



**LIBERIA REVENUE AUTHORITY (LRA) MANUAL FOR IMPLEMENTING THE TAX EXEMPTIONS
CONTAINED IN THE MILLENNIUM CHALLENGE COMPACT AND THE PROGRAM
IMPLEMENTATION AGREEMENT**



PREAMBLE

WHEREAS, the United States of America, acting through the Millennium Challenge Corporation ("**MCC**"), and the Government of Liberia, acting through the Ministry of Finance and Development Planning (the "**Government**"), entered into a Millennium Challenge Compact (the "**Compact**") on October 2, 2015, which sets forth the general terms on which MCC will provide assistance of up to two hundred and fifty six million and seven hundred and twenty six thousand United States Dollars (US\$256,726,000.00) ("**MCC Funding**") to the Government for the financing of activities designed to reduce poverty through economic growth in Liberia (the "**Program**"), and a Program Implementation Agreement (the "**PIA**") executed on the same date, which sets forth the general framework for program implementation during the Compact term;

WHEREAS, the Compact and the PIA were ratified by the National Legislature, approved by the President and subsequently published into law on October 26, 2015;

WHEREAS, consistent with the Compact, MCA-Liberia was, by an Act of the National Legislature, created as the accountable entity responsible for managing the projects financed by MCC Funding;

WHEREAS, the Compact, at Section 2.6, directs that "all MCC funding is free from the payment or imposition of any existing or future taxes, duties, levies, contributions or other similar charges."

WHEREAS, the Liberia Revenue Authority (LRA) is established to administer and enforce the revenue laws in accordance with the Liberia Revenue Code as amended from time to time as well as other related laws under which it is assigned those responsibilities for the purpose of assessing, collecting, auditing and accounting for all national revenues due the Government and people of Liberia;

WHEREAS, Section 1.5 of the PIA directs that the Government will promptly implement Annex II of the PIA to effectuate the relief from taxes contemplated by Section 2.6 of the Compact; and

WHEREAS, Annex II of the of the PIA directs that a copy of the PIA and the Compact be provided to the LRA to enable it implement the terms of the Compact and the mechanisms to implement the tax exemption as agreed in the PIA, or otherwise adopted under the Compact.

NOW THEREFORE, LRA seeks to promptly and efficiently implement the tax exempt provisions of the Compact and the PIA:

SECTION 1. Definitions

1.1 Capitalized terms used in this tax manual and not defined herein have the meanings provided in the Compact or in the PIA.

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SECTION 2. General Terms and Conditions

- 2.1 LRA shall ensure that, in accordance with Section 2.6 of the Compact, all MCC Funding is free from the payment or imposition of any existing or future taxes, duties, levies, contributions or other similar charges (but not fees or charges for services that are generally applicable in Liberia – such as Customs Users Fees etc., reasonable in amount and imposed on a nondiscriminatory basis) (“**Taxes**”) of or in Liberia (including any such Taxes imposed by a national, regional, local or other governmental or taxing authority of or in Liberia).
- 2.2 Specifically, and without limiting the generality of the foregoing, MCC Funding will be free from the payment of:
- a. any tariffs, customs duties, import taxes, export taxes, and other similar charges on any goods, works or services introduced into Liberia in connection with the Program;
 - b. sales tax, value added tax, excise tax, property transfer tax, and other similar charges on any transactions involving goods, works or services in connection with the Program;
 - c. taxes and other similar charges on ownership, possession or use of any property in connection with the Program; and
 - d. taxes and other similar charges on income, profits or gross receipts attributable to work performed in connection with the Program and related social security taxes and other similar charges.
- 2.3 Pursuant to Section 2.6 of the Compact, LRA will ensure that MCA-Liberia, and all Providers, Covered Providers, Implementing Entities, contractors (prime contractors and subcontractors), consultants and other legal and natural persons that receive MCC Funding directly or indirectly in furtherance of the Compact are exempt from Taxes (an “*Exempt Entity*” in the case of a legal person or an “*Exempt Individual*” in the case of a natural person) except:
- a. natural persons who are citizens or permanent residents of Liberia; and
 - b. legal persons formed under the laws of Liberia (but excluding MCA-Liberia and any other entity formed for the purpose of implementing the Government’s obligations hereunder).
- 2.3 The procedures that LRA will use to implement the tax exemption required by Section 2.6(a) of the Compact are set forth in Annex II of the PIA (the “**Tax Schedules**”). LRA and MCA-Liberia pledge to strictly comply with the procedures established in the Tax Schedules.
- 2.4 If a Tax has been paid contrary to the requirements of Section 2.6(a) or the PIA, the Government will refund promptly to MCC (or to another party as designated by MCC) the amount of such Tax in United States dollars or the currency of Liberia within ninety (90) days (or such other period as may be agreed in writing by the Parties to the MCC) after the Government is notified in writing (whether by MCC or MCA-Liberia) that such Tax has been paid.
- 2.5 Failure to refund such amount within the specified time will result in interest accruing on such unpaid amount at a rate equal to the then current US Treasury Current Value of Funds Rate,



