no legal provisions that require new or changed fees and charges to be published prior to their entry into force, as required by the TFA measure.

Moreover, there do not appear to be any legal or policy provisions that would require the government and border authorities to review their fees and charges periodically in order to reduce their number and diversity, as also required by the TFA measure.

Procedures and Processes

As indicated in the discussion above, legislation authorizing imposition of fees generally requires the amount of the fees to be prescribed or fixed by regulation of a Minister; that is, the fee amount is generally not fixed in the authorizing legislation itself but requires a further act of the Minister. However, we were unable to confirm that the Minister has issued any such regulations concerning the fee amounts. Or, if any such regulations exist, they do not appear to be “easily accessible”.

Nevertheless, whether or not “prescribed by regulation”, certain fees on import and export are in practice imposed by customs and other border authorities, including the following -

Table III.4 Customs and Border Agency Fees

Entity	Fee	Amount
Customs	Customs User Fee- Imports	1.5% of the CIF Liberian Port value of imported goods or US \$10,000 per item, whichever is less
Customs	PreShipment Inspection Fee	\$50.00
Customs	Special Delivery Permit	\$50.00
Customs	Scanning of cargo containers (20ft)	\$100
Customs	Scanning of cargo containers (40ft)	\$100
Customs	Replacement of lost clearing documents	\$100
Customs	Penalty for unprocessed declarations left in ASYCUDA System	\$100
Customs	Amendment of submitted declarations	\$100
BIVAC	PSIC/DI Services (Imports)	Rice - USD 1.00 per Metric Ton Fuel - USD 2.00 per Metric Ton Bulk Vegetable Oil - USD 2.00 per Metric Ton Other - 1.2% of the FOB value with a minimum fee of USD 190.00
APM Terminal	Monrovia Freeport Port Tariff	*
NPA	Port Tariff for Monrovia, Buchanan, Harper and Greenville ports	**
Agriculture	Import/export of livestock	50 cents per head (small animal); \$2 per head ruminant
Agriculture	Import/export of agriculture goods	\$100 for commercial commodities; \$10 personal consumption goods

Generally, the amounts of these fees and other information required by the TFA (e.g., when and how the payment is to be made) does not appear to be published in an “easily accessible manner”, if at all, as required by the TFA.

*APM Terminals port tariff – for services provided at the port of Monrovia – are published on the APM Terminals website (www.apmterminals.com/en/operations/africa-middle-east/monrovia/information/important-links). The APM Terminals port tariff does not appear to be “easily accessible” (or available at all) from Liberia government sources, in print form or otherwise.

**NPA’s tariffs do not appear to be published in an “easily accessible” manner (information concerning the NPA tariff was taken only from the WTO Working Party Report, and not independently obtained in Liberia). Similarly, there appears to be a “port regulation” that was

issued by the NPA, but this did not appear to be published in an easily accessible manner, and we were therefore unable to obtain a copy to determine the content.

(Further discussion of the “transshipment fee” is under TFA Article 11 (Freedom of Transit)).

Other Issues

In its WTO accession negotiations, Liberia made the following commitments regarding fees and charges -

- all fees and charges applied in connection with importation and exportation, including customs user fees, pre-shipment inspection fees, fixed fees (e.g., scanning fee), port fees, and the transit fee would be brought into compliance with GATT Articles VIII and X, with full compliance occurring no later than August 1, 2017.
- any new laws and regulations governing fees in connection with importation and exportation established after accession, as well as any revisions made to existing fees after accession, would be in conformity with WTO provisions, including GATT Article VIII, and accordingly no fees and charges for services rendered that were applied to imports and exports would be introduced or reintroduced on an ad valorem basis.

Liberia agreed to the following timetable with respect to the customs user fee and PSI fees-

Table III.5 Timetable for Reform of Customs User and PSI Fees

Type	Type	Current Fee	Revised Fee	Time Frame
Customs User Fee	Customs user fee on imports	CIF: 1.5% but no more than US \$10,000 per item	US\$200/20ft container US\$400/40ft container	August 2017
Customs User Fee	Customs user fee on exports: Finished/ processed goods	None	US\$200/20ft container US\$400/40ft container	August 2017
Customs User Fee	Customs user fee on exports: Semi-processed goods	FOB: 1.25%	US\$200/20ft container US\$400/40ft container	August 2017
Customs User Fee	Customs user fee on exports: Unprocessed goods	FOB: 2.5%	US\$200/20ft container US\$400/40ft container	August 2017
PSI Fee	All products: FOB ranging from US\$3,500 to US\$15,835 (seaport only)	US\$190	US\$426/20ft container US\$587/40ft container	August 2017
PSI Fee	Imports FOB above US\$15,835	1.2%	US\$426/20ft container US\$587/40ft container	August 2017
PSI Fee	Exports FOB above US\$15,835 All products (except rubber)	1.4%	US\$426/20ft container US\$587/40ft container	August 2017
PSI Fee	Exports FOB above	0.7%	US\$426/20ft	August 2017

	US\$15,835 Rubber		container US\$587/40ft container	
PSI Fee	Crude Oil and Refined products	US\$2 per metric Tonne	US\$426/20ft container US\$587/40ft container	August 2017
PSI Fee	Rice	US\$1 per metric Tonne	US\$426/20ft container US\$587/40ft container	August 2017

E. Suggested Reform Actions

1. Assess and clarify/develop legislation to require-
 - publication of new or changed fees and charges imposed by border authorities (see Article 1.1),
 - delayed effective date of new or changed fees (see Article 2.1), and
 - periodic reviews of fees and charges (see Article 10.1), with a view to reducing their number and diversity.
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.

F. Technical Assistance Needs

1. Technical and legal support to ensure fee structures are consistent with GATT rules and Liberia’s WTO commitments, and to develop necessary implementing regulations.

G. Implementation Priority: High

High priority because this measure is included in Liberia’s WTO Post Accession Implementation Plan

I. Existing Donor Support: None Identified

J. Lead Agency: MoCI and Ministry of Finance

Article 6.2 Specific Disciplines on Fees and Charges for Customs Processing Imposed On or in Connection with Importation and Exportation

A. Summary of TFA Measure

- Any fees or charges imposed for customs processing must be limited in amount to the approximate cost of the services rendered on or in connection with the specific import or export operation in question.
- Fees not linked to a specific import or export operation must be closely connected to the customs processing of the goods.

B. Level of Alignment: Not Aligned

C. Main Points

1. The *Revenue Code* authorizes the Minister to prescribe by regulation and by a widely circulated notice a customs user fee, and defines the maximum fee that the Minister can prescribe. Although it appears no regulation has been prescribed by the Minister, Customs in fact imposes the maximum allowed under the Code.
2. The customs user fee, which is based in part on a percentage of the value of the goods, is not limited to the approximate cost of service.
3. Liberia committed in its WTO accession negotiations to replace the current fee with a flat fee based on size of container by August 2017.

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* authorizes the Minister of Finance to prescribe a user fee “by regulation and by a widely circulated notice” but such fee shall be not more than 1.5 percent of the CIF Liberian Port value of imported goods or US\$10,000 per item, whichever is less (*Revenue Code*, Section 1802). No such regulation appears to have been prescribed by the Minister. However, in fact, Customs imposes a user fee of the maximum amount that could be prescribed by the Minister under the *Revenue Code*.

The *Revenue Code* also authorizes the Minister to prescribe “by regulation and by a widely circulated notice” a user fee on exports, but such fee shall not exceed 2.5 percent of FOB value, in the case of transhipped or unprocessed goods, and 1.25 percent of FOB value in the case of semi-processed goods (*Revenue Code*, Section 1802).

Procedures and Processes

There does not appear to have been any analysis conducted to justify the fee amount in terms of recovery of Customs costs. There do not appear to be internal procedures or instructions established for periodic reviews of customs processing fees to ensure amounts do not exceed the approximate cost of services provided and other purposes described in TFA Article 6.

Other Issues

As noted in the previous section (TFA Article 6.1), in its accession to the WTO, Liberia agreed to replace the current customs user fees on imports and exports with a flat US\$200 fee on 20 foot containers and US\$400 fee on 40 foot containers. The timeframe for implementation of the new fee is August 2017. *WTO Working Party Report*, at 29

It is not clear how or whether the new fee structure will apply to general or break bulk cargo.

E. Suggested Reform Actions

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.

F. Technical Assistance Needs

1. Expertise in WTO/GATT rules on fees and cost-recovery analysis.

G. Implementation Priority: Medium

H. Existing Donor Support: None Identified

I. Lead Agency: Customs and Ministry of Finance

Article 6.3 Penalty Disciplines

A. Summary of TFA Measure

- Where Customs applies civil or administrative penalties for violations, it shall:
 - impose penalties only on the person(s) responsible for the violation
 - ensure that the amount of such penalties are proportionate to the degree and severity of the violation
 - avoid conflicts of interest in assessment and collection of penalties
 - avoid creating an incentive for the assessment of a penalty that is not commensurate with the circumstances of the case
 - provide the person with a written explanation of the violation specifying the applicable law
 - consider a “prior disclosure” as a potential factor to mitigate the penalty amount

B. Level of Alignment: Partly aligned

C. Main Gaps

1. The *Revenue Code* is generally aligned to the TFA measure: civil penalties defined for the violation of customs laws include amount and person liable; the Minister is given authority to remit a penalty on petition where he/she finds mitigating circumstances; and there appear to be no provisions that would create conflicts of interest in assessment of penalties or duties.
2. However, Customs does not appear to have developed or published any formal procedures, guidelines, or instructions concerning assessment and mitigation of penalties to ensure amounts imposed are commensurate with circumstances of individual cases.
3. There appear to be no specific legal provisions in the current law that would require or allow Customs to treat a “prior disclosure” as a factor to mitigate or cancel a penalty amount.
4. There appear to be no specific legal provisions or procedures in the current law requiring persons to be provided with a written explanation of violations.
5. The draft *Customs Code*, if enacted, would authorize Customs to assess administrative fines for material errors or omissions in declarations or licensing conditions and, in accordance with the TFA measure, provide for no liability where a prior disclosure is made or other specified mitigating circumstances are present. It would require Customs to provide written notice of fines and an opportunity to respond.

D. Description of Current Situation

Policy and Legal Framework

Customs offenses and associated “civil penalties” are defined in Chapters 14 and 16 of the *Revenue Code*. These provisions define the offense, the penalty amount, and the person liable-

Table III.6 Customs Offenses and Civil Penalties

Offense	Civil Penalty Amount (USD)	Person Liable	Section
Failure to arrive at a designated customs port	\$200,000	Master of vessel	1414
Failure to report arrival/Refusal to answer questions	\$20,000/\$120,000	Master of vessel	1415
Misuse of ship stores	\$40,000	Person who misuses	1427
Sale/purchaser of goods aboard arriving vessel	\$40,000	Seller/purchaser	1428
Departure from other than a customs port/loading goods prior to entry outwards	\$200,000	Person who commits the act	1440
Failure to return clearance on demand	\$20,000	Vessel master	1443
Violation of provisions on departure of vessels	\$20,000	Person who commits the act	1453
Deviation from approved coastwise journey	\$40,000	Vessel master	1461
Violation of coastwise laws	\$20,000	Person who commits the act	1465
Violation of regulations on pipeline imports/exports or approval	\$20,000	Person who commits the act	14100
Failure to return clearance on demand	\$20,000	Aircraft commander	14123
Unauthorized entry into examination station	\$4,000	Person who commits the act	14134
Violation of provisions on carriage of goods under bond	\$200,000	Person who commits the act	14178
Violation of terms of customs warehouse approval	\$200,000	Person who commits the act	14185
Failure to produce	\$20,000	Warehouse proprietor	14189

Offense	Civil Penalty Amount (USD)	Person Liable	Section
warehoused goods			
Deficiency In Warehoused Goods	2x Duty	Warehouse proprietor or owner of goods	14192
Offenses related to warehouses and warehoused goods	\$200,000	Person who commits the act	14207
Failure to produce manifest	\$20,000	Master of vessel; commander of aircraft; any person in charge of any vehicle entering Liberia	1603
Unladen goods not included in manifest found on board	Penalty equivalent to value of goods	Master of vessel; commander of aircraft; person in charge of such vehicle or the owner of such vessel, aircraft or vehicle	1604
Manifested goods not found on board	\$20,000	Master of vessel; commander of aircraft; person in charge of such vehicle or the owner of such vessel, aircraft or vehicle	1605
Narcotic drugs not manifested	\$1,000 - \$5,000 per ounce	Master of vessel; commander of aircraft; person in charge of such vehicle or the owner of such vessel, aircraft or vehicle	1606
Discharge of goods without permission or transfer of goods on high seas adjacent to territorial waters	Penalty equivalent to twice the value of goods, but not less than \$50,000 (\$100,000 for prohibited goods transferred on high seas)	Master of vessel	1607
Untrue declaration	\$50,000 or, if knowing or reckless, \$200,000	Person making the declaration	1608
Importation contrary to law	Penalty equivalent to value of goods	Person who directs, assists financially or otherwise, or is in any way knowingly concerned in unlawful importation	1609

The *Revenue Code* authorizes the Minister, on petition of the person who has received the penalty, to remit the penalty upon such conditions as he deems reasonable and just *if* the Minister finds that the penalty was incurred without wilful negligence or without an intention to

defraud the revenue or to violate the law or existence of other mitigating circumstances (*Revenue Code*, Section 1622).

There do not appear to be any provisions in the current *Revenue Code* that specifically allow or require the Minister or Customs to reduce or withhold a penalty in cases where the person concerned voluntarily disclosed the circumstances of the infraction before it was detected by Customs.

There are no specific provisions in the *Revenue Code* concerning the form and content of notice to be given to persons upon whom the penalty is imposed.

As an alternative to civil penalties provided under the current law, the draft *Customs Code* provides for an administrative fine for material errors or omissions in goods declarations submitted to Customs and for failure to comply with the conditions of licenses issued by Customs. Consistent with the TFA measure, these provisions authorize increased fine amounts for repeated violations; no liability for a fine where the person concerned makes a voluntary disclosure to Customs; and no liability where the Commissioner General finds certain mitigating circumstances are present. These provisions also require Customs to notify the person concerned in writing of an assessment of a fine, and provide the person with an opportunity to respond. (Sections 1700-1707, draft *Customs Code*)

Procedures and Processes

Customs does not appear to have issued any procedures, guidelines or instructions concerning assessment and mitigation of civil penalties. There are no provisions that, for example, define the form and content of the notification of penalties; the information to be included in a petition for mitigation; or the different factors Customs should consider in mitigation and the weight to be given to each.

There do not appear to be legal provisions or practices that would permit a Customs officer who detects an offense or imposes a penalty to obtain a share of penalties or duties recovered.

Other Issues

None observed.

E. Suggested Reform Actions

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).
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.

F. Technical Assistance Needs

1. Technical expertise to support development of guidelines for the assessment and processing of customs penalties under the draft *Customs Code*, when enacted.

2. Training of customs officers and private sector on proper procedures for the assessment and processing of customs administrative fines and penalties under the draft *Customs Code* (when enacted).

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.1 Pre-arrival Processing

A. Summary of TFA Measure

- Importers shall be permitted to submit the import documentation and other required information, including the manifest, prior to arrival of the goods in order to expedite the release of the goods on arrival.
- Importers shall be permitted to submit the documentation for pre-arrival processing in electronic format where appropriate.

B. Level of Alignment: Partially aligned

C. Main Points

1. The current *Revenue Code* does not contain any provisions that would prevent a manifest to be submitted prior to arrival of the goods, or prevent Customs from processing such documents prior to arrival. However, the law does allow the Minister to refuse an import entry made prior to arrival of the goods.
2. There are no rules, regulations or other formal instructions issued by Customs concerning use of pre-arrival declaration and processing.
3. In practice, vessels at the seaport are required or requested to submit an electronic manifest to the ASYCUDA World System prior to arrival, and importers are encouraged to submit their declarations to the system prior to arrival (provided the manifest has been submitted). In law or practice, Customs does not allow pre-arrival release.
4. In practice, the manifest and import entry are required to be submitted electronically to the ASYCUDA World System; however, print copies of the manifest, declaration and all supporting documents are also required to be presented.
5. There appears to be a 2002 *Electronic Transactions Law* that provides a legal basis for fully paperless pre-arrival processing but the required implementing regulations and procedures have not yet been prescribed. Similar provisions are included in the draft *Customs Code*, which further provides for electronic record-keeping.
6. The draft *Customs Code*, if enacted, would require carriers to declare cargo and vessel/journey details prior to arrival in Liberia under regulations to be prescribed by the Commissioner General, and would permit declarants to make goods declarations prior to the arrival of the goods.

D. Description of Current Situation

Policy and Legal Framework

The current *Revenue Code* appears to require the carrier to submit the manifest to Customs only on arrival of the vessel or aircraft in Liberia (Sections 1415, 1416, and 14114, *Revenue Code*). However, there are no provisions that would prevent the carrier from submitting the manifest prior to arrival, or that would prevent Customs from processing the manifest prior to arrival.

On the other hand, with respect to an entry (the declaration), the current *Revenue Code* provides that the Minister may refuse a submitted entry if “he is not satisfied that the goods were imported before the time of delivery of the entry” (Sections 14151, *Revenue Code*). This appears to require the goods to have arrived before a declaration can be made.

The draft *Customs Code* will generally require carriers to submit a declaration of cargo and the vessel/journey details prior to arrival in Liberia. The draft Code requires the Commissioner General to establish by regulation the necessary measures to implement this advance reporting requirement, including form and content of the advance notification, time periods for making the notification, and any exceptions thereto. In addition, the draft *Customs Code* permits a goods declaration to be lodged prior to the arrival of the goods in Liberia, provided that the goods have been loaded on the carrier for transport to Liberia (Sections 1400 and 1500, draft *Customs Code*).

Liberia's legislation appears to provide for the use of electronic documents.⁶ The *Electronic Transactions Law* generally provides that electronic documents and signatures shall have the same legal effect as paper documents and handwritten signatures, subject to certain conditions. One condition is that the circumstances under which exchange of electronic documents with a government authority will be allowed must be prescribed by regulation of the Ministry of Foreign Affairs and/or relevant other relevant ministry (e.g., LRA). To date, it does not appear that any such regulations have been prescribed to allow use of electronic versions of the manifest, declarations, and supporting documents in place of paper documents and, in practice, Customs requires printed copies of everything to be submitted. The draft *Customs Code* contains similar provisions authorizing the Commissioner General, in accordance with regulations that shall be prescribed, to allow any authorized person to submit required declarations and documents (e.g., the goods declaration and supporting documents) in electronic form, without the need for a paper submission, as well as to keep all required books and records in electronic form. (Sections 101-106, draft *Customs Code*).

Procedures and Processes

There are no rules, regulations or other formal instructions issued by Customs concerning use of pre-arrival declaration and processing. There do not appear to be any formal provisions, for example, that specify which documents or data may or shall be submitted prior to arrival, what time limitations shall apply, what consequences apply where conditions are not observed, etc.

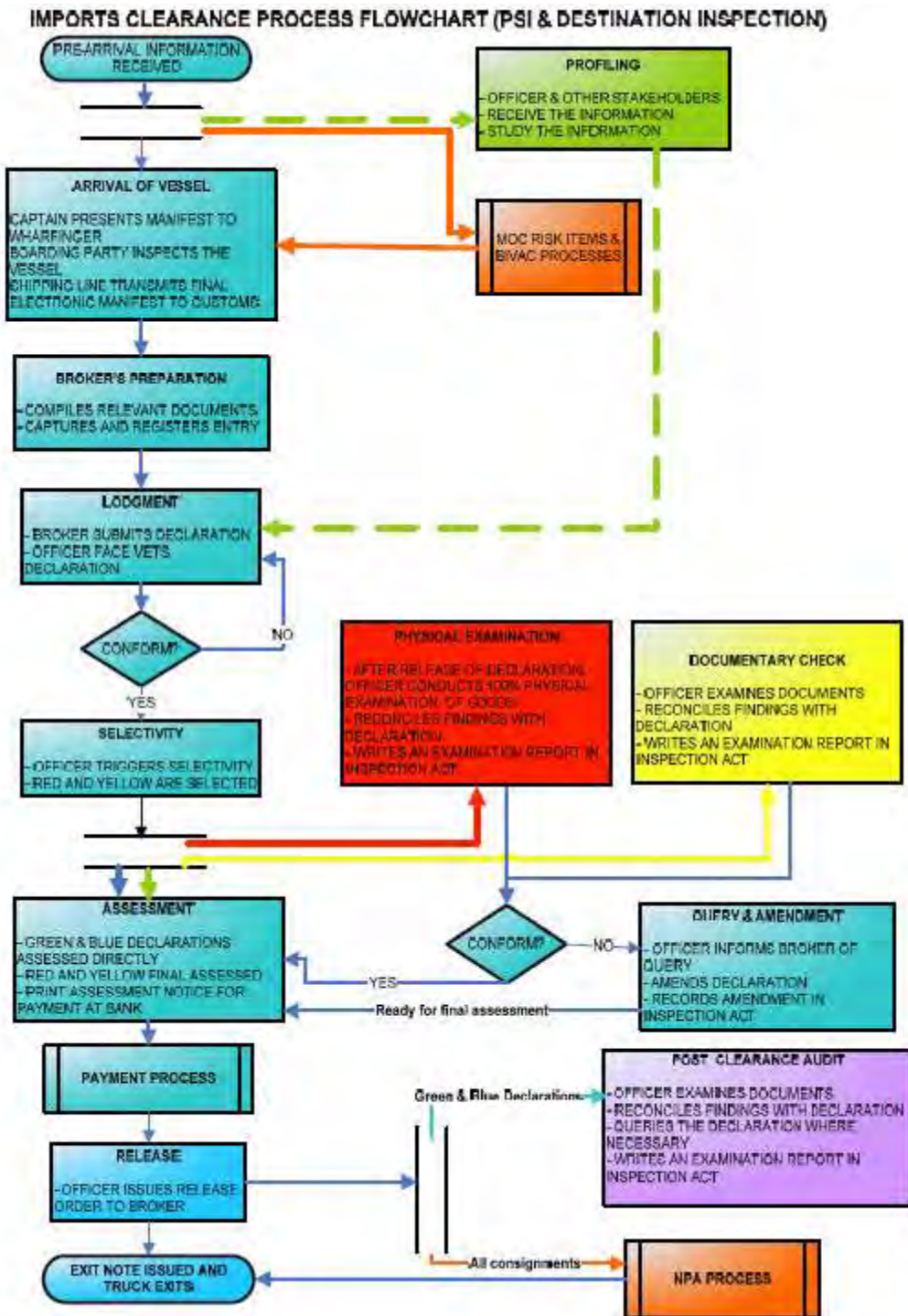
However, at the customs offices where ASYCUDA World is implemented (which include the Freeport, where most imports to Liberia are received), Customs manifest and declaration processing or workflow is determined by the ASYCUDA World System. As a result, in practice at the Freeport, pre-arrival submission and processing is implemented to a limited extent. In particular, the ASYCUDA World process allows for manifest data to be submitted prior to the arrival of the vessel for purposes of Customs risk profiling. (We were advised by stakeholders that while the same requirement of advance submission of manifest data applies to air cargo, it is not yet implemented because the airlines are not yet connected to the ASYCUDA World System).

