Country Presentation

Customs – Liberia

Liberian Customs
LIBERIAN CUSTOMS

PRESENTATION

WORKSHOP ON COMPILATION OF
INTERNATIONAL
MERCHANDISE TRADE STATISTICS

ABUJA, NIGERIA

AUGUST 30-SEPTEMBER 2, 2005
In our Country, Customs do not have ASYCUDA or an automated system; Customs Officers carry out their duty manually. Customs Collectorates lack electricity, telecommunication, and other relevant infrastructures which are very essential for an automated system.

The Liberian Customs has 25 offices; Central 10, Urban 2, Sub-urban 2, and rural 11. Due to poor infrastructures as a result of the fourteen (14) year Civil War, there are difficulties with our Offices.

All declarations are handled manually on an entry or Single Administrative Document (SAD), which facilitate the movement of goods from the port of entry upon payment of duty. Below is the standard procedure for the declaration of goods in Liberia:

Importation of goods is based on presentation of the following documents:

- Original Commercial Invoice/airway bill
- Original bill of lading
- Certificate of Origin
- Sales confirmation
- Import Permit Declaration (IPD)
- Packing List
- BIVAC Clean Report of Finding

A Customs Entry is prepared and commercial documents are attached. Under the commodity Team concept, the entry is sent to the In-gate Officer by the importer. The In-gate Officer places an entry number; entry goes to Chief Ministerial for distribution. If entry requires examination, it is sent from In-gate Officer to Senior Collector for stamping, and onwards to the Examination Section. At this Section, Customs requires an
importer to make declaration, followed by commercial documents such as delivery order, packing list, invoice, insurance certificate, Import Permit Declaration (IPD) and BIVAC Clean Report of Finding. Physical Examination is conducted, keep accurate tally on category of goods, check packing list, invoice against physical quantity of goods, take sample of goods, other than goods declared on entry and commercial documents and a Comprehensive examination report is prepared.

Entry is returned to the In-gate office after examination. Next step is to the Chief Ministerial through the Import Specialists, who review documents, appraise, assess and valuate payment by External Tariff and forward same to the Liquidation Section for simultaneous Liquidation, this section review all documents jointly along with entry carrying statistical standard values and forward same to the Collector for signature. Next, to the Commissioner for approval, and to the Bank Payment Slip Section for Billing. Importer or Customs Broker takes bill/entry to the bank for deposit of cash as per total duty assess on face of the entry. Revenue Flag receipt is obtained and stamped by the Bank Payment Slip Section.

Entry with attached documents is returned to the Collector who receives and authorizes entry for sealing. The Sealing Officer seals the entry and attaches all commercial documents for distribution.

The Customs Broker attaches relevant documents to entry and takes same to the National Port Authority (NPA) Billing Section where port handling charges are paid and manifest obtained and to the Wharfinger’s Office for Gate Pass. The Wharfinger reviews all import documents against the shipping manifest, and if found true and correct, he prepares record in ledger and sends documents to the Chief Examiner for assignment. The Chief Examiner assigns an Examiner with documents to escort container(s) or goods. The Examiner along with Joint Security escorts the goods to destination.

At the Rural Customs Collectorates, entries supplied to Collectors are pre-number for control purposes, numbering are done by the Central office. Below is the flow of entry:
from importer to Collector, to Chief Examiner to Chief Ministerial to Cashier to Collector for sealing, to importer. At the close of the day, the cashiers check the cash against all processed entries on a daily basis. At the end of the month, the Collectorates make Revenue Deposits at the Central Bank and submit monthly report to the Bureau of Customs and Excise through the Assistant Commissioner of Customs for Rural Ports, Deputy Commissioner for Operations to the Commissioner of Customs & Excise.

Recommendation: to improve Customs clearing procedures and increase revenue generation capacity, and, facilitate accurate generation of various reports, we recommend that an automated system be introduced to the Liberian Customs, most précised at the Freeport of Monrovia and the Roberts International Airport that contribute 98% to customs revenue.