calculated on a daily basis and a 360-day year from the due date of such payment until such amount is paid in full. Any such payment will first be credited against interest due, and once the interest due amount is extinguished, then payments will be credited against outstanding principal.

- 2.6 No MCC Funding, proceeds thereof or Program Assets may be applied by the Government in satisfaction of its obligations under Section 2 Clause 2.5.

SECTION 3. Procedures

3.1 General

- a. The Chief Executive Officer ("**CEO**") of MCA-Liberia shall transmit to the LRA, the signature specimen(s) of the official person(s) ("**Authorized Representative(s)**") from MCA-Liberia responsible to formally communicate or make a request for any and all tax exemptions on behalf of the Program. The Authorized Representative shall be limited to the CEO or at most two of his/her designated principal deputies.
- b. Whenever the CEO deems it necessary to change an Authorized Representative or an Authorized Representative is no longer in the employ of MCA-Liberia, the CEO shall immediately notify the LRA in writing of the change. The signature specimens of any new Authorized Representative shall be communicated in writing replacing the previous Authorized Representative.
- c. LRA shall provide MCA-Liberia a Tax Identification Number ("**TIN**") and all MCA-Liberia transactions shall relate only to that TIN.
- d. Each Exempt Entity shall also request a TIN from LRA using the available TIN registration forms found on the LRA website at www.lra.gov.lr. Exempt Individuals are not required to obtain a TIN.
- e. MCA-Liberia must submit a comprehensive listing of all eligible Providers, Covered Providers, Implementing Entities, contractors (prime contractors and subcontractors), consultants and other legal and natural persons that receive MCC Funding directly or indirectly in furtherance of the Compact to the Ministry of Finance and Development Planning (MFDP) for certification of tax exempt status by the Minister. MCA-Liberia may update this list when necessary.
- f. MCA-Liberia must submit the duly certified listing of all Exempt Entities and/or Exempt Individuals to the LRA including the details of categories of items each Exempt Entity will require and/or listing of all services each Exempt Individual will provide, for registration by the LRA. MCA-Liberia may update this list when necessary.
- g. Upon receipt of the certified listing, LRA shall immediately register MCA-Liberia, and any Exempt Entity or Exempt Individual, as qualified for relief from payment of direct and indirect taxes in keeping with the Compact and provide MCA-Liberia with the registration letter.
- h. The LRA reserves the right to conduct unannounced spot audits or planned comprehensive audits of the exempt transactions as and when the LRA deems it necessary.



- i. The MCA-Liberia and Exempt Entities will file, as and when due, pursuant to the Liberia Revenue Code as amended and the regulations promulgated thereunder, information and tax returns for all activities exempt under the provisions of the Compact and PIA. This is to ensure that the LRA keeps records of all tax expenditures for future policy guidance.
- j. Pursuant to the Compact, the LRA will create two customs procedure codes as follows:
 - i. for direct imports, and
 - ii. purchases from bonded warehouses.