The following is a high-level depiction of actual workflow⁷ which includes pre-arrival submission and processing of manifest data.

⁶ A copy of this 2002 Electronic Transactions Law was obtained from the WTO Secretariat, which received it from the government during the course of Liberia's accession negotiations. The law is not available or mentioned on government websites (including the MoCI website, which includes for download a version of the General Business Code, of which this Electronic Transactions Act is said to be a new chapter) or LiberLII database. Accordingly, we are not certain if this law is actually enacted.

⁷ This process flow is based on WTO Working Party Report and Ministry of Finance, Bureau of Customs & Excise, ASYCUDA Trade Manual (February 2010). The latter was prepared by the UNCTAD Functional Project team. As stated in that manual

Figure III.15 Import Clearance Process



“The ASYCUDA Trade Manual is a compilation of the new systems and procedures required to work with the introduction of ASYCUDA World. The document includes, among other things, changes in procedures, new codification standards and new documentation. It is intended mainly for the use of the Trading community, Customs staff and other relevant stakeholders as a guide to how the Bureau of Customs systems and procedures would be operating with effect from the introduction of the new Customs system, ASYCUDA World.”

This process is described in the WTO Working Party Report as follows⁸-

Customs Clearance Process

162. The Ministry of Finance and Development Planning had begun the process of modernizing the customs operations. In 2009, with funding from the African Development Bank, it had begun implementing the Automated System for Customs Data (ASYCUDA), to enhance the customs clearing process at the Freeport of Monrovia. This system had streamlined the customs clearing process, thereby facilitating a freer flow of international commerce and reducing business clearing costs with a positive impact on economic growth.

163. The new custom processes could be categorized into 11 steps:

(i) Pre-arrival information and profiling:

The shipping lines sent advance cargo information electronically to customs. Customs might use the pre-arrival information for risk profiling and targeting. This information might feed into the clearance process directly or might be used for future profiling purposes and statistical analysis. The consignee provided the broker with all relevant documents which included, but were not limited to, the Clean Report of Finding (CRF), bill of lading, the invoice and the packing list, etc.;

(ii) Arrival of vessel:

On arrival of the vessel, the cargo was offloaded and placed in the port premises. The captain of the vessel submitted the Manifest to the Wharfinger (customs officer) to confirm arrival of cargo. The boarding team carried out their due inspections of the vessel and report their findings to the Wharfinger where applicable. The shipping line, in collaboration with the NPA, conducted the tally of the arrived cargo. The shipping line amended and stored the electronic manifest in ASYCUDA World to include any additions or subtractions to the manifest before sending it to customs for final validation. Customs then validated the electronic manifest in preparation for the broker's usage;

(iii) Broker's preparation:

The broker proceeded to capture and register the declaration (IM4, IM5 or IM6) ensuring that all fields relevant to the type of declaration were filled in correctly to avoid any queries that might delay the process. All supporting documents relevant to the regime of the declaration had to be attached to the declaration ready for submission to customs;

(iv) Lodgement:

The broker then lodged the entry with customs. Entries that were received at this point were required to have been registered in ASYCUDA World. Receipt of the entry at the lodgement section marked the official receipt of the entry document into customs control. Once received the entry had to always remain within customs control and was never subsequently returned to the agent until the distribution stage;

⁸ The same description appears in the ASYCUDA Trade Manual referenced in footnote 7, above.

(v) Selectivity:

On presentation, all entries were subjected to checks which aimed at ensuring that: (i) the form was legible and complied with the requirements for a computer generated entry; (ii) the entry had been properly completed, *e.g.*, signed and dated; and, (iii) the appropriate supporting documents were attached. If errors were identified in the entry, the documents were referred to the broker. If there were no queries on the entry, it was passed to the next stage of processing, selectivity at assessment. The assessment section was the hub of entry processing. The assessment officer received the entry package and called the entry on the screen using the goods clearance module. Once the entry was identified, the assessment officer activated the assessment facility in ASYCUDA World. This action triggered the system's selectivity and, as a consequence, entries were automatically routed to either of four lanes: (i) Green Lane: no selection - entry might be released without further scrutiny; (ii) Yellow Lane: selected for documentary check; (iii) Red Lane: selected for physical examination; and, (iv) Blue Lane: selected for post clearance action, but entry might be released. After completion of a documentary check or physical examination, entries were taken through to the final assessment. Once duties, taxes and any other fees had been assessed, the assessment officer would print an assessment notice and give it to the broker. The CRF might be examined using risk management principles;

(vi) Queries and amendments:

This function was concerned with the treatment of entries that were found to be in error at any of the functional areas in the clearing process. The query and amendment function controlled the transmission of error advices to the broker and also all subsequent amendments to the entry data and the conducted final assessment;

(vii) Payment:

The broker obtained a manager's cheque from a commercial bank, and submitted it to the CBL for payment of duty. On receipt of the payment, the CBL input the payment details into the ASYCUDA World System and on validation printed a receipt to confirm payment and passed it to the broker. The broker submitted the receipt to the customs officer in preparation for release;

(viii) Release:

When all customs formalities were completed, including confirmation of payment, the customs release officer would issue a printed Release Order to the appropriate broker. Distribution of documents would be maintained. The Customs officer dedicated to this function was responsible for physically distributing the document copies that were retained by customs and those that were delivered to other stakeholders. In addition, the customs officer was also responsible for passing entries originally routed to the Green Lane and Blue Lane to the post clearance audit section;

(ix) Post-clearance audit:

The post-clearance audit section was responsible for the performance of an off-line verification of the Green Lane and Blue Lane entries, after the goods had been released. On completion of this action, the entry was forwarded to the archives section. In addition, the post-clearance audit section was responsible for a percentage check of Yellow Lane and Red Lane cleared entries to provide quality assurance of the system risk management profiles.

(x) The NPA Process:

The NPA obtained delivery order from the shipping line and prepared bills for payment of port charges. The broker took bills to the bank, paid and then took the deposit slip to obtain official receipt from the NPA. Finally, the NPA prepared a gate pass.

(xi) Exit:

On completion of all processes related to customs and other stakeholders, an exit note was issued from ASYCUDA World by the officer at the exit gate. Together with the gate pass, the exit note was presented to the exit gate officers/stakeholders like the NPA, to allow the vehicles/cargo to exit the customs premises.

Other Issues

The high level of physical control of goods (red channel) would appear to reduce the utility of the pre-arrival declaration procedure.

A technical limitation on use of the pre-arrival goods declaration is that the ASYCUDA World System requires that the manifest be submitted before a goods declaration can be registered.

Stakeholders identified the need for additional awareness-raising in the private sector on the advantages of pre-arrival lodging of SAD.

E. Suggested Reform Actions

1. Under authority of the draft *Customs Code*, 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).
2. Develop and implement SOPs to ensure uniform and proper application of pre-arrival processing.
3. Under authority of the draft *Customs Code*, assess and implement operational and technical procedures to require submission of supporting documents only where a transaction is selected for examination (yellow or red channel).
4. Under authority of the draft *Customs Code* and the *Electronic Transactions Law*, 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.e., eliminate submission of paper copies).
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.
6. Undertake consultations with all stakeholders among the border agencies and the business community to ensure the system is implemented effectively.

F. Technical Assistance Needs

1. Technical expert to assist in the development of regulations and procedures to implement pre-arrival declaration processing and advance cargo reporting consistent with WCO standards.
2. ASYCUDA expert to evaluate technical limitation on submission of manifest before goods declaration.

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.2 Electronic Payment

A. Summary of TFA Measure

- To the extent practicable, governments should allow electronic payment of duties, taxes, fees and charges

B. Level of Alignment: Not aligned

C. Main Points

1. There is no legal basis for electronic customs payments; the *Revenue Code* and implementing regulations require payments of duties, taxes and fees to be made in US dollars.
2. In practice, payment is made by cash. At the Freeport, customs-related payments are required to be made directly by bank manager's cheque to a commercial bank which, as a facilitation measure, is located at the Freeport adjacent to the customs office.

D. Description of Current Situation

Policy and Legal Framework

There does not appear to be a legal basis for electronic payment of duties, taxes and fees.

The *Revenue Code* states that taxes (which include customs duties) may be paid in Liberian dollars or US dollars but that the government may, by regulation, require customs duties to be stated and paid in US dollars and require user fees, license fees and other fees, which are designed to cover the cost of providing a service, to be stated in US dollars.

In January 2016, the Ministry of Finance issued a regulation that requires all import duties, international GST, excise and all customs-related fees to be paid in US dollars (Administrative Regulation No. 1.6-2-2/MFDP/FAD/RTP/04/01/2016).

Procedures and Processes

In practice, at the Freeport, we were advised that all payments of customs duties, taxes and fees on goods are required to be made by means of a bank manager's check submitted to a commercial bank office that is located at the port within the customs building. Upon payment, the bank issues a receipt which is then used by the declarant to complete the customs processing.

Figure III.16 Bank Office at Monrovia Freeport



At customs land border offices, where the volume of imports is much lower, payments appear to be made by cash or bank check directly to the local Customs Collector, who then transfers the money on a periodic basis (e.g., weekly) to LRA in Monrovia.

Other Issues

No additional issues noted.

E. Suggested Reform Actions

1. Assess cost-benefit, demand, and suitability of e-payment options for payment of customs duty and taxes in Liberia (*e.g.*, credit card, debit card, automated debit, mobile payments, *etc.*)
2. Assess and develop as required the legal and technical framework to support the implementation of the relevant electronic payment method.

F. Technical Assistance Needs

1. Legal expertise for assessment and development of legislation and implementing rules.
2. Technical expertise for assessment and implementation of the relevant electronic payment option.

G. Implementation Priority: Low

There did not appear to be a particular demand by stakeholders for immediate implementation of electronic payment.

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.3 Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges

A. Summary of TFA Measure

- Governments shall allow importers to obtain release of their goods, under a guarantee, if required, prior to the final determination and payment of customs duties, taxes, fees and charges where the final determination is not completed prior to, upon arrival or as rapidly as possible after arrival
- Any required guarantee shall be limited in amount to the equivalent of duties, taxes, fees and charges to which the goods may be liable, as determined by Customs
- If the importer commits an offense, Customs may require a guarantee for the potential fine or penalty as a condition for the release of the goods (however, the release of goods in cases of violations of law or fraud shall be determined by national law)
- Customs shall discharge the guarantee without delay when no longer required for its intended purposes and/or when all requirements have been met

B. Level of Alignment: Partially aligned

C. Main Points

1. The *Revenue Code* provides a legal basis for the release of goods under an incomplete entry and guarantee where “impracticable” to determine the amount of duty and tax payable; however, it appears that no implementing rules or instructions have been issued and that this procedure is not applied in practice.
2. The *Revenue Code* authorizes the Minister, by regulation or specific instruction, to require a bond and define bond conditions; it does not appear that any regulations or instructions have been developed.
3. To allow release before final determination of duty and tax, the draft *Customs Code* would establish a general procedure that allows goods to be released on the basis of an incomplete or provisional declaration, under guarantee as may be required by the Commissioner General, subject to the submission of a supplementary declaration providing final information for duty and tax assessment.

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* contains provisions to support the implementation of this TFA procedure, but it is not applied in practice.

Section 14232 authorizes the Minister to allow goods to be delivered where “it is impracticable to ascertain whether any or what duty or charges are payable” *provided* that the importer gives security “by deposit or otherwise” to the satisfaction of the Minister for any amount which may be payable. Moreover, in such cases, the law allows the importer to submit an incomplete entry for release of the goods, with the information that is then known to the importer, provided that the importer supplies the missing information “as soon as possible”.

Once the Minister determines the amount payable, Section 14232 requires the Minister to notify the importer with the amount due. The importer is required to pay that amount or the difference between that amount and any amount deposited. If the importer disputes the Minister's determination, the law provides that the importer may request arbitration "in accordance with the laws of the Republic of Liberia".

The draft *Customs Code* would provide for a "provisional or incomplete declaration" procedure whereby goods may be released to the declarant on the basis of a goods declaration that does not contain all required information (e.g., customs value), or contains estimated information. Under this procedure, the declarant would be required to submit a final declaration following the release of the goods. The law requires the Commissioner General to prescribe regulations necessary to implement this measure, such as the form of the incomplete or provisional declaration and the time period by which the supplementary declaration must be made. (Sections 1504-1505, draft *Customs Code*).

In addition, the draft *Customs Code* would allow goods to be released where a final determination of duty and tax cannot be made due to pending laboratory analysis of samples, detailed technical documents or expert advice, provided the declarant has submitted a guarantee for potential duty and tax and the goods are not subject to prohibitions or restrictions (Section 1530, draft *Customs Code*).

These provisions of the draft *Customs Code*, if enacted, would replace Section 14232 of the current *Revenue Code*.

With respect to guarantees, Section 1628 of the *Revenue Code* generally authorizes the Minister, by regulation or specific instruction, to require provision of a bond or other security as necessary to protect the revenue or assume compliance with the law, to allow use of consolidated bonds, and to prescribe the conditions and form of the bond as well as to fix the amount.

The draft *Customs Code* contains similar provisions concerning the Commissioner General's authority to require presentation of a guarantee. However, the draft Code further defines the forms of security that may be used; requirements as to who may act as guarantor; and the level of guarantee that may be required, among other measures. (Sections 1645 – 1652, draft *Customs Code*)

(Section 14152 of the *Revenue Code* does authorize the Minister to issue special delivery permits to allow perishable goods, and other goods "on good cause being shown," to be released prior to an entry being made. This "special permit" procedure is discussed in TFA Article 7.9 below, the measure concerning special procedures for perishable goods.) (*Procedures and Processes*)

It does not appear that Customs has issued any rules, guidance or instructions to implement the simplified release procedures provided under Section 14232 of the *Revenue Code*, and we were unable to confirm that this procedure is applied in practice. Stakeholders advised that other than the "special permit" procedure, there are no special or simplified release procedures.

It does not appear that Customs has issued any rules, guidance or instructions concerning requirements for bonds, such as the amount of bonds that shall be required or provisions for the discharge of bonds.

Other Issues

None identified

E. Suggested Reform Actions

1. Upon enactment of the draft *Customs Code*, develop and publish rules and operational guidelines (such as SOPs) to implement the incomplete and provisional declaration procedure based on international best practice standards (e.g., 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.
2. Upon enactment of the draft *Customs Code*, 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.
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).

F. Technical Assistance Needs

1. Technical assistance to develop a provisional or incomplete declaration procedure consistent with international best practices, including other country models (e.g., EU).

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.4 Risk Management

A. Summary of TFA Measure

- Customs shall apply risk management control in connection with import, export and transit of goods
- Customs shall concentrate control on high risk consignments and expedite the release of low-risk goods
- Appropriate selectivity criteria should be used in applying risk management

B. Level of Alignment: Partially aligned

C. Main Points

1. The *Revenue Code* contains a legal basis for the application of selective customs controls based on risk management.
2. For those local customs offices reliably connected, the ASYCUDA World selectivity module is intended to direct customs control interventions; selectivity in all other customs offices (e.g., most or all offices located outside of Monrovia) is manual.
3. A central risk unit at LRA manages the selectivity criteria in the ASYCUDA World System; obtains feedback from local offices through ASYCUDA and manual reporting of destination inspections; and regularly communicates/follows up with local customs offices.
4. The primary focus of risk is revenue protection; with the exception of a list of goods that are prohibited for import or export, other agency requirements are not yet included in ASYCUDA World selectivity.
5. In practice, stakeholders indicate that the majority of import transactions are physically examined on arrival, including all goods that are required to undergo Pre-shipment Inspection in the country of export but fail to do so.

D. Description of Current Situation

Policy and Legal Framework

Although there are no specific provisions, the current *Revenue Code* would allow Customs to apply risk management and selectivity in the exercise of customs controls. In particular, the Code states that the extent of examination of goods shall be within the discretion of the Customs officer.

Examination of Imported Goods

Except as otherwise provided under the customs laws, no imported goods, whether or not entry has been made thereof, shall be released from customs custody until they have been 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; and those officers may take samples of the goods to assist them in the determination of any relevant fact.

Source: Section 141629(a), *Revenue Code*

There do not appear to be any further provisions in the *Revenue Code* that would prevent Customs from implementing selective control based on risk analysis, such as provisions requiring inspection or examination of all or a specified number of transactions.

The draft *Customs Code* would explicitly require Customs to exercise all customs controls on the basis of risk management principles.

Section 1760 Customs Controls

Customs controls, other than random checks, shall primarily be based on risk analysis using electronic data-processing techniques where available, with the purpose of identifying and evaluating the risks and developing the necessary counter-measures, on the basis of criteria developed at national, local and, where available, international level.

Source: Section 1760, draft Customs Code

Procedures and Processes

We were advised by LRA stakeholders that a central risk management unit comprised of five persons is established at LRA. This unit is responsible for defining selectivity criteria and (through a LRA technical services unit) inputting the criteria into the ASYCUDA World System, which is then applied by those customs ports that are connected to the system (*e.g.*, Freeport and the airport in Monrovia). Apart from communicating risk criteria via ASYCUDA, the unit communicates through email or directly with senior officers at local offices, and follows up on actions taken on a monthly basis.

We were further advised that this unit obtains feedback both through the inspection reports that are recorded on the system (we were advised that all inspections at the Freeport are recorded in the ASYCUDA Inspection Act) as well as paper records of destination inspections and infractions found. We were also advised that this unit has begun creating risk profiles of individual importers (compliance history etc.) and has the intention to do so for other trade actors, such as carriers.

Where a customs office is not connected to the ASYCUDA World System, we were advised that risk management is carried out manually; that the central unit informs the local office of particular risks, that the local office selects for control manually, and that the feedback to the central unit is manually reported. This is the practice at most or all of the land borders or other offices outside of Monrovia.

We were not able to confirm whether LRA has established an SOP to ensure uniform application of risk management for customs control (such as policy and procedures on selectivity and inspection reporting, both for offices using ASYCUDA and for offices using manual processes).

We were advised by LRA stakeholders that, at present, the primary focus of risk management is revenue. Other agencies' risk criteria (*e.g.*, Quarantine) are not incorporated in the ASYCUDA System (however, it appears a prohibited goods list, including goods prohibited under laws enforced by other agencies, is incorporated).

We were not able to confirm the rate or percentage of import transactions that were subject to documentary examination or physical checks. However, private sector stakeholders indicated that all or nearly all goods were subject to physical inspection (it was not clear what percentage of these transactions were selected as red channel by central Risk Management Unit criteria, or

originally green or yellow channel transactions and redirected by the local office to red). Moreover, in accordance with Liberia's contract with BIVAC, any goods that are required to undergo Pre-Shipment Inspection in the country of export and fail to do so are put under Destination Inspection (e.g., physical examination) when declared for import into Liberia, regardless of the level of risk presented.

Other Issues

None observed

E. Suggested Reform Actions

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.
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.

F. Technical Assistance Needs

1. Technical expertise and training to support Customs continued development risk management technique, procedures, and administration, and extension of ASYCUDA functionality as required.

G. Implementation Priority: High

This TFA measure is recommended high priority due to the dependency of other reforms on the prior establishment of a risk based system of control. Moreover, this measure is included in Liberia's WTO Post Accession Implementation Plan.

H. Existing Donor Support: World Bank/IFC

I. Lead Agency: Customs

Article 7.5 Post-clearance Audit

A. Summary of TFA Measure

- Customs shall use post-clearance audit “with a view to expediting the release of goods” and, wherever practicable, to inform risk management
- Persons or goods subject to post-clearance audit should be selected on the basis of risk, which may include appropriate selectivity criteria
- Audits must be conducted in a transparent manner and the persons subject to audit should be notified about audit results

B. Level of Alignment: Substantially aligned

C. Main Points

1. Liberia’s legislation provides the legal basis for the implementation of post-clearance audit consistent with the requirements of the TFA.
2. Audit targets are selected on the basis of risk of potential non-compliance.
2. A draft SOP, based on the draft *Customs Code*, has been developed to define policies and procedures for the proper conduct of an audit, including notification and communications with the auditee consistent with the transparency obligations of the TFA measure.
4. Audit results are used by the risk management unit in connection with the application of its Compliant Trader Program.

D. Description of Current Situation

Policy and Legal Framework

Liberia’s legislation appears to provide the necessary authority to conduct post-clearance audits.

The *Revenue Code* requires any person with a tax obligation (which includes customs duties) to maintain, for a period of seven years, books and records, including customs documentation related to imports and exports, adequate to substantiate the tax due, and to produce them when requested. Such persons must allow Ministry inspection of their records and business premises upon request, “within reasonable bounds of consideration for the convenience of the taxpayer”. Penalties are defined for failure to comply with these obligations. (Section 55, *Revenue Code*)

Section 1626 of the Code authorizes the Minister and other specified officers to require owners, importers, consignees or other persons to appear and be examined on any matter respecting classification, value or duty on goods imported or exported and to produce documents related to such goods.

Section 1627 provides that if persons who import or export goods, or deal in such goods, fail to allow Customs access to their accounts related to value or classification of goods, the Minister, under regulations to be prescribed, can prohibit import or export of goods by such persons or withhold clearance of their goods.

The Code also contains provisions to ensure protection of confidential information obtained from persons in the course of an audit (Section 54, *Revenue Code*).

Procedures and Processes

Stakeholders advised that a Guidelines and Standard Operating Procedures (SOP) manual is under development for use by the PCA Section of LRA (a copy was provided to us). Consistent with the TFA measure, the manual sets out detailed guidance for the benefit of customs officers on carrying out an audit, including–

- audit planning and selection of audit targets based on strategic planning and risk management methodology
- notification and information to be disclosed to the trader-auditee (*e.g.*, written notification of the audit, initial conference, closing conference to discuss findings, audit report)

It appears that this SOP is not yet finalized, and was written in reference to the new *Customs Code*, which is not yet enacted.

Apart from this SOP there do not appear to be any administrative or operational rules, instructions or other guidance on customs audits for Customs officers.

Consistent with TFA requirements, as noted in the discussion of TFA Article 7.4, we were advised by LRA stakeholders that PCA results are used in connection with determining a trader's eligibility for the Compliant Trader Program and assigning selectivity channels.