These customs procedure codes shall be used by MCA-Liberia, Exempt Entities and Exempt Individuals in requesting GST, customs duties and other import or export related tax exemptions.

3.2 Goods and Services Tax (the "GST")

a. Goods – Local Purchases with GST Exemption

- i. LRA shall cause goods relief purchase order ("**GRPO**") booklets to be produced that will be used to relieve Exempt Entities and Exempt Individuals from paying GST.
- ii. The Commissioner of Domestic Tax shall authorize MCA-Liberia to hold approved GRPO booklets in a fiduciary capacity, for utilization by MCA-Liberia and any Exempt Entity or Exempt Individual in purchases to be made pursuant to the Compact .
- iii. To utilize this exemption, Exempt Entities and Exempt Individuals must submit to MCA-Liberia a proper GST invoice, as will be defined by MCA-Liberia, that clearly indicates the GST in a separate line. If the Exempt Entity's or Exempt Individual's purchase is made pursuant to the Compact, MCA-Liberia will approve the use of the GRPO.
- iv. Exhausted GRPO booklets shall be submitted to the Commissioner of Domestic Tax/LRA for validation.
- v. For retail goods, a vendor may not be able to provide a GST exemption at the point of sale. Exempt Entities and Exempt Individuals must make best efforts to avoid purchases of open stock goods and instead buy in bulk to take advantage of the use of a GRPO.

b. Goods – GST at Importation

- i. Prior to importation, Exempt Entities and Exempt Individuals must submit the import documents to MCA-Liberia to conduct a review to ensure that the goods to be imported are in accordance with the Exempt Entity's or Exempt Individual's contract. The import documents will include, but may not be limited to, copies of the waybill/bill of lading, invoice, packing list and the import permit declaration.
- ii. Once MCA-Liberia confirms that the goods to be imported are in accordance with the Exempt Entity's or Exempt Individual's contract, MCA-Liberia will approve the importation and write to the Commissioner General of LRA requesting exemption



from the payment of all custom duties, taxes and levies. In this communication, MCA-Liberia must indicate the appropriate customs procedure codes that will trigger the exemptions. Such communication will also include copies of the aforementioned import documents and refer to the LRA registration letter or letter of certification from the MFDP that confirms the tax exemption. An example of the duty free forms (the Duty Free application and the Single Administrative Document (SAD))¹ are annexed to this tax manual. Seeing as these documents are subject to modifications by the LRA, Exempt Entities and Exempt Individuals are advised to visit the LRA website (www.lra.gov.lr) for the most recent versions of these documents.

- iii. Upon approval by the LRA, the duty free form and the attached documents must then be taken to the designated port of entry for declaration and clearance of the goods.
 - A. Goods imported by the project shall not be subject to pre-shipment inspection ("PSI"). However, Customs reserves the right to conduct random physical inspection at the project's premises to ascertain compliance with Liberia's Customs laws and regulations.

c. Goods purchased from Bonded Warehouses

- i. In the case of goods purchased from a bonded warehouse for use in furtherance the Compact, MCA-Liberia will write to the Commissioner General of LRA requesting exemption from the payment of all custom duties, taxes and levies. In this communication, MCA-Liberia must indicate the appropriate procedure codes that will trigger the exemptions.
 - A. Exempt Entities and Exempt Individuals will only be able to access a bonded warehouse if they execute joint applications using the Bonded Warehouse Withdrawal Entry form² naming both the Exempt Entity or Exempt Individual and MCA-Liberia, along with all import documents bearing both names and tax identification numbers, where available.

d. Goods – Retail Purchases

- i. Since a vendor may not be able to provide a GST exemption at the point of sale of retail goods, Exempt Entities and Exempt Individuals must make best efforts to avoid purchases of open stock goods and instead buy in bulk and take advantage of the use of a GRPO as indicated in Section 3 Clause 3.2(a) above.

e. Services

- i. The GRPO procedures indicated in Section 3 Clause 3.2(a) shall also apply to all locally procured services.

¹ See Annex Two

² See Annex Three



- ii. Regardless of whether the payment is made within or without Liberia, GST on services sourced from outside Liberia will be exempt from GST or related withholding on any payment made for the defined services without having to undertake the GRPO procedures indicated in Section 3 Clause 3.2(a).
- f. Due to the time sensitive nature of the program, all requests for duty waivers shall be expeditiously processed and approved by the Commissioner of Customs for application and, in no event shall the approval process extend beyond one business day of the Commissioner's receipt of the duty free form.

3.3 Import Duty and Related Taxes

- a. The duty free application procedures indicated in Section 3 Clause 3.2(b) shall also apply to all applications for waiver of import duties and related taxes.

3.4 Export Duty and Related Taxes

- a. Exempt Entities and Exempt Individuals desiring to re-export goods imported into the country under the tax exemptions granted by the Compact and the PIA are required to notify MCA-Liberia of the intent to re-export.
- b. Upon receipt of the notification of intent to re-export and verification of the items, MCA-Liberia shall inform the Commissioner of Customs of the Exempt Entity's or Exempt Individual's intent to re-export.
- c. Once verified by the Commissioner of Customs, a letter authorizing the exempt entity or exempt individual to re-export will be issued.
- d. All goods brought into Liberia by Exempt Entities and/or Exempt Individuals in furtherance of the Compact shall be free of duty and related taxes upon re-exportation.

3.5 Corporate Income Tax

- a. All Entities that have been certified as Tax Exempt under the Compact by the MFDP are exempt from paying Liberian corporate income tax.
- a. Any income that is derived from MCC Funding by legal entities or persons, but not individuals, that would be considered taxable due to residence in Liberia, solely with respect to their work under the Compact, will not be considered taxable or subject to taxation in Liberia.
- b. LRA shall exempt MCA-Liberia and all Exempt Entities as described in Section 3 Clause 3.5(a) and (b) from Liberian corporate income tax and related taxes on income earned from providing services in furtherance of the Compact.
- c. MCA-Liberia will not be required to withhold tax on payments made from or with respect to MCC Funding to an Exempt Entity.

3.6 Personal Income Tax

- a. All Exempt Individuals, excluding citizens or residents of Liberia, will be exempt from any income, social security, medical insurance or other mandatory taxes and charges imposed by



the Government or any subdivision thereof, regarding personal income (the “**Personal Income Taxes**”) received in connection with income earned from works and services performed in furtherance of the Compact (the “**Exempt Personal Income**”). This exemption also applies to individuals who derive income hereunder who otherwise were not citizens or residents prior to receiving that income. MCA-Liberia shall include these Exempt Individuals in the listing provided LRA as indicated in Section 3 Clause 3.1(f).

- b. MCA-Liberia and Exempt Entities (the “**Exempt Employers**”) will not withhold or pay personal income taxes for Exempt Individuals in their employ.

3.7 Information Fact Sheet

- a. Exempt Individuals will have no obligation to file an income tax return in Liberia in relation to Exempt Personal Income but may be required to file an information fact sheet to be agreed with MCA-Liberia in the event LRA receives any request for information under any Tax Information Exchange Agreement (“**TIEA**”), or upon request, spontaneous or automatic, from the Competent Authority responsible for exchange of information for tax purposes in Liberia.
- b. Exempt Entities will be required to complete an information fact sheet to be agreed with MCA-Liberia in relation to the Exempt Personal Income of the Exempt Individuals.