Other Issues

A post-clearance audit unit was established at LRA in 2009. It is comprised of a staff of 23, of which 11 are auditors (who conduct compliance audits of traders) and the rest are verifiers (who verify individual transactions). We were advised that all auditors are experienced customs officers and that some have received training in audit techniques. Approximately 30 audits are planned per calendar quarter, although due to scheduling or other conflicts, only about half of those are actually executed.

E. Suggested Reform Actions

1. Provide further training to audit staff on accounting and compliance audit standards and techniques, including familiarity with commercial financial/accounting systems used in Liberia.

F. Technical Assistance Needs

1. Technical expertise to provide training support to audit staff on accounting and audit standards and techniques, and risk assessment for audit planning.
2. Assess any requirements for/provide audit management software.

G. Implementation Priority: High

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.6 Establishment and Publication of Average Release Times

A. Summary of TFA Measure

- Customs and other border authorities are encouraged to measure and publish, on a periodic basis and in a consistent manner, the average time it takes to release goods, using tools such as the WCO Time Release Study
- The government is encouraged to share experiences in carrying out these measurements with the WTO trade facilitation committee

B. Level of Alignment: Not aligned

C. Main Points

1. Formal policies, procedures or instructions have not been developed to implement systematic periodic time release studies, and persons within Customs have not been trained on the WCO Time Release Study methodology to conduct such studies.

D. Description of Current Situation

Policy and Legal Framework

There are no specific legal or policy provisions to require a time release study (TRS) to be conducted on a periodic basis and the results published.

Customs has not undertaken a TRS based on WCO methodology.

Procedures and Processes

Formal procedures, processes or instructions on the conduct of a time release study with WCO methodology have not yet been developed.

Other Issues

Although guides are available to WCO members on the WCO website, Customs has not received formal in-country training on methodology for the implementation of a time release study.

E. Suggested Reform Actions

1. Develop formal policies and procedures for periodic measurement of average release times (ensuring that the processes of all stakeholders at the port/airport/land border are included within the scope of the study).
2. Designate responsibility for the design and implementation of the study.

F. Technical Assistance Needs

1. Technical expertise to assist Customs officers in developing TRS procedures and to provide training on TRS methodology and assistance to undertake a TRS.
2. Assessment of possible enhancements to ASYCUDA World System to support TRS.

G. Implementation Time Line: High

This TFA measure is recommended high priority because it will provide the government with a means to set a baseline and periodically measure the impact of trade facilitation reforms. Moreover, it is a measure that is included in Liberia's WTO Post Accession Implementation Plan.

H. Existing Donor Support: World Bank Group/IFC

I. Lead Agency: Customs

Article 7.7 Trade Facilitation Measures for Authorized Operators

A. Summary of TFA Measure

- Additional trade facilitation benefits shall be given to “authorized operators” or those traders that Customs has determined present a low risk of non-compliance with legal requirements
- Governments shall publish their “authorized operator” qualification criteria
- Authorized operator schemes should be based on international standards, unless those are inappropriate or ineffective
- Governments shall allow other governments the possibility to negotiate mutual recognition of their respective authorized operator schemes

B. Level of Alignment: Not aligned

C. Main Points

1. At present, there are no legal or policy measures that require additional facilitations to be provided for authorized operators or otherwise allow for the establishment of an authorized operator program of the kind described by the TFA measure.
2. Customs has not yet developed or published any rules, procedures, guidelines or other administrative measures to implement an authorized operator program of the type described by the TFA measures; however, Customs has implemented an internal compliant trader program under which 38 traders to date have been classified for green channel treatment.
3. The draft *Customs Code* provides for the establishment of an authorized operator program under regulations to be prescribed by the Commissioner General.

D. Description of Current Situation

Policy and Legal Framework

There are no specific provisions in the current *Revenue Code* concerning the establishment or operation of an authorized operator program as described by the TFA measure.

The draft *Customs Code* authorizes Customs, under regulations that shall be prescribed by the Commissioner General, to allow authorized persons to use simplified customs formalities and controls of the type described in the TFA measure (Section 1515, draft *Customs Code*).

Procedures and Processes

There are no administrative policies, rules or procedures developed concerning an authorized operator program of the type described by the TFA measure, and such a program has not yet been implemented in practice.

However, LRA has established an internal compliant trader program (CTP). The Customs risk management unit analyzes compliance records of individual traders, by examining their import documents over a period of time, tax compliance, infractions and offenses, and PCA results, if any. Based on this analysis, the trader may be put on the CTP list and will be provided green channel treatment in the ASYCUDA World selectivity system (subject to random selections); otherwise, the analysis of the trader may require the trader to be put under the red (physical

inspection) or blue (post-release control) channels if not compliant. At present, 38 traders are on the CTP list, with reviews of other traders ongoing.

We were advised that a trader may request a review of his/her compliance history for this purpose (e.g., a trader that objects to being regularly selected for red or blue channel treatment).

Other Issues

None identified by stakeholders.

The PSI regime, which currently generally requires goods of all operators to be controlled by BIVAC at point of export or face destination inspection, may reduce the value of the authorised operator program to traders.

E. Suggested Reform Actions

1. Under authority of the draft *Customs Code*, assess and design an authorized operator program consistent with Liberia's trade environment.
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.
3. Under authority of the draft *Customs Code*, design/develop implementing regulations and procedures for the simplified clearance procedures that will be made available to authorized operators (e.g., terms and conditions for periodic declaration procedure).
4. Develop and publish a practical guide for stakeholders on the authorized operator program and associated simplified procedures (once implemented).

F. Technical Assistance Needs

1. Assistance in analysis, design and planning an authorized operator program appropriate to Liberia, taking into consideration models of comparable countries.
2. Assistance in establishing the required supporting rules, procedures, and administrative structure for the implementation of an authorized operator program.
3. Assistance in design of simplified procedures that may be offered to authorized operators (or generally).

G. Implementation Priority: Low

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.8 Expedited Shipments

A. Summary of TFA Measure

- Customs shall offer simplified procedures for the rapid release of air cargo (including exemption from payment of small amounts of duty) to persons who apply for such treatment
- Customs may limit only those persons or firms who fulfil certain criteria (*i.e.*, express consignment operators) to apply for expedited release treatment
- The criteria for the application for expedited release treatment shall be published

B. Level of Alignment: Not aligned

C. Main Points

1. At present, there are no specific legal or policy provisions that would allow or require Customs to provide for simplified or expedited release processing for expedited shipments arriving by air or otherwise.
2. The draft *Customs Code* authorizes the Commissioner General to prescribe by regulation simplified declaration, verification and release procedures for express consignment operators, including use of simplified data and documentation requirements.
3. At present, the *Revenue Code* provides a limited *de minimis* waiver of collection of duty and tax which covers only cases where there are differences between the amount declared and the amount finally determined.
4. The draft *Customs Code* would authorize the Minister to prescribe by regulation a general *de minimis* waiver to allow goods to enter without payment of duty, tax and fees where the total amount is 7,500 Liberian dollars, or such greater amount as the Minister may prescribe.
5. In practice, air cargo arriving at Monrovia airport is processed in the same manner by Customs as other cargo.

D. Description of Current Situation

Policy and Legal Framework

There are no specific provisions in the *Customs Code* or other legal acts concerning expedited release of express consignments or of air cargo generally, other than for a “special permit” procedure which applies to perishable goods and other goods where good cause is shown, such as imports for emergency purposes (see discussion under Article 7.9, below). However, the draft *Customs Code* authorizes the Commissioner General to define by regulation simplified declaration, verification and release procedures (including reduced data requirements and simplified forms) for goods carried by express consignment operators. (Section 1514, draft *Customs Code*)

At present, the *Revenue Code* authorizes the Minister to waive collection of duty, taxes or other charges in cases where the difference between the amount declared and the amount finally determined is less than 200 Liberian dollars. However, there does not appear to be a general “*de minimis* exemption” that would waive collection of duty in all cases where the amount owed is minimal (and not just in cases where there is a \$200 difference between the declared and finally

determined amount). Moreover, the law provides that the Minister by regulation may reduce the \$200 threshold or create exceptions thereto. (Section 1713, *Revenue Code*)

The draft *Customs Code* provides for a general *de minimis* exception that would allow Customs to waive collection of duty and tax where the total amount owed is 7,250 Liberian dollars or such greater amount as the Minister may prescribe by regulation (Section 1640, draft *Customs Code*).

Procedures and Processes

Other than the special permit procedure (see discussion under Article 7.9 (Perishable Goods), below) there are no specific procedures or processes defined for expedited release of air cargo shipments.

We were advised by stakeholders that all goods entering Liberia by air must be put under a goods declaration made on ASYCUDA World; there is no possibility for release based on the manifest alone regardless of type or value of goods (except perishables or other goods under the special permit procedure, as described below).

Other Issues

Stakeholders advised that air express companies maintain customs-licensed bonded warehouses at the airport, and that clearance of goods by Customs takes place at those warehouses. Customs staff are assigned to the warehouse, which is required to have office space for the staff, a terminal and a connection to the ASYCUDA World System.

E. Suggested Reform Actions

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)

F. Technical Assistance Needs

1. Technical expertise to support feasibility study

G. Implementation Priority: Low

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 7.9 Perishable Goods

A. Summary of TFA Measure

- Governments shall adopt or maintain procedures for the importation of perishable goods that:
 - allow release within the shortest possible time;
 - provide for release, where appropriate, outside Customs' normal business hours;
 - give priority to such goods when scheduling examinations;
 - allow such goods to be stored in appropriate conditions for their conservation, where facilities approved by the relevant authorities are available;
 - where practicable, and upon request, allow release to occur at these storage facilities; and
 - require Customs to give a written explanation to the importer, on request, when there is a significant delay in the release of the goods.

B. Level of Alignment: Partly aligned

C. Main Points

1. The *Revenue Code* contains a "special permit" procedure which allows imported perishable goods to be released on an expedited basis under guarantee, prior to the completion of a declaration and payment of duty and tax, and it appears that this procedure is applied in practice.
2. The *Revenue Code* authorizes the Minister to allow imported goods that have been entered to be moved to the importer's premises for examination, but it is not clear that this procedure is applied in practice.
3. The Monrovia Freeport does contain facilities for appropriate storage of perishable (refrigerated) goods; land border and airport facilities are said to be insufficient.
4. There are no formal procedures established by Customs to ensure perishable goods are given priority in examination and clearance.
5. There are no specific provisions in the *Revenue Code* or other legal measures that provide importers with a right to a written explanation in the event of a significant delay in release.

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* authorizes the Minister to issue, on request, a "special permit" to allow perishable goods (and goods of any other description, where good cause is shown) to be delivered "*prior to entry thereof*" (Section 14152, *Revenue Code*).

In addition to the "special permit" procedure, the *Revenue Code* authorizes the Minister to allow imported goods for which entry has been made to be moved from the place of landing (*e.g.*, the Freeport) to a warehouse or the private premises of the importer (Section 14162, *Revenue Code*).

The draft *Customs Code* authorizes the Commissioner General to define by regulation simplified declaration, verification and release procedures (including reduced data requirements and simplified forms) for perishable goods and live animals (Section 1514, draft *Customs Code*). This provision would allow use of the special permit procedure provided under the current law.

With respect to overtime services, the *Revenue Code* provides that the Minister, by regulation, shall prescribe procedures to be followed by any person who wishes to obtain customs services outside of official hours, the charges to be paid, and the overtime payments to be received by customs officers who work such hours (*Revenue Code*, Section 14245). We were unable to confirm that a regulation prescribing these matters had in fact been issued. Stakeholders stated that in rare circumstances Customs does allow the release of goods on an emergency basis outside of working hours, and customs officers can be made available in such cases.

Official hours are defined by law as 08:00 to 16:00 Monday through Friday, and 08:00 to 12:00 on Saturday, exclusive of official holidays (*Revenue Code*, Section 1400(g)(g)).

There are no specific provisions in the *Revenue Code* or other legal measures that provide importers with a right to a written explanation where there is a significant delay in the release of perishable goods.

Procedures and Processes

Stakeholders confirmed that there are no regulations, formal instructions or orders issued by the Minister of Finance or by Customs concerning the “special permit” procedure (defining, for example, the amount of guarantee required, the period of time during which formalities must be completed, the application requirements, whether a blanket permit can be obtained, *etc*).

We were advised by LRA stakeholders that, as a matter of practice, the importer who wishes to use the procedure must make an application to the Commissioner (not the port) prior to import of the goods and provide a guarantee.

Figure III.17 Special Release Permit Application

Customs Form TD 310

MINISTRY OF FINANCE BUREAU OF CUSTOMS

15018

APPLICATION FOR SPECIAL PERMIT FOR DELIVERY OF
PERISHABLE AND OTHER ARTICLES, IMMEDIATE
DELIVERY OF WHICH IS NECESSARY

Port _____
Date _____

To the Collector of Customs:

I hereby make application for a special permit for the immediate delivery of the articles described below

Shipped from _____ on the _____ which arrived or are expected to arrive
at this port on _____ 20 _____ or during the period from _____ 20 _____ to _____ 20 _____
to be entered in name of _____ B/L No _____ Place of Unlading _____

Quantity	Description	Value	Customs Notations

I declare the unusual loss or inconvenience will result from the delay in delivering the above described merchandise, the quantity and value or which, to the best of my knowledge, information, and belief are truly set forth above, and that entry therefore cannot be made for the following reasons:

_____ Importer or Agent

Permission is hereby given to release the articles described above.

Deposit required \$ _____

Bond number _____

_____ Collector or Wharfinger

To the Collector:

Articles released as described above

Date _____

_____ Wharfinger

Bureau of Customs, Ministry of Finance, Mauritius 74

We were also advised that the form of guarantee typically used for this purpose is a “manager’s check” drawn on the importer’s commercial bank. The amount of guarantee required by Customs is 150 percent of the duty payable on the goods, which is calculated based on the invoice value of the goods.

If the permit is approved, the goods may be directly released on the basis of the approved permit. Some time thereafter, the importer must complete the declaration for the goods and pay duty and tax owed.

There are no published regulations or instructions implementing the *Revenue Code* provision allowing goods to be moved to an importer's premises for examination, and we were not able to confirm that this procedure has been applied in practice.

We were advised by stakeholders that there are no formal policies or procedures to ensure the release of perishable goods on an expedited basis or to give priority to such goods when scheduling examinations. Some stakeholders advised that in practice the examination and clearance of such goods is given priority; others stated that examination of such goods is taken in turn with all other goods.

The Freeport has 20 and 40-foot refrigerated container stations available with electric connections. Stakeholders indicated that airport and land border points do not have sufficient facilities for the storage of perishable goods.

Other Issues

It was suggested by some stakeholders that the special permit procedure is unnecessarily delayed as it requires approval from the Commissioner. Delays are created in transporting the paper between LRA offices and the port.

E. Suggested Reform Actions

1. Under the authority of the draft *Customs Code*, and in coordination with the Ministry of Agriculture, LRA to develop and publish implementing regulations on-
 - 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);
 - clearance of perishable goods at premises of importer or other authorized place outside the port;
 - procedures for making/responding to a request for a written explanation where release is delayed;
 - 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 provided, *etc.*)
2. Under the authority of the draft *Customs Code* and implementing regulations, LRA to draft necessary operational orders or instructions (SOPs) for expedited release of perishable goods.
3. Develop and publish a practical guide for stakeholders on the simplified procedures for the import of perishable goods (once implemented).

F. Technical Assistance Needs

1. Technical support to establish the legal and regulatory regime for the expedited release of perishable goods

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 8 Border Agency Collaboration and Coordination

A. Summary of TFA Measure

- National border authorities/agencies shall cooperate and coordinate border controls and procedures to facilitate trade
- Countries with common land borders shall cooperate and coordinate procedures to facilitate cross-border trade

B. Level of Alignment: Partially aligned

C. Main Points

1. At present, there do not appear to be any specific legal or formal policy provisions or procedures established that require or provide for cooperation or coordination of border controls by the respective authorities. Jurisdiction and mandate of respective border agencies are defined in a general way in the *Executive Law* and a particular agency's enabling act. With limited exceptions, there are no formal arrangements established to define modes of cooperation among national border authorities.
2. The draft *Customs Code* will require Customs to cooperate closely and to coordinate with other government authorities where controls on goods are to be conducted by both customs and other such authorities.
3. In practice, Customs, MoCI, and BIVAC coordinate joint destination inspections. Otherwise, stakeholders advise that in practice there is limited coordination of activities among the different border authorities at the Freeport, and disagreement about their respective responsibilities and priorities.
4. Liberian authorities regularly consult with Sierra Leone on security and operational issues related to land border crossings.

D. Description of Current Situation

Policy and Legal Framework

Jurisdiction and mandate of the respective border authorities are defined in general terms by the *Executive Law* as well as the border authorities' specific enabling legislation, if any (*e.g.*, the *Revenue Code*, for Customs; the *Plant and Animal Quarantine Act*, for Quarantine).

At present, there do not appear to be any specific legal or formal policy provisions or procedures established that require or provide for cooperation or coordination of border controls by the respective authorities (for example, while the *Executive Law* allows for delegation of functions *within* a Ministry, there are no provisions for delegation across ministries). There are no formal provisions establishing inter-ministerial committees or similar bodies.

The draft *Customs Code* will require that where customs controls are to be carried out with respect to goods, and the same goods are subject to controls by other authorities, Customs shall closely cooperate and coordinate with those other authorities and endeavor to have the controls carried out at the same time and place. (Section 1522, draft *Customs Code*).

We were advised by stakeholders that border authorities have not entered into any MOUs or similar formal arrangements with respect to the coordination of their activities at the border,

other than an MOU between the ministries of Agriculture, Health, Justice, Commerce and Industry and MCC and EPA for the disposal of rejected goods.

Procedures and Processes

In practice, there appears to be limited coordination of activities among the different border authorities, and some disagreement about respective responsibilities and priorities. Stakeholders advise that clear roles and division of responsibilities are not well defined in law or fully agreed among the authorities.

An example given is the responsibility for the control of certain agricultural goods, particularly at the Freeport. Such goods are subject to MoCI control (to ensure compliance with standards, as provided by the *Executive Law*) and to Quarantine control (to ensure compliance with SPS requirements, as provided by the *Plant and Animal Quarantine Act*). However, only MoCI appears to be present at the physical inspection of goods at the time of clearance; Quarantine is present (or permitted to be present) only as a member of the party boarding the vessel on its arrival in Liberia and to view the unloading of the containers/cargo to dockside. We were advised that, in practice, neither Fisheries nor Quarantine has rejected an entry of containerized goods for at least five years because they do not physically inspect the goods presented for importation.

On the other hand, we were advised that at the Freeport there are joint security meetings among all the port actors that take place twice a week, in which emerging issues that can affect the working environment in the port are discussed.

Destination inspections are coordinated among Customs, MoCI and BIVAC.

Based on a review of procedures at Bo Waterside, it appears that there is a greater degree of coordination and cooperation among national authorities at the land border posts, where the representatives of the various authorities are located.

With regard to cross-border cooperation, we were advised that, based on Manu River Union recommendations, Liberia and Sierra Leone border authorities have conducted regular formal meetings to discuss operational and security issues. These meetings are chaired by the Immigration chief, with formal agendas and formal reports. These meetings were said to function well but have lapsed in recent times.

Other Issues

None identified

E. Suggested Reform Actions

1. Review and revise as necessary the legislation of respective border authorities to ensure a basis for coordinated border operations (*e.g.*, obligation to provide assistance, including exchange of information; authority to delegate functions; clear and consistent mandates with respect to border activities; authority to enter into agreements with other authorities, *etc.*).
2. Formally mandate Customs (*e.g.*, by an executive act or other formal policy instrument) as lead agency to ensure coordination and cooperation among border authorities.
3. Establish MOUs and procedures among border authorities to ensure other government agencies that require the examination of goods (*e.g.*, Agriculture and Health) can conduct their examination of goods concurrently with Customs and MoCI; ensure other authorities

with border control responsibilities under law are present at port/airport and land border crossings.

4. Assess and implement in the Customs ASYCUDA World System functionality to support the coordination of border agency controls (*e.g.*, incorporate other agency requirements in ASYCUDA selectivity; allow access and provide alerts to other border authorities).

F. Technical Assistance Needs

1. Technical assistance to develop a coordinated border management environment (including legal, procedural/operational, and technical support).

G. Implementation Priority: High

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

H. Existing Donor Support:

I. Lead Agency: Customs

Article 9 Movement of Goods Intended for Import under Customs Control

A. Summary of TFA Measure

- Customs shall allow imported goods to be moved from a customs office of entry to another customs office within the same customs territory where the goods would be released or cleared

B. Level of Alignment: Partially aligned

C. Main Points

1. The *Revenue Code* allows for movement of imported goods under bond without payment of duty from the port of arrival to an internal customs office for entry or warehousing.
2. There do not appear to be any published regulations or instructions implementing the domestic transit procedure described by the *Revenue Code*.
3. Although the procedure exists in law, it does not appear to be used or known to stakeholders.

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* provides that imported goods may be delivered without payment of duty for transportation by a “bonded carrier” from the port of entry to another port of entry or a warehouse in Liberia for entry, warehousing or re-warehousing (Section 14177, *Revenue Code*). Essentially the same procedures are provided in the draft *Customs Code* under the general transit procedure (Sections 1575 – 1578, draft *Customs Code*).

Bonded carriers are defined as Liberian-based common carriers that are licensed under bond by the Minister of Finance (Section 14175, *Revenue Code*). In places where a bonded carrier is not reasonably available, the law provides that the goods may be transported by a person other than a bonded carrier under such conditions as the Minister may allow.

Procedures and Processes

There do not appear to be any published regulations or instructions implementing the domestic transit procedure described by the *Revenue Code* or the use of bonds in connection with such movements.

We were advised by stakeholders that this procedure is not used in practice, and that no movements were known to have been made under this procedure. Stakeholders generally were not aware of this procedure.

Other Issues

None identified

E. Suggested Reform Actions

1. Develop rules, procedures, and operational guidelines and manuals required to implement a modern, RKC-consistent transit procedure.

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.
3. Assess implementation of forms of security for transit movements other than duty deposit, including legal framework, procedures, economic feasibility, and so forth.

F. Technical Assistance Needs

1. Technical expertise to evaluate and implement, if feasible, extension of the ASYCUDA World System to customs offices outside of Monrovia (particularly those inland customs offices, if any, where in-bond movements are likely to be made).
2. Financial support and equipment required for the extension of ASYCYDA World, if feasible.

G. Implementation Priority: Low

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 10.1 Formalities and Documentation Requirements

A. Summary of TFA Measure

- Governments must review proposed and existing import, export and transit formalities and documentation requirements with a view towards simplifying or reducing them, and ensure formalities and documentation requirements are-
 - adopted/applied with a view to rapid release and clearance
 - adopted/applied to reduce time and cost of compliance for traders
 - revised, if a less trade restrictive solution is available
 - eliminated, if no longer required

B. Level of Alignment: Not aligned

C. Main Points

1. There are no formal legal or policy provisions that require border authorities to assess the trade facilitation impact of proposed and existing import/export formalities and documentation requirements on the basis of the factors described in the TFA measure.
2. In practice, border authorities are said to consult with their stakeholders on proposed laws and, in the context of such consultations, stakeholders may ask border authorities to consider the trade facilitation impacts of the proposals.