3.8 Non-Cash Benefit Tax

- a. All Exempt Individuals will be exempt from paying taxes on any non-cash benefit they receive. This exemption also applies to individuals who derive income hereunder who otherwise were not citizens or residents prior to receiving that income.
- c. MCA-Liberia and Exempt Entities may be required to report non-cash benefits provided to Exempt Individuals with respect to employment or services provided in furtherance of the Compact. This information will only be requested in the event there is a request for information under a TIEA, or upon request, spontaneous or automatic, from the Competent Authority responsible for exchange of information for tax purposes in Liberia.

3.9 Tax Exemption of Petroleum Products

- a. MCA-Liberia, Exempt Entities and Exempt Individuals will be exempted from paying any of the following taxes, or any other taxes which may become applicable, on wholesale or bulk purchases of petroleum products with respect to any purchases made in furtherance of the Compact:
 - i. Import Duty
 - ii. GST
 - iii. Excise Tax



b. Procedures for Requesting Duty Free Fuel

- i. Exempt Entities will obtain a proforma invoice from a supplier of petroleum products with a valid tax clearance, indicating an estimate of their fuel requirements for six months.
- ii. The proforma invoice will then be submitted to MCA-Liberia in order to verify the quantity requested against the bill of quantities in the Exempt Entity's bid documents.
- iii. Upon verification of the quantities requested, MCA-Liberia will fill out, sign and submit to the Commissioner of Customs, the requisite Permit for the Purchase of Petroleum and Other Allied Products Free of Duty and/or Excise Tax ("Permit") application form, and attach to its application, copy of the LRA Registration Letter as indicated in Section 3 Clause 3.1(g). An example of the Permit is annexed to this tax manual.³ Seeing as this document is subject to modification by the LRA, Exempt Entities and Exempt Individuals are advised to visit the LRA website (www.lra.gov.lr) for the most recent version of this document.
- iv. Due to the time sensitive nature of the Compact, all requests for duty waivers shall be expeditiously processed and approved by the Commissioner of Customs. In no event shall the approval process extend beyond one business day of the Commissioner's receipt of the Permit.
- v. MCA-Liberia and/or any Exempt Entity shall submit the approved Permit along with an official purchase order to its vendor for the purpose of lifting its petroleum products duty free.
- vi. At the end of each operating quarter, the Exempt Entity must provide to MCA-Liberia a comprehensive utilization report with copies of all invoices and delivery notes issued by the vendor and evidence of all payments made during the operating quarter which will then be forwarded to LRA by MCA-Liberia.

3.10 Indirect Taxes and Levies

- a. MCA-Liberia, the Exempt Entities and Exempt Individuals importing or acquiring property or otherwise performing an act or action within the scope of the Compact that triggers payment of any tax under Liberian or local law, such as property tax and rates, stamp duties, withholding tax, turnover tax, and any other tax other than those addressed in Section 3 Clause 3.2 through Clause 3.9 above (the "Indirect Taxes"), shall be exempt from paying any Indirect Tax.
- b. Whereas Indirect Taxes may be chargeable not only by LRA, but also by third parties as agents of LRA (the "Tax Agent"), the LRA shall inform its withholding agents in its Registration Letter as indicated in Section 3 Clause 3.1 (g), in order to justify the claimed exemption from an Indirect Tax.

³ See Annex Four

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Section 4. Priority of Documents

- a. If there is any inconsistency or conflict between the provisions of this tax manual and the Tax Schedules, the provisions of the Tax Schedules shall be controlling and shall govern.