D. Description of Current Situation

Policy and Legal Framework

There are no formal provisions to require Customs and other border authorities to review proposed or existing import/export rules, formalities or documentation requirements for the purposes described in the TFA measure. Liberia does not require by law or formal policy, for example, an economic or “trade facilitation” impact analysis to be conducted prior to the adoption of any proposed, new or changed requirements or that such an analysis be conducted by border authorities on a periodic basis with respect to their existing requirements.

Procedures and Processes

There are no procedures and processes established for the evaluation of proposed, new or changed import/export formalities and documentation requirements of border authorities for purposes described in the TFA measure. There are no persons formally assigned this responsibility in the border authorities or government, and no persons trained to conduct this kind of impact analysis.

As noted in the discussion under Article 2.1 (Opportunity to Comment and Information before Entry into Force), above, Customs and other border authorities have begun to consult their stakeholders prior to the adoption of proposed new laws, and such consultation may allow stakeholders to raise factors described in the TFA measure. Otherwise, the trade-facilitation impact analysis described in the TFA measure does not appear to be practised in Liberia.

Other Issues

None identified.

E. Suggested Reform Actions

1. Develop legal/ policy framework to ensure border authorities assess the trade impacts of proposed measures, including new or changed import/export procedures and documentation/data requirements.
2. Establish a body within the government to oversee and provide technical support to border authorities' assessment of proposed requirements and periodic review of existing measures.
3. Establish the necessary expertise within border authorities to assess proposed trade measures.

F. Technical Assistance Needs

1. Technical legal expertise to assist in the development of appropriate legal or policy measures and implementing procedures.
2. Technical expertise to train border authorities on the conduct of regulatory impact and trade impact analysis.

G. Implementation Priority: High

This TFA measure is recommended high priority because it supports proper implementation of all other TFA reforms. In particular, it provides government and border authorities with a formal system to evaluate the trade facilitation impacts of the new or changed laws, regulations and procedures needed to implement the TFA measures.

H. Existing Donor Support: None identified

I. Lead Agency: MoCI

Article 10.2 Acceptance of Copies

A. Summary of TFA Measure

- Border authorities shall endeavor to accept copies of supporting documents required for import, export or transit formalities
- If the original document has been provided to one border authority, other border authorities shall accept a copy authenticated by the agency holding the original
- Neither an original nor a copy of the export declaration issued by authorities in the country of export shall be required for importation of the goods

B. Level of Alignment: Partially aligned

C. Main Points

1. There are no specific legal or policy measures enacted that require or allow Customs and other border agencies to accept copies of supporting documents in lieu of originals.
2. Although not prescribed by regulation, in practice Customs requires submission of a list of documents required by it and MoCI for clearance and release, and generally does not accept copies.
3. There are no provisions that require submission of the export declaration issued in the country of export, and there does not appear to be any practice of requiring this document for import clearance.

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* requires the importer of any goods to submit with the import entry-

- an invoice for the goods in a form prescribed in regulations made by the Minister
- a declaration by the importer, in a form prescribed in regulations made by the Minister, as [to] the circumstances of the importation and giving such other facts as are relevant to the determination of the value of the goods for customs purposes
- any other documents which the Minister may prescribe

Section 14150, *Revenue Code*.

In addition, the person making the entry may be required to produce evidence that he/she is entitled to make entry (*Section 14160, Revenue Code*).

There do not appear to be any regulations prescribed by the Minister on these matters; that is, rules or regulations concerning the form of the invoice, the form of the value declaration, or the list of documents required to be submitted with the entry in addition to the invoice and value declaration.

The *Revenue Code* and the available customs regulations do not contain any specific provisions concerning use of copies of required supporting documents.

As noted under the discussion of pre-arrival processing (TFA Article 7.1, above), Liberia's legislation appears to provide a legal basis for the use of electronic documents in place of paper

documents, but regulations required to implement the provisions of this *Electronic Transactions Law* have not been enacted.

There do not appear to be legal provisions requiring submission of the export declaration from the foreign country as a condition of the import of the goods into Liberia.

Procedures and Processes

Although not prescribed by regulation (at least not by an “easily accessible” regulation), in actual practice, it appears that Customs requires submission of the documents shown below in Figure III.18.

Figure III.18 Customs Required Supporting Documents (Customs Entry Control Sheet)

LIBERIA REVENUE AUTHORITY
DEPARTMENT OF CUSTOMS AND EXC.
-ISE

CUSTOMS BUSINESS OFFICE – FREEPORT

DECLARATION REGIME: _____

List of supporting documents submitted to Customs

No	Document type	Yes	No	comment(s) and /or Document number
1	Bill of Lading			
2	Commercial Invoice			
3	IPD/IR			
4	Delivery Order			
5	Packing List			
6	CRF			
7	SAD as submitted in ASYCUDA by Declarant			
8	Other technical information relating to chemical composition of product (s)			
9	Special Releases			
10	Duty-Free			
11	Other approved letter of request			

Broker's Name: R. Lame D Hill

Broker's Signature: [Signature] Approved: _____

We were advised that, in practice, Customs requires importers to submit (paper) originals of the invoice for the goods, the bill of lading, and other documents, and will not accept copies (it appeared that a copy might be accepted if the importer obtained authorization of Customs headquarters). Although the SAD is submitted electronically via the ASYCUDA World System, Customs requires that it be printed and presented as an original with the supporting documents.

As a matter of practice, it does not appear that certified or sworn paper or electronic copies of these documents are accepted in lieu of the original.

Box III.5 Ministry of Commerce & Industry - Required Documents

Prior to making a Customs declaration what are the other documentary requirements?

You shall obtain your **bill of lading or airway bill or consignment note** from the transport provider.

You shall obtain an **approved Import Permit Declaration Form (IPD), if required**, from the Ministry of Commerce and Industry – refer to the MCI website for further details at www.moci.gov.lr

If pre-shipment inspection was required prior to the shipment of the imported goods to Liberia, you shall obtain the **Clean Report of Findings (CRF)** from the pre-shipment inspection company.

Source: MoCI Fact Sheet 1: Commercial Import Clearance Requirements (August 2012)

Other Issues

The documents required for the clearance of goods are those required by Customs and MoCI: there do not appear to be any published requirements by other agencies (for example, Quarantine) for submission of documents to obtain the release of goods. As indicated below (see discussion under Article 8, Border Agency Cooperation) it appears that these other agencies are not involved in the release decision.

E. Suggested Reform Actions

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.
2. (See recommendations concerning supporting documents under [Article 7.1, Pre Arrival Processing](#), above)

F. Technical Assistance Needs

1. Technical expertise to assist in the development of rules for the use of copies, based on international best practices.

G. Implementation Priority: Medium

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 10.3 Use of International Standards

A. Summary of TFA Measure

- Governments are encouraged to use "relevant international standards" as the basis for their import, export and transit formalities and procedures
- Governments are encouraged to take part in preparation and periodic reviews of standards through the "appropriate" international organizations

B. Level of Alignment: Partially aligned

C. Main Points

1. Liberia is a member of a number of trade facilitation-related conventions and organizations, including the WCO, the HS Convention, OIE and IPPC.
2. Liberia became a member of the WTO on July 14, 2016 and has adopted an action plan for implementation of the WTO agreements over a two-year period.
3. The LRA has drafted an extensive revision of the *Customs Code*, which implements standards and principles of the TFA and the Revised Kyoto Convention. Enactment by the legislature is expected in 2016; once enacted, implementing regulations and procedures based on RKC standards should be developed.

D. Description of Current Situation

Policy and Legal Framework

Liberia's application for membership of the World Trade Organization (WTO) was formally approved by WTO Ministers on December 16, 2015, at the WTO's 10th Ministerial Conference in Nairobi. The Parliament subsequently ratified the Protocol of Accession and, on June 14, 2016, Liberia deposited its instrument of acceptance with the WTO Director-General . and thus became a WTO member 30 days thereafter. As indicated in [Appendix II](#) (Liberia WTO Accession Implementation Plan 2015-2017), Liberia intends to implement a number of WTO-related commitments over a two-year period.

Liberia has been a member of the World Customs Organization since 1975. It is not a signatory to the Revised Kyoto Convention (RKC), although certain provisions of its customs legislation are aligned to RKC standards and recommendations. Liberia uses the single administrative document for declaration processing (via ASYCUDA World). Liberia applies the Harmonized System 2012 for tariff classification/duty assessment purposes.

A summary of Liberia's alignment with the main Customs-related international conventions and standards is set out in the following table.

Table III.7 Liberia's Alignment to International Customs Conventions and Standards

International Customs standards	Ratified/Agreed
Customs Cooperation Convention	Yes
Revised Kyoto Convention	No
HS Convention	Yes
Johannesburg Convention	No

International Customs standards	Ratified/Agreed
Istanbul Convention	No
Nairobi Convention	No
SAFE Framework of Standards (letter of intent)	Yes
WTO Valuation Agreement	No
CITES Convention	Yes
IMO FAL Convention	Yes
ICAO	Yes

An extensive revision of customs provisions of the *Revenue Code* was prepared by LRA with support from the World Bank/International Finance Corporation between 2011 and 2015. This draft *Customs Code* is based on and implements the principles of the relevant WTO Agreements (including the valuation agreement and the TFA) and the Revised Kyoto Convention. The draft law has been approved by the LRA and Ministry of Finance and is currently pending enactment by the legislature. Once enacted, the Ministry and/or LRA will be required to enact a number of regulations necessary to put into practice the provisions of the Code.

Liberia is a member of World Organisation for Animal Health (OIE) and, according to Livestock Office representatives, the Veterinary Service internal norms and regulations are based on and aligned to OIE standards.

Liberia is a contracting party to the International Plant Protection Convention (IPPC). The IPPC contact point is maintained by the Ministry of Agriculture, National Quarantine and Environmental Services, Technical Affairs Department.

Procedures and Processes

None observed.

Other Issues

None observed.

E. Suggested Reform Actions

1. Develop a long-term plan for implementation to the WTO valuation agreement, including the necessary changes to legislation and procedures, capacity building, development of any ICT or the acquisition of equipment required to support valuation, as well as the technical assistance support that might be required. (See also discussion under TFA Article 10.5 Pre Shipment Inspection.)
2. Develop an appropriate action plan for the revision/preparation of other regulations and instructions necessary for the implementation of the draft *Customs Code*.
3. In connection with the implementation of the new *Customs Code* and WTO trade-facilitation related commitments, train relevant public and private sector stakeholders on trade facilitation “best practice” standards and recommendations.

F. Technical Assistance Needs

1. Technical expertise to support Liberia’s implementation of its WTO Accession Implementation Plan.

2. Technical assistance to support Liberia's revision or development of new regulations and instructions (including SOPs) necessary to implement the new *Customs Code*, ensuring consistency with TFA and Revised Kyoto Convention.
2. Assess training needs and provide training programs to customs staff and brokers on international standards and best practices in regards to trade facilitation, particularly high priority areas of risk management, legal instruments, WCO/WTO instruments, and the use of IT in trade facilitation initiatives.

G. Implementation Priority: High

H. Existing Donor Support: USAID, World Bank/IFC

I. Lead Agency: Customs

Article 10.4 Single Window

A. Summary of TFA Measure

- Governments shall endeavor to establish a "Single Window" to which a trader can submit all documents and/or data required by customs and all other border or licensing authorities for the import, export or transit of goods, and from which the trader will receive all notifications
- Where a trader submits required data and/or documents to the single window he/she shall not be asked again for the same information other than in exceptional cases ("one-time submission")
- Governments shall use ICT to the extent possible and practicable to support the single window.

B. Level of Alignment: Not aligned

C. Main Points

1. Although it is the government's stated intention to do so, Liberia has not established a Single Window of the type described by the TFA measure, and does not appear to have initiated a Single Window project. The necessary legal measures, procedures, governance and technical requirements have not yet been assessed.

D. Description of Current Situation

Policy and Legal Framework

It appears to be Liberia's intention to establish a Single Window, possibly in the form of a public-private partnership (See [Appendix II](#) and Box III.6, below).

Box III.6 Liberia Single Window Vision

Liberia Single Window for Trade

The Government of Liberia, as part of the WTO Post-Accession Plan, has earmarked the establishment of a Single Window Platform to handle trade transactions and reduce the time and documents to import and export.

The Liberia Single Window for Trade will be a cross-government website that opens a new era for trade facilitation by offering a single portal for trade actors, both Liberian and international, to access a full range of resources and standardized services from different Liberian government trade related MACs. The LSW Trade Platform will facilitate trade by offering a platform for users to:

- Consult trade information online. For example, tariff search, arrived vessels, regulatory guidelines
- Submit trade documents and track their trade transaction status online
- Pay online through e-payment facilities using acceptable cards

- Access helpdesk, trouble tickets, and other support services online (for registered users)
- Quickly reference important information on different government agencies involved in trade matters, as well as link to their websites through a convenient hub

The Government of Liberia is currently in the process of putting together an Expression of Interest that will lead to a bidding process for the establishment of the LSW Trade Platform.

These initiatives are being coordinated by the Bureau of Trade Services with support from the WTO Liberia Post-Accession Plan Technical Working Group whose membership includes the trade related MACs, as well as the private sector.

Source: Ministry of Commerce and Industry,
<http://www.moci.gov.lr/1content.php?sub=182&related=15&third=182&pg=sp>

However, a single window of the kind described by the TFA measure is not yet established. Other than the summary “vision” statement given above, it does not appear that Liberia has initiated a single window project: there does not appear to have been a feasibility study, decisions on the scope or implementation strategy, or assessment of the legal regime to determine the readiness of the relevant government authorities for a single window implementation. At the time of this assessment, it does not appear that an expression of interest referenced in the MoCI statement above has been developed.

As noted above (see discussion above under TFA Article 7.1, Pre-arrival Processing), Liberia appears to have enacted an *Electronic Transactions Law* which would support single window implementation, but it appears that the regulations necessary to put the law into operation with respect to the exchange of information with government entities have not yet been developed or enacted.

Procedures and Processes

Processes, procedures and technical requirements of border agencies have not yet been assessed for a single window implementation.

As noted (see [Section II](#), Country Context, above), Customs has implemented and operates ASYCUDA World for the electronic processing of manifests and customs declarations at customs offices in Monrovia (the Freeport and airport) but this electronic customs processing system is not implemented or not operational at most or all other customs in the country. It appears that other border agencies have not implemented electronic processing systems for trade transactions, and their processing remains manual and paper-based.

Other Issues

No additional issues noted.

E. Suggested Reform Actions

1. As an initial step, develop a strategy for the implementation of a National Single Window, in consultation with all relevant border authorities and other stakeholders, including -
 - Overall Vision & Strategy
 - Scoping out options for the essential NSW components including:
 - Functional & Technical Architecture Model
 - Operational Model
 - Governance Model
 - Financial Model, including the fee structure and revenue sharing options
 - Capacity Building & change management plan
 - Legal Framework
 - Service Specifications for the operator including SLAs
 - Impediments to the realization of the vision and mitigating actions

F. Technical Assistance Needs

1. Technical expertise to support the development of NSW strategy and scope (other technical support to be determined once strategy and scope is determined).

G. Implementation Priority: High

High priority because this measure is included in Liberia's WTO Post Accession Implementation Plan

H. Existing Donor Support: World Bank/IFC

I. Lead Agency: MoCI

Article 10.5 Preshipment Inspection

A. Summary of TFA Measure

- Governments shall not use pre-shipment inspection services in relation to tariff classification and customs valuation of imports
- Governments are encouraged not to introduce new requirements for other types of pre-shipment inspection (without prejudice to their right to use pre-shipment inspection for SPS purposes)

B. Level of Alignment: Not aligned

C. Main Points

1. Liberia requires pre-shipment inspection for purposes of tariff classification, valuation and quality and quantity control purposes.
2. Although it will continue to use PSI, Liberia committed in the WTO accession negotiations to make use of PSI temporarily, requiring its phase-out over time.

D. Description of Current Situation

Policy and Legal Framework

Liberia requires pre-shipment inspection (PSI) for purposes of tariff classification, customs valuation, and quality and quantity control.

The government has contracted with Bureau Veritas International (BIVAC) for PSI services with respect to goods imported to Liberia. The BIVAC contract dated July 2012 was due to expire in July 2015, but BIVAC agreed to a 24-month extension (until 2017) because of the inability of the government to conduct a proper competitive tender process for renewal during the Ebola crisis.

⁹ These agreements provide for the following BIVAC services in relation to goods imported to Liberia—

BIVAC – List of PSI Services

BIVAC shall provide PSI services for the Government in accordance with the rules and regulations as defined in the WTO “Agreement on Pre-shipment Inspection”, which include the following services:

- a) Quality and quantity inspection and verification/authentication;
- b) Price verification, including invoice validation, and examination in order to detect over and under invoicing and fraud, and the provision of technical advice for the purposes of Customs valuation by the Customs authorities;
- c) Customs classification; and
- d) Secured tamper-proof seals and labeling on all Full Container Loads.

Source: WT/ACC/LBR/22 (Sept. 23, 2015)

⁹ The 2012 contract and extension are the latest agreements for PSI; Liberia has employed BIVAC and other PSI entities for PSI services since 2007 or earlier.

There appear to be few published laws, regulations or other legal acts issued by the government or the Ministry of Finance concerning the obligations of importers in relation to the PSI regime.

Use of the PSI regime appears to be enforced by a requirement imposed by Customs that the importer present a “Clean Report of Findings” (CRF) issued by BIVAC with the entry. Moreover, the obligation to use PSI is enforced by administrative penalties that were established by a 2007 Ministry of Finance regulation.

Box III.7 Preshipment Inspection Penalties

The Government, through the Ministry of Finance, has instituted a pre-shipment inspection regime for imports and exports, which requires the compliance of all importers and exporters except those exempt by treaties, concession or otherwise. The inspection is to ensure quality control, proper valuation, classification, protection of revenues, restrict importation of undesirable items into Liberia and prevent exportation of protected items and national treasures. The penalties to be imposed for non-compliance are as follows and the count of offenses shall begin to accrue as of the effective date of this Regulation.

Offense	Penalty
1 st and 2 nd	10%
3 rd and 4 th	20%
5 th and upward	30%

This regulation shall take effect on the 2nd day of January, 2008

Source: Ministry of Finance, Public Notice- Administrative Regulation No. 14247-1/MOF/R/January 1, 2008

According to the Ministry of Finance regulation, these penalties are said to be authorized by the Minister’s general authority under the *Revenue Code* and *Executive Law* to issue regulations to implement the provisions of those laws.

Procedures and Processes

PSI procedures, required documents, fees and other formalities are defined in the contract between the government and BIVAC and (in accordance with the terms of that contract) are published on the BIVAC website.¹⁰ These include the following-

- Mandatory Destination Inspection

Where imported goods arrive without having undergone a required PSI, the goods will be subject to destination inspection (DI) by BIVAC, jointly with LRA/Customs Department.

- Exemptions

¹⁰ <https://verigates.bureauveritas.com/wps/wcm/connect/verigates/local/en/home/list-of-programmes/liberia?smenuitem=86>

Goods to the value of less than \$3,500 (if imported by sea) or \$1,500 (if imported by air or road) are exempt from PSI or DI.

LCL, open top containers, and road freight are exempt from PSI, but subject to mandatory destination inspection.

- PSI Fees (Imports)
 - Rice – US\$ 1.00 per metric ton
 - Fuel – US\$ 2.00 per metric ton
 - Other goods – 1.2 percent of the FOB value with a minimum fee of US\$ 190.00

It appears under the terms of the BIVAC contract that a portion of these fees for PSI services are retained by the government of Liberia.

- Quality Inspections

Inspections for quality purposes are said to be performed in accordance with standards prescribed by regulation or, in the absence of such standards, in accordance with relevant international standards, as progressively provided by the Ministry of Commerce and Industry.

It does not appear that the government has yet published these standards regulations.

Other Issues

In its accession to the WTO, Liberia made the following commitments with respect to PSI-

- preshipment inspection requirements would be temporary and in conformity with the requirements of the WTO PSI Agreement and other relevant WTO Agreements
- Liberia would take full responsibility to ensure that PSI entities operating on its behalf complied with the provisions of WTO Agreements
- no later than August 1, 2017 (i.e., after the current BIVAC contract expires) the establishment of fees and charges would be consistent with GATT rules. In particular, the current PSI fees would be changed to US\$426 for a 20-foot container and US\$587 for a 40-foot container
- WTO due process and transparency requirements would be applied

We were informed by stakeholders that the government is currently in negotiation with BIVAC for continued PSI services beyond 2017. It appears that the government is considering phasing out PSI and that Customs would take over completely at the land border posts; the obligation of PSI for air shipments would be removed (and Customs and the PSI entity conduct destination inspection jointly); and PSI would be required only for goods arriving by sea.

In its contract with the government of Liberia, BIVAC agreed to provide certain technical assistance to build the capacity of Customs in order to allow it to take over fully the BIVAC functions in the future.¹¹ This technical assistance includes training on tariff classification and customs valuation and establishing valuation risk indicators to be incorporated in the ASYCUDA risk management module (see [Appendix III](#) – Technical Assistance Provided by BIVAC to Customs).

¹¹ WT/ACC/LBR/22

Finally, in 2012, in anticipation of Liberia's accession to the WTO, the World Bank Group/IFC prepared a suggested action plan for Customs' full implementation of the WTO valuation system.¹² An action plan based on that 2012 proposal is set out in [Appendix IV](#).

E. Suggested Reform Actions

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.
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).

F. Technical Assistance Needs

1. Technical expertise to support LRA's development of an action plan to transition BIVAC functions to Customs.
2. Technical support for the assessment of Customs capacity and training needs in customs valuation, tariff classification and rules of origin; technical support to implement the action plan, capacity building and training requirements.

G. Implementation Time Line: Medium

H. Existing Donor Support: World Bank/IFC

I. Lead Agency: Customs

¹² World Bank Group/International Finance Corporation, Liberian Bureau of Customs & Excise Valuation: Assessment to Adopt WTO GATT Valuation (December 2012).

Article 10.6 Use of Customs Brokers

A. Summary of TFA Measure

- Governments shall not introduce the requirement for the mandatory use of customs brokers
- Measures on the use of customs brokers or any subsequent modifications thereof shall be published promptly
- Any broker licensing rules shall be transparent and objective

B. Level of Alignment: Substantially aligned

C. Main Points

1. The customs legislation allows importers or exporters to make entry of goods on their own behalf, and does not mandate use of a customs broker. The *Revenue Code* expressly permits a representative of a legal entity (*i.e.*, any officer of a corporation or any partner of a partnership) to make entry on behalf of the entity.
2. The *Revenue Code* does not preclude an importer or exporter from employing a customs broker to make entry; the law expressly permits a person to use an agent to conduct any required activity, subject to proof of the agent's authority.
3. Pursuant to the *Revenue Code*, in 2008 the Minister issued a public notice setting out requirements for the licensing of customs brokers. It appears that a broker licensing regime exists in practice and is enforced by LRA according to these requirements.
4. It appears that the LRA has a new draft broker regulation under consideration.

D. Description of Current Situation

Policy and Legal Framework

The Customs *Revenue Code* provides that the "importer" (with respect to imported goods) and the "exporter" (with respect to exported goods) shall make entry (Sections 14150 and 1444, respectively). There are no legal provisions that mandate use of a customs broker.

The law broadly defines the "importer" as "the person to whom or to whose order the goods are consigned, and includes any owner or other person being possessed of or beneficially interested in the goods at any time between their importation and the time when they are delivered out of customs custody" (Section 1400(bb)).

The term "exporter" is likewise broadly defined, and includes "the shipper of the goods and any person performing in relation to an aircraft or vehicle functions corresponding to those of a shipper" (Section 1400(x)).

Where goods are consigned to a legal entity, the law further provides that a representative (a natural person) of that entity may make the entry: any partner, in the case of goods consigned to a partnership; any officer of a corporation or any person specifically authorized by an officer, in the case of goods consigned to a corporation (Section 14161).

On the other hand, the law does not prevent a person from using a customs broker to conduct customs transactions, if they wish. The law provides that “any thing required by [the] Code to be done by any person may be done on his behalf by an agent”, subject to the agent’s proof of authority to act (Section 14237). Accordingly, the law states that the agent of the owner or consignee may make entry, if certified as such by the carrier who brought the goods to the port of entry (Section 14160).

The *Revenue Code* further provides that no person may transact business as a customs broker for third parties unless licensed under such rules and regulations as the Minister “may prescribe”:

Section 1500. Customs Brokers

(a). The Minister may prescribe rules and regulations governing the licensing as customs brokers of persons of good moral character, and of corporations, associations, and partnerships, and may require as a condition to the granting of any license, the showing of such facts as he may deem advisable as to the qualifications of the applicant to render valuable service to importers and exporters... No person shall transact business as a customs broker without a license granted in accordance with the provisions of this Subsection, but nothing in this Section shall be construed to authorize the requiring of a license in the case of any person transacting as a customhouse business pertaining to his own importations.

. . .

(d) The Minister shall prescribe such rules and regulations as he may deem necessary to protect importers and the revenue of the Republic of Liberia and to carry out the provisions of this Section, including rules and regulations requiring the keeping of books, accounts, and records by customs brokers and the inspection thereof and of their papers, documents, and correspondence and the furnishing by them of information relating to their business to duly accredited officials of the Republic of Liberia.

Section 1500, *Liberia Revenue Code of 2000 as amended 2011*

Procedures and Processes

In 2008, the Minister of Finance appeared to have issued a public notice on the regulation of brokers, which appears generally to be the basis for the system of broker licensing that is practiced at present.

Figure III.19 Broker Licensing Requirements

PUBLIC NOTICE

Chapter 15 of the Customs Revenue Code of Liberia entitled "Miscellaneous Customs Provision", Section 1500 (a) empowers the Minister to prescribe regulations for the licensing of Brokerage Firms.

Pursuant to this chapter, the process of licensing and re-licensing begins from June 1 – June 30, 2008. The requirements for obtaining a license are as follows:

1. Must be an established brokerage business. The Ministry of Finance will **NOT** license freelance brokers.
2. A Cash or bank guarantee of US\$5,000.00 (Five Thousand United States dollars). The collateral will be held in the Central Bank of Liberia.
3. Certificate of clearance obtained from Bureau of Customs & Excise for background check to be conducted by the Division of Inspection & Investigation in respect of past activities and the credibility of the proposed Brokerage Firm.
4. Police Clearance.
5. Certificate (s) Customs Brokers Training completed.
6. A lease agreement or the title deed, whichever is applicable, along with receipt of rent payment for the building of office space that houses the firm. Lease agreement must cover a period of minimum two (2) years starting from 2008 along with photographs of firm's office.
7. Curriculum vitae of partners/owners and proposed staff along with photographs.
8. Shall provide fee structure to the Ministry of Finance on a quarterly basis and shall publish in at least one daily newspaper said fee structure.
9. Must post fee structure in a conspicuous location in office building and have an information brochure that shall include fees at all times.

Interested Customs Brokers are requested to contact the Division of Training, 3rd floor, room # 321, or the Customs Administration room # 324, 3rd floor, Ministry of Finance for detailed information.

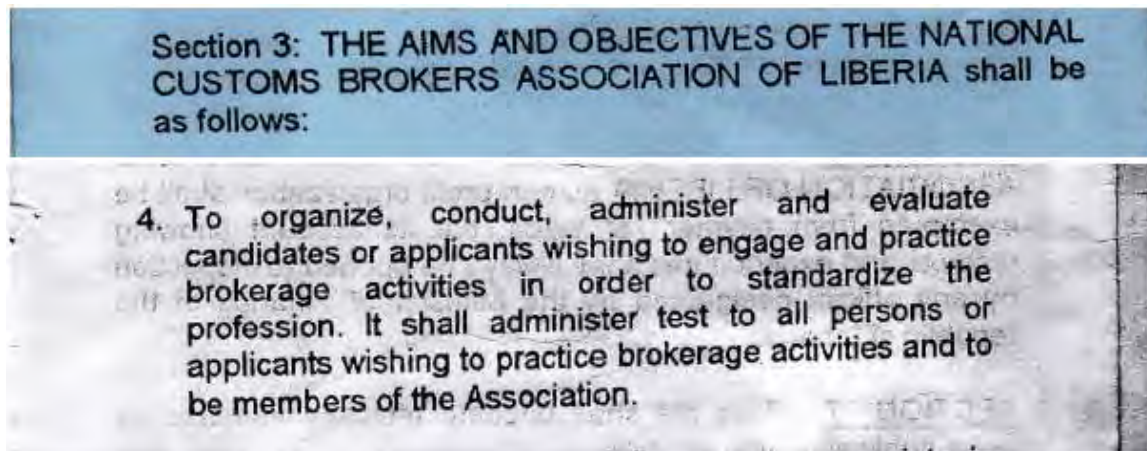
Signed _____
G. Alphonso Gaye
Commissioner of Customs & Excise

Approved: _____
Elfrieda Stewart-Tamba
Deputy Minister for Revenue

Other Issues

A National Customs Brokers Association was incorporated in 1994 by an act of the then-legislative body of the then-government of Liberia.¹³ According to that act, the Association is intended to administer a test for all persons who wish to practice brokerage activities, among other functions.

Figure III.20 National Customs Brokers Association - Objectives



We were advised by the Association that it has 700 members in Monrovia, and that it is at present the only association of brokers in Liberia.

Members of the Association advised that (according to their requirements) a person who wishes to be qualified as a customs broker must practice with a reputable and recognized firm for a period of three years. The Association apparently provides training for applicants. Based on the firm's recommendation and, apparently, on completion of a course of training, the Association will then "accredit" the person, who must then meet Customs requirements for licensing. It was not clear whether the Association's accreditation and training is a condition for licensing by Customs.

E. Suggested Reform Actions

1. The proposed draft rules or regulations on customs brokers should be reviewed for conformity with TFA requirements and RKC recommendations, published or otherwise, then disseminated in draft form for comment by interested parties and, subject to revision as necessary, enacted and published.

F. Technical Assistance Needs

1. Technical support for review of draft law on brokers to confirm alignment with TFA and RKC requirements and recommendations concerning broker licensing.
2. Training of customs brokers on customs valuation, tariff classification, and rules of origin (to ensure transition from current PSI/DI regime).

¹³ An Act to Incorporate the National Customs Brokers Association of Liberia (approved January 17, 1994)(Legislative Assembly of the Interim Government of National Unity).

G. Implementation Priority: High

This measure is marked as high priority because it is included in Liberia's WTO Post Accession Implementation Plan.

H. Existing Donor Support: None identified

I. Lead Agency: LRA

Article 10.7 Common Border Procedures and Uniform Document Requirements

A. Summary of TFA Measure

- Customs shall apply uniform documentation requirements and uniform release and clearance procedures at all customs offices throughout the country

B. Level of Alignment: Substantially aligned

C. Main Points

1. Customs procedures and documentation requirements are generally defined in the *Revenue Code* which is uniformly applicable to all customs offices in Liberia; however, only a limited number of regulations that are required to implement the law have actually been published.
2. Uniformity in application of customs requirements is enforced in part through the use of a single customs clearance processing system (ASYCUDA World), which requires the use of the same forms, data, and workflow for clearance and release of goods. The system is now used in Monrovia customs offices but is intended eventually to be implemented at all customs offices in Liberia.
3. Uniformity across all customs offices is reinforced through Customs development and the use of a system of internal written SOPs, as well as regular inspection and supervision of local operations by a central LRA senior officer.

D. Description of Current Situation

Policy and Legal Framework

Customs procedures and documentation requirements required for release and clearance are defined in part in the *Revenue Code*, which is uniformly applicable to all customs offices.

A limited number of regulations appear to have been published to implement the customs provisions of the *Revenue Code*. The list appears to consist only of the following measures-

Figure III.21 Customs Regulations Published on LRA Website

The screenshot shows the LRA (Liberia Revenue Authority) website. The main content area displays a list of 19 customs regulations. The table below summarizes the data from the screenshot.

No.	Title	Type	Regulation For
1	Clearance of Transport Buses at the Port of Entry for Public Use	ADMINISTRATIVE REGULATION	Customs
2	Clearance of Transport Motorcycles at the Port of Entry for Public Use	ADMINISTRATIVE REGULATION	Customs
3	Clearance of Transport Trucks at the Port of Entry for Public Use	ADMINISTRATIVE REGULATION	Customs
4	Compensation to Employees of the Bureau	ADMINISTRATIVE REGULATION	Customs
5	Compensation to Employees of the Bureau of C	ADMINISTRATIVE REGULATION	Customs
6	Customs Service Fees	ADMINISTRATIVE REGULATION	Customs
7	Ecosys Community Trade Levy	ADMINISTRATIVE REGULATION	Customs
8	Escort and Examination of High Risk Containers	ADMINISTRATIVE REGULATION	Customs
9	Excise on Imported Mineral Water and Aerate Water	ADMINISTRATIVE REGULATION	Customs
10	Excise Tax on Imported Alcoholic Beverages	ADMINISTRATIVE REGULATION	Customs
11	Excise Tax on Imported Cosmetics and Cosmetic Aids	ADMINISTRATIVE REGULATION	Customs
12	Excise Tax on Tobacco and Manufactured Tobacco Substitutes	ADMINISTRATIVE REGULATION	Customs
13	List of Specific Products and Commodities Import permit declaration (IPD)	ADMINISTRATIVE REGULATION	Customs
14	Marking and Labeling of Import Article	ADMINISTRATIVE REGULATION	Customs
15	Minimum Threshold for Exemption from BRAC Shipment Inspection	ADMINISTRATIVE REGULATION	Customs
16	Non-Compliance with Pre-shipment Inspection	ADMINISTRATIVE REGULATION	Customs
17	Procedures for Clearing of Urgent Spare Part Imported By Air	ADMINISTRATIVE REGULATION	Customs
18	SUR TAX on Flour	ADMINISTRATIVE REGULATION	Customs
19	Transshipment Requirements	ADMINISTRATIVE REGULATION	Customs & Domestic Tax

The sidebar on the right contains a tree view of regulations:

- Laws & Issuances
 - Revenue Authority ACT
 - Revenue Code
 - Tariff Code
 - Administrative Regulations
 - Customs
 - Domestic Tax
 - Revenue Related Executive Orders
 - Tax Court Rulings
- One Business Operations
 - Domestic Tax Information
 - CUSTOMS INFORMATION
 - Goods Clearing Procedures
 - Customs
 - Domestic Tax
 - Duty Free
 - Duty Free For NGO
 - Liberate Returns
 - Duty For Government Office

As noted elsewhere in this report, there are a number of provisions in the *Revenue Code* that require implementing regulations, but such regulations do not appear to have been enacted (see, for example, discussion under TFA Articles 4 (Appeals), 6.3 (Penalties), 7.1 (Pre-Arrival Declaration)).

Procedures and Processes

Uniformity of procedures and documentation requirements is enforced through the application of a single customs automated processing system – the ASYCUDA World System - at those customs offices where it is installed. The system requires use of the same declaration form, the same data elements for customs procedures, and the same workflow for declaration, control and release of the goods at these offices. At present the ASYCUDA World System is operational only at the Freeport and Monrovia airport, but Customs intends to implement the system over time to all other sea and land border offices.

An important tool that Customs uses to provide for uniformity in the application of the law across all customs offices is a system of internal Standard Operating Procedure (SOP) manuals. This appears to have been developed, with support of a USAID-funded technical assistance project, in 2013, and covers the following subjects-

LRA Standard Operating Procedure Manuals

SoP 2 – processing SAD
SoP 3 – general cargo exam
SoP 4 – approval for special delivery or temporary admission of goods
SoP 7 – processing postal traffic
SoP 8 – delivery of duty free and duty paid oils
SoP 9 – processing travellers and their baggage
SoP 11 – detention and seizure of forfeited goods
SoP12 – warehouse controls
SoP18 – managing transit and transshipment movements

We observed these SOPs in use at the Bo Waterside customs office. LRA stakeholders advised that it is their intention to put these SOPs on the LRA website for the benefit of both customs officers and the public.

Finally, we were advised by LRA stakeholders that an LRA official is responsible for overseeing the customs business offices in Liberia, and visits each office on a regular basis in order to ensure local operations are consistent with the requirements set by LRA. It was stated that this official ensures all offices have a copy of the SOP.

Other Issues

None observed

E. Suggested Reform Actions

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).

2. Assess training needs and provide required training to Customs officers and the private sector on customs procedures.
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”.

F. Technical Assistance Needs

1. None identified

G. Implementation Priority: Medium

H. Existing Donor Support: USAID

I. Lead Agency: Customs

Article 10.8 Rejected Goods

A. Summary of TFA Measure

- The importer shall be allowed to return to the exporter (or to a person the exporter designates) imported goods that have been rejected due to failure to comply with prescribed sanitary or phytosanitary regulations or technical regulations

B. Level of Alignment: Partially aligned

C. Main Points

1. There are no specific provisions in current legislation that provide the importer with a right to return goods refused entry due to failure to conform to SPS requirements or technical regulations. Legal acts suggest that such goods shall be confiscated and destroyed.
2. In practice, Quarantine allows return of goods refused entry because of documentary or regulatory defects, but requires destruction where plant or animals are found to be infested or diseased or present similar health or environmental threats.

D. Description of Current Situation

Policy and Legal Framework

Under current law, the Minister of Agriculture is authorized to “provide for the immediate destruction of plants and animals refused entry for non-compliance with rules and regulations” prescribed under the authority of the Plant and Animal Quarantine Act. The law also authorizes the Minister to promulgate “reasonable rules and regulations pertaining to the control of importation... of living plants and animals of every description” (Section 4, *Agriculture Law*). There are no other specific provisions concerning treatment of goods that have been refused entry, and we were advised by stakeholders that regulations have not been promulgated.

The Ministry of Commerce and Industry has general authority to enforce standards for commodities and for trade (Section 29.2, *Executive Law*). As noted above (see discussion under TFA Article 5.3, Test Procedures), MoCI regulations provide that imported products requiring an IPD are subject to testing and analysis, and if found non-compliant with “nationally adopted or internationally accepted quality standards”, will be treated as prohibited imports and “subject to confiscation and destruction by MoCI and Customs”. The same applies to any goods imported without an English language label. Administrative Notice MoCI/No.002/12/2015 (December 1, 2015).

Procedures and Processes

We were advised by Quarantine stakeholders that in practice, if imported goods subject to SPS requirements are found to be non-compliant because of disease or pest infestation or ill health of the animal, the consignment will be rejected and, in coordination with the consignee, Customs, the Health Authority and Justice Ministry, arrangements will be made for the destruction of the goods. On the other hand, if the reason the goods are refused entry is due to a regulatory or document fault, the consignment will be permitted to return to its country of origin. (However, as noted in discussion of TFA Article 8 (Border Coordination), Quarantine has rarely rejected entry of agricultural goods and does not appear to participate regularly in inspections of imported goods with Customs and MoCI.)

Other Issues

As noted above (see discussion under TFA Article 5.3 (Test Procedures)), Liberia committed to bringing its legislation and practices progressively into compliance with the requirements of the WTO SPS Agreement.

D. Suggested Reform Actions

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.
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.

E. Technical Assistance Needs

1. Technical assistance in developing new and revising existing SPS-related legislation, regulations and procedures for the implementation of the WTO SPS Agreement generally.

F. Implementation Priority: Medium

This measure is marked as medium priority based on Liberia's commitment to conform its legislation and practices to requirements of the WTO SPS Agreement by August 2017.

G. Existing Donor Support:

H. Lead Agency: Quarantine Service, MoCI, Customs

Article 10.9 Temporary Admission of Goods/Inwards and Outwards Processing

A. Summary of TFA Measure

- Governments should allow goods to be temporarily imported totally or partially free of import duties and taxes, if intended for a specific purpose and re-exported within a specific period without undergoing any change (Temporary Admission)
- Governments should allow goods to be imported totally or partially free of import duty and taxes, or be eligible for drawback, if intended for manufacturing, processing, or repair and subsequent exportation (Inward Processing)
- Governments should allow goods to be returned from abroad, totally or partially free of import duties and taxes, if the goods had been temporarily exported for manufacturing, processing, or repair abroad and subsequent exportation (Outward Processing)

B. Level of Alignment: Substantially aligned

C. Main Points

1. The *Revenue Code* authorizes the Minister of Finance to prescribe regulations to implement a temporary admission procedure; however, it does not appear that such regulations have been so prescribed. Nevertheless, a temporary import procedure appears to be applied by Customs in practice.
2. The *Revenue Code* provides for an inward processing procedure in the form of drawback on the export of goods that incorporate duty-paid imported components or are produced or manufactured from duty-paid imported materials and goods.
3. The *Revenue Code* allows goods exported for processing abroad to be returned upon payment of duty only on the value added.
4. There do not appear to be any further rules, regulations or guidelines issued concerning the use of these procedures.
5. The draft *Customs Code* provides for drawback, inward processing, temporary admission and outward processing procedures consistent with the TFA measure.

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* includes provisions for temporary admission, inward processing, and outward processing procedures.

Temporary Admission

Authority for the temporary importation procedure is set out in the *Revenue Code* Sections 14228 (“Temporary Importation: General”) and 14229 (“Temporary Importation of Personal Effects”).

The general temporary importation provision authorizes the Minister to make regulations prescribing conditions under which goods that are imported temporarily with a view to subsequent re-export may be admitted without payment of duty.

The provision on temporary admission of personal effects authorizes the Minister to allow a “bona fide alien visitor” to import temporarily without payment of duty “non-consumable goods” for personal use under a guarantee. Such goods are required to be exported within 90 days of importation, subject to such extensions as the Minister may allow.

We were unable to confirm that any regulations implementing this procedure have been prescribed by the Minister.

The draft *Customs Code* provides drawback and temporary import procedures consistent with the standards of the Revised Kyoto Convention. (Section 1545 – 1549, draft *Customs Code*.)

Inward Processing

The *Revenue Code* includes extensive provisions on a drawback procedure (whereby duty and tax paid on imports used in manufacturing is refunded on export of the goods) but not a suspension procedure (whereby goods may be imported for inward processing without payment of duty and tax). (Sections 1714-1716, *Revenue Code*.)

Consistent with the TFA, the law provides for payment of drawback on goods that are exported (or deposited in a warehouse or free zone for exportation) and that either (i) incorporate imported components or (ii) are produced or manufactured from imported materials and goods. Generally, the amount of drawback allowed is the amount of duty paid on such imported components or such imported materials or goods.

The draft *Customs Code* provides for an inward processing procedure consistent with the standards of the Revised Kyoto Convention. (Sections 1584 – 1593, draft *Customs Code*.)

Outward Processing

Under Section 14165 of the *Revenue Code*, if goods that were previously imported and duty paid are exported from Liberia for processing and returned, duty is chargeable only on the amount by which “in the opinion of the Minister” the value of the goods has increased as a result of the processing. The goods will be subject to duty on their full value if “in the opinion of the Minister” the form of character of such goods has been substantially changed by such a process. A similar provision is included in the draft *Customs Code* (Section 1542, draft *Customs Code*).

Procedures and Processes

There do not appear to be any rules, regulations or formal instructions issued for the implementation of these procedures.

As a matter of practice, the form of guarantee most frequently requested by Customs for use of the temporary import procedure is a bank manager’s check (rather than an insurance company surety or bank guarantee) given the level of risk and relative ease to convert into cash, for the amount of 150 percent of the duty and tax on the goods.

Other Issues

We were informed by LRA stakeholders that temporary importation is a common procedure. Stakeholders indicate that the outward processing procedure (called “temporary export” in Liberia) is used by concessionaires, for example, to return production equipment for repair, but generally use of the procedure is very rare.

E. Suggested Reform Actions

1. Under the authority of the draft *Customs Code*, define rules and procedures for Customs' operational implementation and management of temporary import, inward processing and outward processing.
2. Under the authority of the draft *Customs Code*, develop and publish a practical guide for temporary import, inward processing and outward processing, all according to international standards.

F. Technical Assistance Needs

1. Technical support for the development of operational procedures and a practical guide to temporary import, inward and outward processing.
2. Technical support to provide specialized on-the-job and WCO training for Customs officials in each of these areas.

G. Implementation Priority: Low

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 11 Freedom of Transit

A. Summary of TFA Measure

- Regulations or formalities on transit shall be eliminated or reduced if no longer required or if a less trade-restrictive solution becomes available, and they should not be applied in a manner that would be a disguised restriction on trade
- Charges may be imposed on transit only for transit administrative procedures or transit services provided, and shall be limited in amount to the expense of such procedures or cost of such services
- Governments shall not seek, impose or maintain voluntary restraints or similar measures on traffic in transit
- A government shall not treat goods that will pass in transit through another country to the final destination less favourably than if the goods were shipped to the destination without passing through that other country
- In processing and control of transit movements, a government:
 - shall allow pre-arrival declaration
 - shall not apply formalities, documentation requirements or controls other than those necessary to identify the goods and ensure compliance with transit requirements
 - shall not apply any customs charges nor unnecessary delays or restrictions while the goods are en route
 - shall not apply technical regulations and conformity assessment procedures on goods in transit
 - shall promptly terminate the transit operation once goods reach the office of exit, if all requirements are met
- Governments are encouraged to make separate lanes or similar infrastructure for traffic in transit
- Any guarantee that Customs requires for a transit movement:
 - shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled;
 - shall be discharged by Customs without delay once the transit is completed; and
 - may be comprehensive for some operators or may be renewed by the trader thereafter.
- Information on how guarantees are set must be made available to the public
- Customs may require a convoy to accompany goods only if the goods are high risk and so specified in its laws and regulations and published
- Governments should endeavor to cooperate and coordinate to enhance freedom of transit
- Each government should endeavor to appoint a national transit coordinator to whom other governments can make enquiries and proposals

B. Level of Alignment: Partially aligned

C. Main Points

1. The *Revenue Code* authorizes transit and transshipment customs procedures and the use of guarantees, and allows the use of comprehensive or consolidated bonds.
2. Under a published Customs regulation, all international road transit operations (designated “transshipments” in Liberian customs practice) require a guarantee in the form of a bank manager’s check equivalent to 150 percent of duty and tax.
3. In practice, it appears that both the guarantee AND a customs escort is required to conduct all transshipment operations, in apparent conflict with the TFA measure.
4. Discharge of the transshipment operation requires a landing certificate from the foreign customs administration to be presented at the customs office where the transshipment originated; in practice, it appears that the guarantee for transit is cancelled promptly upon presentation of such proof.
5. Liberia committed in its WTO accession negotiations to replace its current WTO-inconsistent 2.5 percent transshipment fee with a \$500 flat rate fee.
6. Liberian customs and other authorities appear to maintain internal roadblocks/checkpoints which stop traffic at multiple points on transit routes.
7. Due to port and road infrastructure, Liberia has limited international road transit operations. It has only limited (if any) international transshipment operations with respect to sea and air cargo.
8. Because the customs office at the Freeport is on the ASYCUDA World System and most or all land border customs offices are not, transit processing, including control and discharge of the operation and cancellation of the guarantee, is manual and paper-based (the landing certificate must be physically returned from the border office to Monrovia).
9. Liberia’s alignment with TFA transit requirements concerning pre-arrival declarations, customs fees and charges, and reduction or elimination of unnecessary or trade restrictive measures are discussed elsewhere (Articles 6.2, 7.1, and 10.1).

D. Description of Current Situation

Policy and Legal Framework

The *Revenue Code* provides that imported goods may be delivered from the port of entry or any warehouse where they may be deposited for transportation by a “bonded carrier” for exportation to a place outside Liberia without payment of duty (Section 14176, *Revenue Code*).

“Bonded carriers” are defined as Liberian-based common carriers that are licensed under bond by the Minister of Finance (Section 14175, *Revenue Code*). Where the goods are being transported to or from a place outside of Liberia (*e.g.*, an international transit operation) the law provides that the Minister may license a foreign common carrier as a bonded carrier.

In places where a bonded carrier is not reasonably available, the goods may be transported by a person other than a bonded carrier under such conditions as the Minister may allow.

The *Revenue Code* provides the Minister with discretion to impose such conditions and restrictions on international transit movements as he/she “sees fit” (Section 14176, *Revenue Code*).

With regard to guarantees, the *Revenue Code* states that the Minister may fix the conditions, form and “penalty” amount (the amount payable where the bond conditions are breached) of the bond. The law allows the use of comprehensive or “consolidated” bonds covering two or more operations over a period of time (Section 1628, *Revenue Code*).


In addition to the transit procedure, the *Revenue Code* states that imported goods may be placed under a “transshipment” procedure. Goods under transshipment are not subject to duty but are subject to a customs user fee of not more than 2.5 percent of the FOB value.

Apart from a provision requiring the transshipment entry to be made within 35 days of the date of arrival of the incoming vessel, there are no further provisions in the *Revenue Code* or any published regulations that further define formalities or conditions for use of the procedure (Sections 1424, 14151, 14159, and 1802(c), *Revenue Code*).

Procedures and Processes

A 2008 Ministry of Finance regulation defines requirements for the international transit procedure (described as “transshipment”) and use of guarantees in connection with such movements.

Figure III.22 Customs Transshipment (International Transit) Procedures



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE

✓ **ADMINISTRATIVE REGULATION**
No. 5.1701-1 MOF/R/1/1 July 2008

TO : Importers, Taxpayers, Transshippers/Bonded Proprietors

✓ **SUBJECT : Transshipment Requirements**

DATE : July 1, 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 17, Schedules of Duties Imposed on Import and Export and in conformity with the Fourth Schedule of the Customs Revenue Code Page 353, the Deputy Minister in consultation with the Minister, issue regulations covering the levy, security, and other measures that may be considered appropriate to give effect to the fourth schedule.

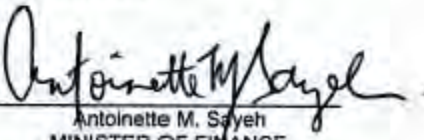
2.0 PUBLIC NOTICE
All bonded warehouse proprietors and/or other importers engaged in transshipment activities must present the following documents to the Transshipment Director for the transshipment of goods:

- Transshipment Entry containing full and truthful declaration of consignment being transhipped.
- Clean Report of Findings (CRF) on goods imported for transshipment from BIVAC the approved Pre-Shipment Inspection Service Provider.
- Import Permit Declaration (IPD) on goods imported for transshipment and Transshipper's Taxpayers Identification Number.
- Genuine Invoices and Bill of Lading.
- A Certified Manager's Check of 150% of the total assessed duty as a bond to be deposited covering the consignment being transhipped pursuant to Section 1628 of the Revenue Code of Liberia.
- Landing Certificate originating from Country of export destination for previous transshipment and attested Liberian Customs Authorities and agents of the approved PSI Service provider at the border of export/transhipped destination.

3.0 RELEASE OF MANAGER'S CHECK
The release of Manager's Check deposited as collateral to consignee or consignee's representative, will be effected upon the presentation of genuine Landing Certificate to the Commissioner of Customs.

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

Signed: 
Elfreda Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed: 
Antoinette M. Sayeh
MINISTER OF FINANCE

In practice, we were advised that movement of goods under this procedure (referred to by stakeholders as “transshipment”) requires both a guarantee and an escort.

Where the transshipment originates in Freeport, a declaration for transshipment is made on the ASYCUDA World System. In addition, a paper “transshipment” form accompanies the truck to the border. The required escort is a Customs “transshipment” officer who rides in the truck accompanying the driver to the exit point in Liberia. At the point of exit from Liberia, the transshipment form must be certified by the Liberia Customs exit office. It must also be signed by the customs office in the receiving country (*e.g.*, Sierra Leone). The form is then returned to Customs at the Freeport where the guarantee is then approved for release. It appears that because the guarantee is physically kept by the Commissioner at LRA, the Commissioner must release the guarantee; however, we were advised that the process takes approximately a day once the signed transshipment form is presented.

In practice, these operations appear to be infrequent. For example, stakeholders advised that there had been no transit operations through Bo Waterside in at least the previous six months (possibly due to the Ebola crisis), although in prior years such movements happened with greater frequency.

It appeared that there are a number of internal roadblocks, at which transit trucks are required to stop, between the customs office of departure and the customs office of destination. These internal roadblocks appear to include customs and other government authorities and (at least for customs purposes) were said to be required to prohibit smuggling due to the “porous” nature of Liberia’s borders. For example, there appeared to be four such roadblocks on the main highway between Monrovia Freeport and Bo Waterside (Sierra Leone border).

Figure III.23 Monrovia-Bo Waterside Highway Roadblock



Other Issues

The obligations of this TFA measure with respect to customs fees and charges, pre-arrival declarations, and the review and reduction of trade-restrictive transit formalities are discussed under Articles 6.2 (“Specific Disciplines on Fees and Charges for Customs Processing”), 7.1 (“Pre-arrival processing”), and 10.1 (“Formalities and Documentation Requirements”), respectively.

Stakeholders informed us that use of international transit in Liberia is likely limited due to the poor road infrastructure in Liberia connecting the port to the borders, as well as poor road infrastructure in the neighboring countries from the border to commercial centers.

Land border offices outside of Monrovia may not yet be connected to the ASYCUDA World System, and the ASYCUDA transit module has not been implemented. A transit operation that begins in Monrovia on the system has to therefore be completed on paper on arrival at such offices (and vice versa).

In the WTO accession negotiations, Liberia made a commitment to replace by August 1, 2017 the 2.5 percent transshipment fee, which WTO members indicated was not a GATT-consistent administrative fee because it was *ad-valorem* based, with a flat fee of US\$500 (WTO Working Party Report at 60).

E. Suggested Reform Actions

1. As described under Articles 6.2, 7.1 and 10.1

F. Technical Assistance Needs

1. As described under Articles 6.2, 7.1 and 10.1

G. Implementation Priority: Low

This TFA measure is recommended low priority because of the relatively few number of international transit/transshipment operations at present.

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 12 Customs Cooperation

A. Summary of TFA Measure

- One national customs administration shall provide another, upon request and subject to conditions, information and/or documents concerning specific import or export declarations.

B. Level of Alignment: Not Aligned

C. Main Points

1. Liberia is a member of the 1982 ECOWAS Convention on Mutual Administrative Assistance, which contains provisions on the exchange of valuation information.
2. Other than the ECOWAS Convention, there are no specific legal provisions that allow or require LRA or Customs or other designated authority to request or provide information of the kind described in the measure to foreign authorities, and no formal procedures have yet been established for the proper exchange, use and protection of such information.
3. The *Revenue Code* contains provisions requiring the protection of information obtained from or about a taxpayer (which includes a payer of customs duties), but would permit disclosure to foreign tax authorities in accordance with an international treaty or agreement.

D. Description of Current Situation

Policy and Legal Framework

Liberia appears to be a party to the 1982 ECOWAS Convention for Mutual Administrative Assistance in Customs Matters (Convention A/P.5/5/82), which includes provisions for the exchange of valuation-related information similar to the TFA measure.

ECOWAS Customs Mutual Administrative Assistance Convention

ARTICLE 10 Assistance with Regard to Determination of Import or Export Duties and Taxes

1. At the request of the competent authorities having reason to suspect that a serious customs or trade infringement has been committed within its country, the competent authorities of the Member State to whom such a request is submitted shall communicate any information at its disposal which is likely to assist in determining the exact amount of import or export duties and taxes due:

(a) As regards the customs value of merchandise; commercial invoices submitted to the customs authorities of the exporting or importing country, or copies of the said invoices certified by the customs and as required by the circumstances; documents showing current export or import prices; a copy of the declaration of the value determined when the merchandise was exported or imported; trade catalogues, current prices etc; whether published in the country of export or the import;

(b) As regards the classification of merchandise for tariff purposes; the results of any analysis carried out by laboratories to determine the classification of merchandise whether for import or export purposes;

(c) As regards the origin of merchandise, the declaration or origin as established if necessary in accordance with the provisions of the Protocol relating to the ECOWAS rules of origin, when such declarations are required, the customs status of merchandise in the country of export (i.e. for consumption, in customs transit in bounded warehouses on temporary importation, in a free zone, export duty drawback etc.).

However, we were not able to confirm what experience Liberia has in the exchange of information under that convention, if any, or that any internal procedures have been established to implement these provisions.

Liberia is not a party to the WCO's Nairobi Convention or Johannesburg Convention.

There are no specific provisions in the LRA Act or *Revenue Code* that authorize the Minister of Finance or LRA Commissioner (or lower level officers) to establish agreements for the exchange of information with revenue authorities/customs administrations of other countries.

With respect to the protection of confidential information, the *Revenue Code* does provide that any information obtained from or about the taxpayer (which includes persons who pay customs duties) in the course of tax collection, audit, investigation or enforcement process is confidential and, with certain exceptions, shall not be disclosed. An exception is provided for disclosure to "tax authorities of a foreign country in accordance with international treaties or agreements". Criminal penalties are defined for unlawful disclosure (Section 54, *Revenue Code*).

Procedures and Processes

Formal operational procedures or processes for the exchange of information with foreign customs administrations do not yet appear to have been established.

Other Issues

This TFA measure, which is intended as a tool to assist Customs in verifying customs valuation information, may be of more importance to Liberia once Customs fully implements the WTO valuation agreement and transaction value as the primary basis of customs valuation and discontinues use of PSI services.

According to LRA's own assessment, "[m]ost units in the LRA lack proper filing and record keeping systems to protect records and related documents for easy future access and reference. This increases the risk of loss, damage and unauthorized access to important and sensitive records." This may also present a challenge to Customs' ability to timely respond to other WTO member customs administrations requests for export records related to specific transactions/exporters.

E. Suggested Reform Actions

1. With respect to enquiries made by other customs administrations and responses to enquiries received from such administrations, establish procedures for the exchange of information. Such procedures should be aligned to the requirements of the TFA measure and include procedures to ensure the protection of confidential information and to comply with the timeframes.
2. Review legislation to ensure the protection of all confidential information received or obtained by customs authorities (not limited to valuation related information), and to allow

exceptions to permit sharing of such information with other customs administrations subject to appropriate safeguards.

3. Designate and train the responsible unit or officers in the customs department.

F. Technical Assistance Needs

1. Technical expertise, including best-practice models, is needed to implement procedures for customs-to-customs exchange of information consistent with the TFA measure.

G. Implementation Time Line: Low

This TFA measure is recommended low priority because Liberia has not yet implemented the WTO valuation agreement and is expected to continue to rely upon a PSI entity to verify valuation for the near future (two years or more).

H. Existing Donor Support: None identified

I. Lead Agency: Customs

Article 23.2 National Committee on Trade Facilitation

A. Summary of TFA Measure

- Each government shall have a national trade facilitation body to oversee implementation of the WTO trade facilitation agreement

B. Level of Alignment: Substantially Aligned

C. Main Gaps

1. The MoCI established in 2012 a National Trade Facilitation Forum which includes representatives of border agencies, traders, and service providers, such as APM Terminals. The MoCI intends the Forum to play the role of the NCTF for purposes of the TFA.
2. At present, the Forum is inactive (last met in August 2015).
3. Stakeholders have identified the lack of a formal institutional structure and lack of resources as the main challenges to the effective operation of this Forum.

D. Description of Current Situation

Policy and Legal Framework

The MoCI, with the support of USAID, established a “National Trade Facilitation Forum” in 2012 (see Box III.8, below).

Box III.8 Trade Facilitation Forum

Trade Facilitation Forum

background on the Trade Facilitation Forum

The Liberia Trade Facilitation Forum is a public and private stakeholders’ forum organized to address issues that are underpinning trade facilitation to ensure trade efficiency within Liberia.

Early Trade Facilitation Initiative in Liberia

In 2009, the Trading Across Borders Working Group (TABWG) was initiated and was active up to August 2011. The Liberia Trade Facilitation Forum is a resurgence of the TABWG forum with enhancements that include:

- The inclusion of the Liberia Better Business Forum (LBBF);
- The introduction of a formal Non-Tariff-Barrier reporting and monitoring mechanism;
- The establishment of a TFF secretariat to enable improved coordination and action plan progress reporting.

Trade facilitation as a public policy involves a wide and diverse range of public agencies performing functions related to cross-border trade. Trade efficiency requires a series of actions and measures that cover not only the economic, commercial and operational aspects of the international trade transaction (including the movement of goods), but also other issues relating to the facilitation of transport (including the responsibility for goods while in transit).

The implementation of these actions and measures implies consideration of the interlinked roles of the three main players closely involved in the trade and transport sectors of the country, who, in one accord, can develop a partnership for growth:

- The Government, in designing and implementing national laws and regulations regarding trade and transport;
- The Services Providers, by offering market-oriented trade and transport solutions within the framework of national and international trade and transport practices;
- The Traders, who can benefit from such solutions in their international trade transactions.

To this end, the TFF was structured into three tiers.

The top tier consisting of the Ministers of Commerce, Finance and Justice, with the aim to sponsor and drive forward a trade facilitation strategy, monitor progress, and periodically report progress and elimination of non-tariff barriers to the Cabinet.

The second tier, appropriately termed the Trade Technical Committee, is composed of representatives of the following organizations, and nominated observers:

- Ministry of Commerce and Industry – role
- Ministry of Finance – Deputy Minister of Revenue (or designated role)
- Ministry of Finance – Commission for Bureau of Customs & Excise (or delegated representative)
- Ministry of Transport – National Ports Authority – role (or delegated representative)
- Ministry of Justice - Liberia National Police – role (or delegated representative)
- Liberia Better Business Forum
- Importers Associations
- Shippers Associations
- Liberian Chamber of Commerce
- National Investment Commission
- Customs Brokers
- Truckers Association
- BIVAC
- APM Terminals
- Liberia Trade Policy and Customs Project – observer
- World Bank Group – Investment Climate Advisory Services – observer
- Other Observers, as invited to support specific Trade Facilitation solutions

The Technical Committee meets at least monthly and recently concluded its third TFF meeting.

The TFF Technical Secretariat forms the third tier, and shall be composed of one designated technical person each from the Ministry of Finance, the Ministry of Commerce and Industry, the Ministry of Justice, the Liberia Better Business Forum, and the LTFC project, to meet once a week to prepare and maintain substantive documentation, such as the agenda, minutes of meetings, the “Elimination of Non-Tariff Barrier Action Plan”, and reports as deemed necessary. NTBs involve issues such as corruption, the ineffectiveness of government, the high cost of doing business and ineffective trade policy. The TFF

Technical Secretariat meets at least twice a week at the Ministry of Commerce and Industry.

Source: Ministry of Commerce and Industry,
<http://www.moci.gov.lr/2content.php?sub=139&related=15&third=139&pg=sp>

According to MoCI stakeholders, this forum will be made responsible for overseeing the implementation of the TFA.

The Forum's terms of reference, membership, and governance and organizational structure (as described above) are not formally defined in a legal act, and it is unclear what provision has been made for resources to support its activities.

Procedures and Processes

Stakeholders advised that the Forum has met and has eliminated some barriers to trade. However, at present, the Forum is inactive: it is intended to meet on a monthly basis but in fact last met in August 2015.

Stakeholders identified as the main challenge to the effective operation of the Forum a lack of a fully operational structure with a support staff (a secretariat which should be lead by the assistant minister for commerce and trade). It was stated that the Forum should be responsible for monitoring and follow-up activity with other ministries but does not have the capacity to do so.

Other Issues

TBD

E. Suggested Reform Actions

1. Establish the Forum by appropriate legal act (e.g., an executive decree) with responsibility for the coordination of trade facilitation reforms among all relevant authorities, and provide it with the necessary resources and designated staff.
2. Establish agreed terms of reference and procedures of committee, including workplan, SOPs, etc.

F. Technical Assistance Needs

1. Technical support to define legal enabling act, terms of reference, and working procedures of the national trade facilitation forum.

G. Implementation Priority: High

This TFA measure is recommended high priority because of the critical importance of a central body to oversee and coordinate the implementation of TFA and other trade facilitation reforms across the government and private sector.

H. Existing Donor Support: World Bank Group/IFC

I. Lead Agency: MoCI

IV. REFORM ACTION PLAN

A. Summary of Findings + Proposed Categories

Table IV.1 is a summary of this situational and gap analysis, the details of which were provided in the previous section of this report.

This table includes a proposed classification of each of the TFA measures under the TFA categories. This proposed classification is based on the situational and gap analysis, including inputs from stakeholders, and determined on the basis of the following criteria --

- **Category A**, if Liberia has *fully* implemented the TFA measure (*i.e.*, law or policy enacted; any required procedures established; measure applied in practice);
- **Category B**, if Liberia has not fully implemented the TFA measure, but no external or technical support was identified as required for implementation;
- **Category C**, if Liberia has not implemented the TFA measure in full, and external technical assistance or support was identified as required for implementation.

Category B and C measures thus include those measures that Liberia is said to have begun or to be in the process of implementing at present, including measures where technical support is being provided or will be provided.

Table IV.1 Situational (Gap) Analysis Summary and Proposed Categories

Article	Title	Comply ? (Pick One)	Category (Pick One)	Priority	Legal/ Policy	Procedures	Institutions	Human Resources/ Training	ICT	Infra- structure/ Equipment	Other
1.1	Publication	No	C	High	x	x			x	x	
1.2	Information Available Through Internet	Partially	C	High	x	x			x	x	
1.3	Enquiry Points	Partially	C	High	x	x	x	x	x	x	
2.1	Opportunity to Comment and Information before Entry into Force	Partially	C	High	x	x		x			
2.2	Consultations	Partially	C	High	x	x		x			

Article	Title	Comply ? (Pick One)	Category (Pick One)	Priority	Legal/ Policy	Procedures	Institutions	Human Resources/ Training	ICT	Infra- structure/ Equipment	Other
3	Advance Rulings	Partially	C	High	x			x			x
4	Procedures for Appeal or Review	Substantially	C	High		x	x				x
5.1	Notifications for enhanced controls or inspections	No	C	Medium	x					x	
5.2	Detention	Substantially	B	Medium		x					
5.3	Test Procedures	Substantially	C	Medium	x	x	x			x	
6.1	General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	No	C	High	x						
6.2	Specific Disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation	No	C	Medium	x						
6.3	Penalty Disciplines	Partially	C	Medium		x		x			
7.1	Pre-arrival Processing	Partially	C	Medium	x	x			x		
7.2	Electronic Payment	No	C	Low	x	x			x		
7.3	Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges	Partially	C	Medium	x	x					
7.4	Risk Management	Partially	C	High				x	x		
7.5	Post-Clearance Audit	Substantially	C	High				x	x		

Article	Title	Comply ? (Pick One)	Category (Pick One)	Priority	Legal/ Policy	Procedures	Institutions	Human Resources/ Training	ICT	Infra- structure/ Equipment	Other
7.6	Establishment and Publication of Average Release Times	No	C	High		x		x			
7.7	Trade Facilitation Measures for Authorized Operators	No	C	Low	x	x		x			x
7.8	Expedited Shipments	No	C	Low	x	x					x
7.9	Perishable Goods	Partially	C	Medium	x						x
8	Border Agency Cooperation	Partially	C	High	x	x			x		
9	Movement of Goods intended for Import under Customs Control	Partially	C	Low		x			x		
10.1	Formalities and Documentation Requirements	Partially	C	High	x		x	x			
10.2	Acceptance of Copies	Partially	C	Medium	x	x			x		
10.3	Use of International Standards	Partially	C	High	x	x		x			
10.4	Single Window	No	C	High	x	x		x	x	x	
10.5	Preshipment Inspection	No	C	Medium				x			x
10.6	Use of Customs Brokers	Substantially	C	High	x			x			
10.7	Common Border Procedures and Uniform Documentation Requirements	Substantially	B	Medium				x			x
10.8	Rejected Goods	Partially	C	Medium	x	x					

Article	Title	Comply ? (Pick One)	Category (Pick One)	Priority	Legal/ Policy	Procedures	Institutions	Human Resources/ Training	ICT	Infra- structure/ Equipment	Other
10.9	Temporary Admission of Goods and Inward and Outward Processing	Substantially	C	Low		x		x			
11	Freedom of transit	Partially	C	Low	x	x	x	x	x		
12	Customs Cooperation	No	C	Low		x		x			
23.2	National Committee (not subject to SDT and must be implemented upon entry into force of the Agreement- do not include in ABC notification)	Substantially	C	High	x	x					

Note: ICT = information and communications technology; TACB = technical assistance and capacity building; x = requirement needed.

a. Note that article 1.4 was not analyzed in this report. This measure requires Liberia to make a notification to the World Trade Organization committee concerning the measures set out in articles 1.1–1.3.

B. Proposed Implementation Sequence

As indicated in the table above, Liberia is not fully aligned to the TFA measures, and the gap analysis identified the various actions (changes in law/policy, procedures, capacity building/training, *etc.*) required for alignment per measure.

Given resource and capacity limitations, actions required to implement all measures can only be taken over time, rather than all at once. Moreover, implementation of some of the TFA measures is dependent on the prior implementation of others. For example, implementation of a post-clearance audit and an authorized operator program is generally considered to depend on an existing risk management system of control.

In the gap analysis, we assigned an implementation priority to each of the TFA measures (high, medium and low priority). In general, the measures that are assigned high priority are-

- (i) the measures that Liberia identified as priorities in its Post Accession Implementation plan;
- (ii) measures that would support Liberia’s implementation of the remaining TFA measures or other trade facilitation reforms, such as implementation of the RKC (the measure on risk management is one of these priority measures, for the reasons just given); and,
- (iii).the legal or policy-related measures that provide for greater transparency and inclusion of stakeholders in the process of developing the trade facilitation reforms required to implement the TFA.

These high priority measures, which we suggest Liberia concentrate on first, are as follows:

Table IV.2 High Priority Measures

TFA Article	TFA Measure	Recommended Actions	Lead Agency
1.1	Publication	<ol style="list-style-type: none"> 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. 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>). 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>). 4. Establish necessary formal measures to ensure all border authorities promptly provide new or changed administrative regulations to LiberLII for Internet 	MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		<p>publication.</p> <p>5. Assess the feasibility of the establishment of a <i>single national trade portal</i> for the publication of all border authorities' <i>requirements</i> and information <i>and</i> required forms for import, export, and transit of goods.</p>	
1.2	Information Available through Internet	<ol style="list-style-type: none"> 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. 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. 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 publication obligations. 	All Border Authorities
1.3	Enquiry Points	<ol style="list-style-type: none"> 1. Assess and determine an appropriate model or organizational structure for the national trade enquiry point. 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. 3. Assess needs and develop a plan to implement an enquiry point. 	MoCI
2.1	Opportunity to Comment and Information before Entry into Force	<ol style="list-style-type: none"> 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. 2. Develop appropriate legislation to require delayed effective date of administrative rules of border authorities. 3. Train private sector and public sector stakeholders on the operation and benefits of, and participation in, effective notice and comment rulemaking procedures. 	MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
2.2	Consultations	<ol style="list-style-type: none"> 1. Develop appropriate formal legal and/or administrative measures (<i>e.g.</i>, rules, standard operating <i>procedures</i>, and/or guidelines) to require border authorities to carry out regular consultations with their stakeholders. 2. Develop and publish procedures to advise private sector stakeholders how they can initiate and participate effectively in consultative processes. 3. Train border authorities and private sector on how to carry out an effective consultation. 	MoCI
3	Advance Ruling	<ol style="list-style-type: none"> 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. 3. Develop and publish public outreach materials/programs to inform and encourage greater use of the advance ruling program <i>by</i> the private sector. 	LRA
4	Procedures for Appeal or Review	<ol style="list-style-type: none"> 1. Develop and publish rules and instructions/SOPs to implement the administrative protest provisions of the draft <i>Customs Code</i>, when <i>enacted</i>. 2. Assess the efficacy of the administrative tribunals established under law to hear administrative appeals (the Board of Tax Appeals; the Tribunal established under <i>the Foreign Trade law</i>) to determine improvements and needs (<i>e.g.</i>, procedures, resources, capacity, etc). 3. Develop and publish guidelines or instructions for the benefit of traders on administrative appeal procedures (as required by Article 1.1 of the TFA – see discussion above). 	LRA, MoCI
6.1	General Disciplines on Fees and Charges	<ol style="list-style-type: none"> 1. Assess and clarify/develop legislation to require- <ul style="list-style-type: none"> • publication of new or changed fees and charges imposed by border authorities (see Article 1.1), • delayed effective date of new or changed fees (see Article 2.1), and • periodic reviews of fees and charges (see Article 10.1), with a view to reducing their number and diversity. 2. Review and rationalize as necessary current fee 	MoCI and Ministry of Finance

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		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.	
7.4	Risk Management	<ol style="list-style-type: none"> 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. 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. 	LRA
7.5	Post-Clearance Audit	<ol style="list-style-type: none"> 1. Provide further training to audit staff on accounting and compliance audit standards and techniques, including familiarity with commercial financial/accounting systems used in Liberia. 	LRA
7.6	Establishment and Publication of Average Release Times	<ol style="list-style-type: none"> 1. Develop formal policies and procedures for periodic measurement of average release times (ensuring that the processes of all stakeholders at the port/airport/land border are included within the scope of the study). 2. Designate responsibility for the design and implementation of the study. 	LRA
8	Border Agency Cooperation	<ol style="list-style-type: none"> 1. Review and revise as necessary the legislation of respective border authorities to ensure a basis for coordinated border <i>operations</i> (e.g., obligation to provide assistance, including exchange of information; authority to delegate functions; clear and consistent mandates with respect to border activities; authority to enter into agreements with other authorities, etc). 2. Formally mandate Customs (e.g., by an executive act or other formal policy instrument) as lead agency to ensure coordination and cooperation among border authorities. 3. Establish MOUs and procedures among border authorities to ensure other government agencies that 	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		<p>require the examination of goods (e.g., Agriculture and Health) can conduct their examination of goods concurrently with Customs and MoCI; ensure other authorities with border control responsibilities under law are present at port/airport and land border crossings.</p> <p>4. Assess and implement in the Customs ASYCUDA World System functionality to support the coordination of border agency controls (e.g., incorporate other agency requirements in ASYCUDA selectivity; allow access and provide alerts to other border authorities).</p>	
10.1	Formalities and Documentation Requirements	<ol style="list-style-type: none"> 1. Develop legal/ policy framework to ensure border authorities assess the trade impacts of proposed measures, including new or changed import/export procedures and documentation/data requirements. 2. Establish a body within the government to oversee and provide technical support to border authorities' assessment of proposed requirements and periodic review of existing measures. 3. Establish the necessary expertise within border authorities to assess proposed trade measures. 	MoCI
10.3	Use of International Standards	<ol style="list-style-type: none"> 1. Develop a long-term plan for implementation to the WTO valuation agreement, including the necessary changes to legislation and procedures, capacity building, development of any ICT or the acquisition of equipment required to support valuation, as well as the technical assistance support that might be required. (See also discussion under TFA Article 10.5 Pre Shipment Inspection.) 2. Develop an appropriate action plan for the revision/preparation of other regulations and instructions necessary for the implementation of the <i>draft Customs Code</i>. 3. In connection with the implementation of the new <i>Customs Code</i> and WTO trade-facilitation related commitments, train relevant public and private sector stakeholders on trade facilitation "best practice" standards and recommendations. 	All
10.4	Single Window	<ol style="list-style-type: none"> 1. As an initial step, develop a strategy for the implementation of a National Single Window, in consultation with all relevant border authorities and 	MoCI

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		other stakeholders, including - <ul style="list-style-type: none"> ○ Overall Vision & Strategy ○ Scoping out options for the essential NSW components including: <ul style="list-style-type: none"> ○ Functional & Technical Architecture Model ○ Operational Model ○ Governance Model ○ Financial Model, including the fee structure and revenue sharing options ○ Capacity Building & change management plan ○ Legal Framework ○ Service Specifications for the operator including SLAs ○ Impediments to the realization of the vision and mitigating actions 	
10.6	Use of Customs Brokers	1. The proposed draft rules or regulations on customs brokers should be reviewed for conformity with TFA requirements and RKC recommendations, published or otherwise, then disseminated in draft form for comment by interested parties and, subject to revision as necessary, enacted and published.	LRA
23.2	National Committee on Trade Facilitation	1. Establish the Forum by appropriate legal act (e.g., an executive decree) with responsibility for the coordination of trade facilitation reforms among all relevant authorities, and provide it with the necessary resources and designated staff. 2. Establish agreed terms of reference and procedures of committee, including workplan, SOPs, etc.	MoCI

The remaining measures are medium or low priority. Low priority measures are generally those that would not appear to have significant trade facilitation impact in Liberia's particular circumstances. Measures that were neither low nor high priority were recommended as medium priority. These are as follows:

Table IV.3 Low Priority Measures

TFA Article	TFA Measure	Recommended Actions	Lead Agency
7.2	Electronic Payment	1. Assess cost-benefit, demand, and suitability of e-payment options for payment of customs duty and taxes in Liberia (e.g., credit card, debit card, automated	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		debit, mobile payments, etc.) 2. Assess and develop as required the legal and technical framework to support the implementation of the relevant electronic payment method.	
7.7	Trade Facilitation Measures for Authorized Operators	1. Under authority of the draft <i>Customs Code</i> , assess and design an authorized operator program consistent with Liberia's trade environment. 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. 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 (e.g., terms and conditions for periodic declaration procedure). 4. Develop and publish a practical <i>guide for</i> stakeholders on the authorized operator program and associated simplified procedures (once implemented).	LRA
7.8	Expedited Shipments	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)	LRA
9	Movement of Goods Intended for Import under Customs Control	1. Develop rules, procedures, and operational guidelines and manuals required to implement a modern, RKC-consistent transit procedure. 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. 3. Assess implementation of forms of security for transit movements other than duty deposit, including legal framework, procedures, economic feasibility, and so forth.	LRA
10.9	Temporary Admission of Goods and Inward and Outward Processing	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.	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		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.	
11	Freedom of Transit	1. As described under Articles 6.2, 7.1 and 10.1	LRA

Table IV.4 Medium Priority Measures

TFA Article	TFA Measure	Recommended Actions	Lead Agency
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.	Quarantine
5.2	Detention	1. Under authority of the <i>draft Customs Code</i> , Customs to establish the necessary operational/technical (e.g., ASYCUDA) 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. 2. Incorporate detention notification requirements in Customs clearance processing SOPs, if not already included.	LRA
5.3	Test Procedures	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). 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.	MoCI, Quarantine

TFA Article	TFA Measure	Recommended Actions	Lead Agency
6.2	Specific Disciplines of Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation	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.	LRA
6.3	Penalty Disciplines	<ol style="list-style-type: none"> 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 (<i>e.g.</i>, guidelines for customs officers on particular facts and circumstances that may be taken into account in determining appropriate penalty amounts). 2. Develop and publish, if not already established, regulations and operating procedures (SOPs) for the proper assessment and processing of customs fines and penalties (<i>e.g.</i>, requirements concerning penalty assessment notices) and for submission of prior voluntary disclosure. 	LRA
7.1	Pre-Arrival Processing	<ol style="list-style-type: none"> 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 (<i>e.g.</i>, Revised Kyoto Convention; WCO Safe Framework of Standards). 2. Develop and implement SOPs to ensure uniform and proper application of pre-arrival processing. 3. Under authority of the draft <i>Customs Code</i>, assess and implement operational and technical procedures to require submission of supporting documents only where a transaction is selected for examination (yellow or red channel). 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). 5. Develop and implement a public outreach 	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency
		<p>program to ensure the business community has an understanding of the benefits of the pre-arrival declaration process.</p> <p>6. Undertake consultations with all stakeholders among the border agencies and the business community to ensure the system is implemented effectively.</p>	
7.3	Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges	<ol style="list-style-type: none"> 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 (e.g., 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. 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. 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). 	LRA
7.9	Perishable Goods	<ol style="list-style-type: none"> 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"> o 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); o clearance of perishable goods at premises of importer or other authorized place outside the port; o procedures for making/responding to a request for a written explanation where 	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency	
		<p>release is delayed;</p> <ul style="list-style-type: none"> ○ 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.) <ol style="list-style-type: none"> 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. 3. Develop and publish a practical guide for stakeholders on the simplified procedures for the import of perishable goods (once implemented). 		
10.2	Acceptance of Copies	<ol style="list-style-type: none"> 1. To enable fully electronic submission of supporting documents required by any border authorities for release and clearance (<i>e.g.</i>, 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. 2. (See recommendations concerning supporting documents under Article 7.1, Pre Arrival Processing, above) 	LRA	
10.5	Preshipment Inspection	<ol style="list-style-type: none"> 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. 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). 	LRA	
10.7	Common Procedures and Uniform Documentation Requirements	Border and	<ol style="list-style-type: none"> 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 	LRA

TFA Article	TFA Measure	Recommended Actions	Lead Agency
10.8	Rejected Goods	<p>account the implementation priorities identified in this report (see Section IV REFORM ACTION PLAN, below).</p> <p>2. Assess training needs and provide required training to <i>Customs officers</i> and the private sector on customs procedures. 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”.</p> <p>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.</p> <p>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.</p>	Quarantine Service, MoCI, Customs

C. Planning, Monitoring and Evaluation

The actions recommended above to align fully Liberia’s regime to the requirements of the various TFA measure may involve multiple government authorities and donor organizations, impact various stakeholder groups, and require implementation over a long period of time and in a certain sequence. As an initial action, it will be important for the government to define a TFA implementation plan, which is agreed by all relevant authorities and stakeholders, and which identifies the required resources, the activities to be undertaken, the expected outputs and impacts, and progress indicators. This plan should also establish a monitoring and evaluation framework so that the implementing authorities and stakeholders know how well the plan is progressing and when to take corrective action.

As discussed above (see Section II.Liberia WTO Implementation Strategy Plan), Liberia’s Post-Accession Implementation Plan (LPAP) defines a short to medium-term roadmap for the implementation of Liberia’s WTO commitments, and that there is a significant overlap between the LPAP actions and those identified above to implement the TFA measures. It will therefore be important to merge or sychronize Liberia’s TFA implementation plan with the LPAP project plan, including the monitoring and evaluation system, to the extent any has already been established.

The establishment of the National Trade Facilitation Forum is recommended as a high priority action. Given the government-wide impact of the TFA, this forum would appear to be the appropriate entity to lead the development of the plan in cooperation with the border authorities and relevant donor organizations.

APPENDIX I – LEGISLATION REVIEWED

Legislation

1. The Revenue Code of Liberia Act of 2000; as amended by the Consolidated Tax Amendments Act October 15, 2011
2. General Business Law
3. Act Creating the Environment Protection Agency of Liberia
4. Agriculture Law (including the Plant and Animal Quarantine Act) (Title 3)
5. The Executive Law (Title 12)
6. Judiciary Law (Title 17)
7. An Act to Establish the Liberia Revenue Authority (2013)
8. Penal Law of Liberia (Title 26)
9. Public Health Law
10. National Port Authority Act
11. Freedom of Information Act 2010
12. Fisheries Regulation 2010
13. Liberia Medicines and Health Products Regulatory Authority Act (2010)
14. Electronic Transactions Law
15. Public Authorities Law
16. Foreign Trade Law
17. Constitution of Liberia
18. Liberian Commercial Code of 2010

WTO Accession Documents

1. Memorandum on the Foreign Trade Regime (WT/ACC/LBR/3)
2. Report of the Working Party on the Accession of Liberia (WT/ACC/LBR/23)

APPENDIX II – LIBERIA WTO ACCESSION IMPLEMENTATION PLAN 2015-2017

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.1. Implementation of Single Window	Establish a Single Window Platform	Enhanced trade facilitation to improve predictability and transparency	Technical Assistance on development of Tender Documents & implementation of the Single Window.	2017	LRA, MoCI, MoA, NPA, CBL, MoH
4.1.Trade Facilitation	4.1.1. Implementation of Single Window	Rollout Single Window to key operational ports	Enhanced trade facilitation to improve predictability and transparency	Assistance also needed for implementing hard and soft infrastructure requirements to set up the single window.	2017	LRA, MoCI, MoA, NPA, CBL, MoH

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.2 Access to Information through implementation of a trade portal	(Trade Portal) Establish centralized information portal for exports, imports and transit: 1) Procedures 2) Applied rates of duties and taxes 3) Fees and charges (inc. schedule to ensure reflection of true cost of service) 4) Laws, regulations, and administrative rulings	Increase in transparency resulting in more compliant trade. Increased compliance will lead to increased revenue.	Technical Assistance to set up the trade portal and relevant enquiry and notification points	2016	LRA, MoCI, MFDP, MoA
4.1.Trade Facilitation	4.1.2 Access to Information through implementation of a trade portal	Establish enquiry points at identified entities.	Increase in transparency resulting in more compliant trade. Increased compliance will lead to increased revenue.	Technical Assistance to set up the trade portal and relevant enquiry and notification points	2016	LRA, MoCI, MFDP, MoA

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.3.Review of Fees and Charges	(National Fees and Charges) Review all fees and charges related to import and export to ensure implemented only on a cost recovery and not revenue-raising basis.	Increased transparency and predictability for traders.	Technical assistance for the comprehensive review of all fees and charges in relation to import and export	2017	MFDP, LRA, MoCI
4.1.Trade Facilitation	4.1.4. Modernizing Customs Procedures, Processes and Infrastructure	(Valuation) Full implementation of WTO Agreement on Customs Valuation.	Consistent method of valuing goods at all Customs ports	Technical assistance is needed to establish an independent Customs Valuation Unit and its procedures	2017	LRA, MFDP
4.1.Trade Facilitation	4.1.4. Modernizing Customs Procedures, Processes and Infrastructure	(Risk Management) Establish an effective risk management regime using risk profiling and criteria	Reduce the number of days and time to carry out inspection	Technical assistance for the development of Tender Documents for a Destination Inspection Contract.	2017	LRA, MFDP, MoCI
4.1.Trade Facilitation	4.1.4. Modernizing Customs Procedures, Processes and Infrastructure	Ensure proactive uses of ASYCUDA by the Postclearance Audit (PCA) team	Reduce the number of days and time to carry out inspection		2017	LRA, MFDP, MoCI
4.1.Trade Facilitation	4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	Implementing automated inspection using scanners	Reduce the number of days and time to carry out inspection		2017	LRA, MFDP, MoCI

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Advance Tariff Information/Rulings) Develop and publish administrative regulations providing guidelines on the issuance of information on advance tariff rulings.	Provide certainty and predictability to traders and consistency of application of correct tariff code by customs.	Technical assistance for the development of the advance tariff ruling procedures.	2017	LRA, MFDP, MoCI
4.1.Trade Facilitation	4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Establishment and Publication of Average Release Times) Measure and publish average release time of goods using Time Release Study.	Identify and eliminate bottlenecks and redundant procedures in the release process.	Assistance in conducting regular Time Release Studies.	2017	LRA, MFDP, MoCI
4.1.Trade Facilitation	4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Upgrade of port infrastructure) Install automated systems, and equipment at all ports of entry.	Enhanced port performance.	Technical assistance, as well as procurement and installation of equipment.	2017	LRA, MFDP, MoCI
4.1.Trade Facilitation	4.1.5. Modernizing Customs Procedures, Processes and Infrastructure	(Reform Customs Brokers Licensing Regime) Assess current broker licensing system, advance recommendations, and implement reforms.	Improved (customs) brokerage services.	Technical assistance and capacity building for customs brokers.	2017	LRA, MFDP, MoCI

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.6. Build Local Capacity for Implementing Customs Reforms	Training of customs personnel to strengthen enforcement.	Improved capability to facilitate trade and enhance compliance.	Capacity building to modernize customs system.	2017	LRA, MoCI
4.1.Trade Facilitation	4.1.6. Build Local Capacity for Implementing Customs Reforms	Training of Single Window Platform users	Improved capability to facilitate trade and enhance compliance.	Capacity building to modernize customs system.	2017	LRA, MoCI
4.1.Trade Facilitation	4.1.6. Build Local Capacity for Implementing Customs Reforms	Improve the management and analysis of statistical trade information (i.e. in ASYCUDA).	Improved capability to facilitate trade and enhance compliance.	Capacity building to modernize customs system.	2017	LRA, MoCI
4.1.Trade Facilitation	4.1.7. Establish an Efficient Framework for Promoting Public-Private Partnership for Port Infrastructural Development	Undertake feasibility studies for modernization of the physical infrastructure and operations of Buchanan, Greenville and Harper ports to include specialized services.	Improved trade facilitation.	Technical assistance for transaction advisors in specialized port services.	2017	NIC, MPW, NPA, MFDP
4.1.Trade Facilitation	4.1.7. Establish an Efficient Framework for Promoting Public-Private Partnership for Port Infrastructural Development	Establishment of feasibility fund.	Fast track investment in strategic areas.	Technical assistance to structure the fund and secure financing for feasibility studies.	2017	NIC, MPW, NPA, MFDP

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.8. Reduction of Non-Tariff Barriers (NTBs)	(E-commerce for Business Registration) Automation of tax procedures and processes.	Improved service delivery through e-Government.	Technical assistance to develop tender documents to solicit private sector participation in the design of an e-Government platform.	2016	MoCI, MFDP, BIN, MPW, MoL, LRA
4.1.Trade Facilitation	4.1.8. Reduction of Non-Tariff Barriers (NTBs)	Streamline work permit.	Improved service delivery through e-Government.	Technical assistance to develop tender documents to solicit private sector participation in the design of an e-Government platform.	2016	MoCI, MFDP, BIN, MPW, MoL, LRA
4.1.Trade Facilitation	4.1.8. Reduction of Non-Tariff Barriers (NTBs)	Automation of issuance of construction permit.	Improved service delivery through e-Government.	Technical assistance to develop tender documents to solicit private sector participation in the design of an e-Government platform.	2016	MoCI, MFDP, BIN, MPW, MoL, LRA
4.1.Trade Facilitation	4.1.8. Reduction of Non-Tariff Barriers (NTBs)	Issuance of Visa on arrival and automation of residency permit.	Improved service delivery through e-Government.	Technical assistance to develop tender documents to solicit private sector participation in the design of an e-Government platform.	2016	MoCI, MFDP, BIN, MPW, MoL, LRA

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.8. Reduction of Non-Tariff Barriers (NTBs)	Introduction of modern airport cargo and security scanning.	Improved service delivery through e-Government.	Technical assistance to develop tender documents to solicit private sector participation in the design of an e-Government platform.	2016	MoCI, MFDP, BIN, MPW, MoL, LRA
4.1.Trade Facilitation	4.1.9. Clear Procedures for Appeal and Review	Enhance appeal procedures for administrative processes in trade related MACs.	Provide enhanced opportunities for businesses to seek redress and a platform to provide trade information to the public.	Technical assistance for effective service delivery by the Appeal Unit.	2017	LRA, MoH, MoA, MoCI
4.1.Trade Facilitation	4.1.9. Clear Procedures for Appeal and Review	Publish procedure on appropriate government websites and on trade portals.	Provide enhanced opportunities for businesses to seek redress and a platform to provide trade information to the public.		2017	LRA, MoH, MoA, MoCI
4.1.Trade Facilitation	4.1.9. Clear Procedures for Appeal and Review	Publicize and ensure awareness of appeals procedures to the business community and the public.	Provide enhanced opportunities for businesses to seek redress and a platform to provide trade information to the public.		2017	LRA, MoH, MoA, MoCI

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.1.Trade Facilitation	4.1.9. Clear Procedures for Appeal and Review	Post Customs appeal system on its official website, and publish outcomes of appeals.	Provide enhanced opportunities for businesses to seek redress and a platform to provide trade information to the public.		2017	LRA, MoH, MoA, MoCI
4.2. Sanitary and Phytosanitary (SPS) and Technical Barrier to Trade (TBT)	4.2.1. Establishment of SPS Framework	Enactment and implementation of: 1) Law on Sanitary and Phytosanitary Measures; 2) Livestock Policy; 3) Veterinary and Animal Disease Law.	Improved market access for agriculture producers in accordance with international standards.	Technical assistance for the setting up of an SPS framework, capacity building for SPS technicians.	2017	MoA, MoH, MoJ
4.2. Sanitary and Phytosanitary (SPS) and Technical Barrier to Trade (TBT)	4.2.1. Establishment of SPS Framework	Adoption of SPS-related measures and procedures along international guidelines.	Improved market access for agriculture producers in accordance with international standards.	Technical assistance for the setting up of an SPS framework, capacity building for SPS technicians.	2017	MoA, MoH, MoJ
4.2. Sanitary and Phytosanitary (SPS) and Technical Barrier to Trade (TBT)	4.2.2. First Phase Implementation of SPS Infrastructure	Strengthen and expand animal health and food safety laboratories.	Improved infrastructure for SPS.	Technical assistance for the establishment of regional laboratories and quarantine stations at border posts.	2017	MoA, MoH

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.2. Sanitary and Phytosanitary (SPS) and Technical Barrier to Trade (TBT)	4.2.2. First Phase Implementation of SPS Infrastructure	Establish animal and plant quarantine stations at border posts.	Improved infrastructure for SPS.	Capacity building for SPS staff, funding to improve SPS infrastructure.	2017	MoA, MoH
4.2. Sanitary and Phytosanitary (SPS) and Technical Barrier to Trade (TBT)	4.2.3. Establishment of TBT Framework	Enactment and implementation of: 1) Legislation on Technical Barriers to Trade; 2) National Standards Board Regulation (Accreditation of the National Standards Laboratory) 3) Verification Of Conformity; and 4) Code of Good Practice.	Improved infrastructure for TBT.	Technical assistance and funding to improve TBT infrastructure.	2017	MoCI, EPA, MoJ
4.3. Trade Integration	4.3.1. First Phase of Implementing ECOWAS Common External Tariff (CET)	Adopt ECOWAS Common External Tariff (CET) and start to implement the migration plan for CET alignment.	Integration into regional customs territory.	Capacity building to facilitate migration to the CET.	2017	MFDP

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.3. Trade Integration	4.3.2. Duty-Free, Quota-Free Market Access	Develop and implement strategies to improve the utilization of duty-free, quota free market access granted Liberian products.	Making better use of available trade preference.	Technical assistance to utilize duty-free, quota free market access.	2016	MoCI, LCC, LRA
4.3. Trade Integration	4.3.3 Facilitating Intellectual Property Systems	Capacity development of Intellectual Property System (IPS) construction of new IP office, training of IP officers, anti-piracy framework.	Protection for creative works.	Technical assistance and support to strengthen the IPS.	2017	MoCI, MoH, LRA
4.4. Economic Diversification	4.4.1 Promote Trade in Services	Establish services portal for all business regulations, and licensing procedures.	Promote and facilitate trade in services.	Technical assistance for enhancing services trade.	2016	MoCI, CBL, MICAT
4.4. Economic Diversification	4.4.1 Promote Trade in Services	Develop regulatory and institutional framework for distribution and insurance.	Promote and facilitate trade in services.	Technical assistance for enhancing services trade.	2016	MoCI, CBL, MICAT

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.4. Economic Diversification	4.4.1 Promote Trade in Services	Adopt tourism policy that identifies and sets out the main priorities and actions for Liberia's tourism industry.	Promote and facilitate trade in services.	Technical assistance for enhancing services trade.	2016	MoCI, CBL, MICAT
4.4. Economic Diversification	4.4.1 Promote Trade in Services	Conduct a Services Policy Review.	Promote and facilitate trade in services.	Technical assistance for enhancing services trade.	2016	MoCI, CBL, MICAT
4.4. Economic Diversification	4.4.2. Improve Transparency of Business Environment	Review and Implementation Changes to new <i>Revenue Code</i> and Investment Act in order to standardize the incentive regime for FDIs.	Attract and increase investments in Liberia.	Technical assistance to review and amend the revenue and investment codes as necessary.	2016	NIC, MFDP, MLME, MoJ, MoCI
4.4. Economic Diversification	4.4.2. Improve Transparency of Business Environment	Conduct investment policy review.	Attract and increase investments in Liberia.	Technical assistance and funding to conduct investment policy review.	2016	NIC, MFDP, MLME, MoJ, MoCI
4.4. Economic Diversification	4.4.3. Infrastructure Development to Support Economic Diversification	Operationalization of Monrovia Industrial Park	Improved infrastructure to support investment in agro-processing, agrostorage, light manufacturing.	Technical assistance for making industrial park operational and carrying out a full-scale feasibility study, as well as an investment proposal for the industrial park.	2017	NIC, MoCI, MPW

	Policy Objective	Activity	Impact of the Reform	Technical Assistance	Timeline	Key Entity
4.5. Agricultural Value Chains	4.5.1. Improve Conditions for Outgrower Schemes	Develop model and secure financing for outgrower schemes for four major oil palm concessions.	Outgrower schemes operationalized.	Development finance for oil palm outgrower pilots at Golden Veroleum and Sime Darby.	2017	NBC, MoA, NIC, MFDP
4.5. Agricultural Value Chains	4.5.2. Improve Smallholder Farmer Productivity	Provide targeted support (ideally also through private players like Rabobank) to cooperatives that operate in value chains where Liberia has a comparative advantage (cocoa, oil palm, rubber, cassava, fish, etc).	GoL extension services reactivated.	Technical assistance for establishing cooperatives for farmers. Reactivate GoL extension services and attract private investors who provide extension services.	2016	MoA, MoCI, NIC
4.5. Agricultural Value Chains	4.5.2. Improve Smallholder Farmer Productivity	Attract new investors in cocoa, rubber compounding, rubber wood, oil palm processing and manufacturing; as well as agri-transport and rural energy providers (e.g. rubber and oil palm biomass).	Increased export capacity.	Technical assistance for investment promotion and facilitation and to conduct feasibility studies.	2016	MoA, MoCI, NIC

Source: Executive Order No. 74, Implementation of Liberia's Post Accession Plan (LPAP) as a Basis for Inclusive Growth for Poverty Reduction, Appendix I, December 10, 2015

APPENDIX III – TECHNICAL ASSISTANCE PROVIDED BY BIVAC

The following is an excerpt from the *Preshipment Inspection and Institution Capacity Building Services Agreement* between Bureau Veritas Inspection Valuation Assessment and Control (BIVAC) and the government of Liberia.

9. Risk Management

1. BIVAC shall work closely with LRA/Customs Department to incorporate their data into ASYCUDA and to also establish valuation risk indicators which Customs can apply to the ASYCUDA risk management module such that values declared outside accepted parameters will be automatically flagged by the system. Six (6) months before the end of the present Agreement, BIVAC shall issue a proposal for an alternative scheme to PSI and DI, compliant with WTO prescriptions. The proposed scheme shall be based on risk analysis and use the latest technologies available; it should facilitate Customs clearance while allowing Customs to secure efficiently its duties and taxes through proposing an assistance in evaluating the imported goods.

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13. Reporting

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B. Capacity Building Report

2. BIVAC shall submit to the Customs Commissioner and the Commissioner General, as well as the Ministry of Commerce and Industry, a “Quarterly Institution and Capacity Building Report” to be due on or before the tenth (10th) working day of the preceding quarter. The report shall consist of the following:
 - a) Detail steps taken in prior quarter, to complete task from the Implementation Schedule;
 - b) Detail steps to be taken in the coming quarter, further or complete the task in the Implementation Schedule; and
 - c) Provide detailed justifiable reasons for any anticipated challenges to meet deadlines in the Implementation Schedule.

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17. Covenants

BIVAC shall, as of the Effective Date of this Agreement:

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C. Provision of Performance Standards

1. Create, maintain and update monthly the electronic Valuation Database, which shall have the capabilities of being fully networked to other Customs offices in Liberia;

2. Ensure full and unhindered access to the Valuation Database by all Customs offices, including Customs Offices_at LRA-HQ;
3. Prepare and implement an Information Technology Security Plan for the Valuation Database that includes as a minimum adequate firewalling, data access, and a strong password policy;
4. Assist the Government in transitioning to the Harmonized System of Customs Classification 2017 as adjusted for ECOWAS membership by providing a detailed master training manual covering the HS 2017 Convention, explanations, laws, and process; and
5. Assist the Government in transitioning to the GATT Customs Valuation Method by providing a detailed master training manual covering the GATT Agreement, explanations, laws, and CET process; and

D. Training

1. Thorough theoretical and practical training to Customs Officers as detailed in Annex B;
2. One (1) week awareness seminar semi-annually within BIVAC Regional Centers as detailed in Annex B;
3. Technical assistance to include classroom sessions of both practical and theory lectures as detailed in Annex B;
4. Training in import licensing procedures, administration and coordination annually within BIVAC Regional Centers;
5. Training in Quality Control and Standards for MoCI/Standard Division for up to five (5) days for a group of twenty (20) trainees;
6. Specified number of local training programs as detailed in Annex B;
7. Formulate a trader education campaign to be implemented by the Consumer Education and Protection Unit/Ministry of Commerce and Industry and Customs for the purpose of ensuring traders are fully aware of import licensing procedures and administration and PSI/DI activities. The campaign which includes rights and obligations of traders, tracking mechanism, etc. may include:
 - a) Two (2) Training seminars/workshops organized with the assistance of the various trade/business associations;
 - b) PSI and DI messages in selected newspapers and trade magazines once a week;
 - c) Provision of posters on PSI/DI awareness at the Ministry of Commerce and Industry, Ministry of Finance and Development Planning, LRA offices and BIVAC offices;
 - d) Brochures (distributed through the various trade/business associations, as well as at the Ministry of Commerce and Industry, Ministry of Finance and Development Planning, the LRA offices and PSI BIVAC's offices;
 - e) Documentation regarding PSI and DI on the websites of Ministry of Commerce and Industry, LRA and BIVAC containing details of all procedures /requirements and frequently asked questions;
8. All training cost and training facilities utilized under this Agreement shall be sourced and funded by BIVAC and shall be appropriate for the type of training to be delivered;
9. Any training activity undertaken under this Agreement shall be delivered by competent and suitably qualified and experienced persons and or institutions, to this end; BIVAC shall supply the Curriculum Vitae (CV) of the trainers to the Government prior to the conduct of the training;

10. Proposed course content shall be agreed by the Government. A copy of course outlines and training materials shall be submitted to the trainee during the training; in order to maximize training impact and the learning experience of trainees, in-depth technical training shall be delivered to groups of no more than twenty (20) persons at a time, unless otherwise agreed between the Parties; and
11. The Government may provide BIVAC with duty exemption on goods to be used exclusively and directly in the training exercises.

Annex B – Training

No.	DESCRIPTION	PERFORMANCE PERIOD	PERFORMANCE MEASUREMENT
1.		Sixty (60) days	
2.	<p>The provision of one (1) week awareness seminar annually within BIVAC Regional Centers, comprising up to a 5-member team during the duration of this Agreement to destinations to be agreed by the BIVAC and the LRA.</p> <p>BIVAC shall conduct one (1) week awareness seminar semi-annually for at least five (5) persons from the Ministry of Commerce and Industry. Destination to be agreed by BIVAC and MoCI.</p>	after the effective date of the Agreement as per Section 16G.5	
3.	<p>The provision of technical assistance regarding the transition which shall include classroom sessions of both practical and theory lectures conducted by professionally qualified trainers. All Customs Officer Trainees and Commerce staff shall be formally evaluated and tested. Assistance would include up to one hundred and fifty (150) trainee-days per year.</p>		
4.	<p>Within this assistance, the provision of training programs is to be agreed upon with the LRA for identified officers in areas related to BIVAC domains of expertise chosen among the following, but not limited to: price verification, GATT valuation, Customs classification, origin and preference, inspection techniques, container and other special examination techniques, post clearance audit, counterfeit goods, anti-smuggling, statistics, risk profiling etc. as mutually agreed, the training program shall be structured so as to increase capacity levels on a targeted, ongoing and timely basis. Training courses listed above shall be adapted to the targeted audience.</p> <p>Similarly, BIVAC shall also provide training for staff of the Ministry of Commerce and Industry. Training program</p>		

	will be planned and coordinated between the two entities or with Customs. Training will cover conformity assessment, technical specifications, trade administration and procedures, and import licensing mechanism.		
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APPENDIX IV – ACTION PLAN FOR TRANSITION TO WTO VALUATION SYSTEM
Draft Action Plan

No.	Action	Tasks	Deliverables <i>How progress will be assessed</i>	Due Date <i>The date by which the activity must be completed</i>	Responsibility <i>Who is responsible for undertaking the task</i>	Stakeholder Communications <i>Who must be consulted</i>
1.	Assign Responsibility for Implementation Oversight	1. Formally designate the BCE Valuation Section as responsible for implementation and oversight of the operation of the new valuation system.	A formal instruction/policy document issued by the Minister.	Start Date	Ministry of Finance	
2.	Decide Implementation Strategy	1. Investigate whether Liberia should continue to use a minimum price system for certain goods for a transition period. 2. Determine the general criteria to be used to establish the minimum price system (<i>i.e.</i> , which types of products should be covered; how minimum prices will be determined; how long will the system be used).	A policy decision agreed between Ministries on use of a minimum price system	+30 Days	– Valuation Section – Ministry of Finance	Ministry of Commerce and Industry
		3. Identify the specific products that will be covered by the minimum price system.	A list of goods, by HS code, with agreed minimum acceptable prices, agreed by the relevant ministries.	+45 Days	Valuation Section	– Ministry of Finance – Ministry of Commerce and Industry

No.	Action	Tasks	Deliverables <i>How progress will be assessed</i>	Due Date <i>The date by which the activity must be completed</i>	Responsibility <i>Who is responsible for undertaking the task</i>	Stakeholder Communications <i>Who must be consulted</i>
		4. Decide implementation roll-out schedule.	A roll-out schedule, by customs office, agreed by the Ministry of Finance.	+60 Days	Valuation Section	Ministry of Finance
3.	Issue an Implementing Regulation	1. Draft regulation.	A draft regulation presented to the Valuation Section.	+15 Days	?	
		2. Review and finalize draft.	A revised draft regulation, ready for issuance by the Ministry.	+45 Days	Valuation Section	Private sector stakeholders
		3. Publish regulation.	Final regulation published on the Ministry/Customs website.	After enactment of the Revised Customs Code	Ministry of Finance	
4.	Define valuation units and their respective functions	1. Define roles and responsibilities, including coordination, of the Valuation Section, local assessors, risk management unit, and post-clearance audit unit for implementation and oversight of the new valuation system.	A formal instruction on roles, responsibility and coordination of activities, issued by the Minister.	+60 Days	Valuation Section	Risk Management Unit Post Clearance Audit Unit
5.	Issue operational policies and procedures	1. Draft procedures for processing and verification of goods declarations for customs valuation purposes.	SOP and/or Assessor's Manual for customs valuation of import declarations.	+90 Days	?	

No.	Action	Tasks	Deliverables <i>How progress will be assessed</i>	Due Date <i>The date by which the activity must be completed</i>	Responsibility <i>Who is responsible for undertaking the task</i>	Stakeholder Communications <i>Who must be consulted</i>
6.	Extend declaration data to include WTO valuation elements	1. Review and revise ASYCUDA SAD and Query and Amendment forms to cover WTO valuation data elements.	ASYCUDA revised screens and data elements.	?	ASYCUDA team	Brokers?
7.	Develop valuation risk criteria	1. Collect/analyse historical data on declarations with changed values (BIVAC and ASYCUDA data) to determine high risk goods/transactions.	Valuation risk profiles.	+75 Days	– IFC – Risk Management Unit	– BIVAC – ASYCUDA Team – Valuation Section
8.	Issue guidelines for use of the ASYCUDA valuation module	1. Draft guidelines on the use and maintenance of the ASYCUDA valuation module as a risk assessment tool.	Guidelines/procedures for assessors on proper use of the valuation database in verification of declarations.	?	UNCTAD?	Valuation Section
9.	Train Customs Officers	1. Identify customs officers qualified to assist in training (potential trainers).	List of qualified officers.	+30 Days	Valuation Section	
		2. Identify customs officers to be trained.	List of customs officers, by job title/responsibility and location.	+30 Days	Valuation Section	
		3. Design appropriate training program(s) and prepare written training materials.	A customs valuation training manual/supporting materials.	+60 Days	BIVAC?	Valuation Section
		4. Agree on training schedule.	Agreed schedule of training.	+45 Days	BIVAC?	Valuation Section
		5. Deliver training according to agreed schedule.	Training delivered.	+90 Days	BIVAC?	

No.	Action	Tasks	Deliverables <i>How progress will be assessed</i>	Due Date <i>The date by which the activity must be completed</i>	Responsibility <i>Who is responsible for undertaking the task</i>	Stakeholder Communications <i>Who must be consulted</i>
10.	Equip Assessors	1. Assess ICT needs of assessors (including access to relevant BIVAC/ASYCUDA database/systems).	Assessment of assessors' ICT equipment requirements.	?	Valuation Section	
		2. Supply equipment as needed.	Equipment supplied, as needed.	?	Ministry of Finance	
11.	Inform Public and other Stakeholders	1. Advise importers, agents, and representatives of the other relevant government agencies of plans for the implementation of a new valuation system.	Stakeholder consultations conducted.	Continuous	Valuation Section	
		2. Prepare and publish on Ministry/Customs website description of new valuation rules and procedures.	Description of new valuation system published on website.	+150 Days	Valuation Section	

APPENDIX V - LIBERIA REVENUE AUTHORITY – PROPOSED CLASSIFICATION OF TFA MEASURES

World Trade Organization Trade Facilitation Agreement (WTO TFA) Commitments

The implementation of the WTO Trade Facilitation Agreement (WTO TFA) is a key driver in modernization objectives for the LRA CD and following a diagnostic supported by the IFC the following commitments were documented.

The articles of the WTO TFA form the central focus of this modernization strategy and plan which when completed will support the Customs accession to WCO / WTO conventions.

WTO TFA Article	Title	Compliance	Category Original	New Assessment	Time Required	Donor Support / Comment
1.1	Publication	No	C	A	2018	The infrastructure for these items is in place at LRA level, CD website needs development and the consultation process formalized. Enquiry points at LRA HQ utilized for customs issues
1.2	Information Available Through Internet	Partially	C	A	2018	
1.3	Enquiry Points	Partially	C	A	2018	
1.4	Notification		Not classified	A	2018	
2.1	Opportunity to Comment and Information before Entry into Force	Partially	C	A	2 years	
2.2	Consultations	Partially	C	A	Immediate	
3	Advance Rulings	Partially	C	B	3 years	Draft regulation in place max implementation on passing new law

WTO TFA Article	Title	Compliance	Category Original	New Assessment	Time Required	Donor Support / Comment
4	Procedures for Appeal or Review	Substantially	C	B	3 years	On passing new law
5.1	Notifications for enhanced controls or inspections	Fully	A	C	3 years	
5.2	Detention	Substantially	B	A	Immediate	
5.3	Test Procedures	Substantially	C	C	3 years	
6.1	General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	No	B	C	3 years	
6.2	Specific Disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation	No	B	C	3 years	
6.3	Penalty Disciplines	Partially	C	B	3 years	

WTO TFA Article	Title	Compliance	Category Original	New Assessment	Time Required	Donor Support / Comment
7.1	Pre-arrival Processing	Partially	C	B	3 years	Ecorys support at RIA Freeport
7.2	Electronic Payment	No	C	C	3 years	
7.3	Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges	Partially	C	B	3 years	
7.4	Risk Management	Partially	C	C	5 years	Ecorys / IMF support
7.5	Post-Clearance Audit	Substantiall y	C	C	3 years	Ecorys support / IMF support
7.6	Establishment and Publication of Average Release Times	No	C	A	Immediat e	Ecorys support
7.7	Trade Facilitation Measures for Authorized Operators	No	C	C	5 years	TA required
7.8	Expedited Shipments	No	C	B	3 years	Ecorys support
7.9	Perishable Goods	Partially	C	B	3 years	Ecorys support
8	Border Agency Cooperation	Partially	C	C	1 year	Ecorys support. TA on full implementation needed

WTO TFA Article	Title	Compliance	Category Original	New Assessment	Time Required	Donor Support / Comment
9	Movement of Goods intended for Import under Customs Control	Partially	C	B	3 years	
10.1	Formalities and Documentation Requirements	Partially	C	C		
10.2	Acceptance of Copies	Partially	C	B	3 years	
10.3	Use of International Standards	Partially	C	C	5 years	
10.4	Single Window	No	C	C	5 years	
10.5	Pre-shipment Inspection	No	C	C	5 years	
10.6	Use of Customs Brokers	Substantiall y	C	B	2 years	New regulation drafted
10.7	Common Border Procedures and Uniform Documentation Requirements	Substantiall y	C	A	Immediat e	
10.8	Rejected Goods	Partially	C	B	3 years	
10.9	Temporary Admission of Goods and Inward and Outward Processing	Substantiall y	C	A	Immediat e	

WTO TFA Article	Title	Compliance	Category Original	New Assessment	Time Required	Donor Support / Comment
11	Freedom of transit	Partially	C	B	3 years	TA
12	Customs Cooperation	Partially	C	B	3 years	