Authorized

BY:  6/3/19
THOMAS DOE NAH
COMMISSIONER GENERAL

Date: 6/3/19



LIST OF ANNEXES

- | | | |
|--------------------|---|---|
| ANNEX ONE | - | Duty Free Application Form |
| ANNEX TWO | - | Single Administrative Document |
| ANNEX THREE | - | Bonded Warehouse Withdrawal Entry |
| ANNEX FOUR | - | Permit for the Purchase of Petroleum and Other Allied Products Free of Duty and/or Excise Tax |



DEPARTMENT OF CUSTOMS
APPLICATION FOR DUTY FREE

Name And Address In BLOCK CAPITALS										
TIN <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>									FOR OFFICIAL USE	
Applicant	Entry No. And Date									
Supplier Of Goods	Purpose For Which Goods Required									
Premises Or Place Where Goods Will Be Used	Duty Free Approval/ Reference No. (If Any)									
	Rate Of Duty Entitlement									
Quantity	Description Of Goods	Value								
DECLARATION BY APPLICANT		TOTAL								
I, _____ Of _____ Request Duty Free Delivery Of The Above Mentioned Goods And Hereby Declare That (1) The Particulars Set Forth Above Are True And Complete, (2) The Goods Will Be Used Only For The Purpose Stated, (3) None Of The Goods Will Be Sold, Bartered, Lent, Hired Or Otherwise Disposed Of With, If Permission And (4) All Customs Duty And Other Taxes Will Be Paid By The Applicant On Any Goods Sold Or Otherwise Disposed Of. I/We Understand That Breach Of These Conditions Renders The Goods Liable For Forfeiture.										
Signature _____ Title _____ Date _____										
FOR OFFICIAL USE										
Examined Satisfied	Remarks & Query									
Supervisor, Duty Free Division (Date)										
Reviewed Satisfied										
Commissioner, Customs and Excise (Date)										

* Name In Block Capitals
Collector At Place Where Entry Made



Department of Customs
Single Administrative Document

Names and Addresses IN BLOCK CAPITALS				In Gate #:										For Official Use. Entry # & Date															
Consignee:				In Gate Officer's Name:										Place Entry Made: Code:															
For Account of:				Place of Examination:										Year:															
TIN#:				B/L or AWB#:										Nationality of Ship/Acft: Code:															
Address:				Name of Ship/Acft Flight #:										Country of Origin: Code:															
Consignor:				Ship /Acft Report Date:										Country Whence Consigned: Code:															
Customs Broker:				Special Release #:										Port of Importation: Code:															
1a		1b		1c		2a		2b		2c		2d		2e		2f		2g		2h		3a		3b		4a		4b	
Marks & Number		Description		HS Code		Quantity		Weight & Volume		Specific Rate		CIF/FOB Value		Tariff Rate %		Import duty		Export duty		GST (10%) of CIF		Excise Rate on CIF		Excise Tax Due		Other		Total Collection	

BSP # _____ Official Receipt# _____ Cheque # _____

Bank _____ Cashier _____ Date _____

Declaration: I, _____ of _____ certify that all particulars set forth are true and complete.

Signature _____ Status _____ Date _____ Address _____ (DOC Assessor)

Collector _____ Date _____		FOR OFFICIAL USE ONLY Duty Waiver: YES <input type="checkbox"/> NO <input type="checkbox"/> Type of Waiver: A. Duty Free: _____ B. Other (Specify): _____	
		DISTRIBUTION Liquidation (1st copy)-White Collector (2nd copy)-Pink Importer/Consignee (3rd copy)-Yellow Commissioner (4th copy)-Green Wharfinger (5th copy)-Blue National Port Authority (6th copy)-Blue Ministry of Planning (7th copy)-Pink Ministry of Commerce (8th copy)-Gold	

NOTES
2f=2b X 2C or
2f+2d x 2e
2g=2d x 2e
2h=2d x 10%
3b=2d x 3a
4b=2f x 2h + 3b + 4a



LRA
LIBERIA REVENUE AUTHORITY

**BONDED WAREHOUSE
WITHDRAWAL ENTRY**

Form LRA 426

DEPARTMENT OF CUSTOMS

CONSUMPTION
TRANSHIPMENT
DUTY FREE
SST
OTHER

Names and addresses in BLOCK CAPITALS				FOR OFFICIAL USE ONLY				
Importer		Code (1)		Entry NO. (2)		Date (3)		
Withdrawal of Goods (if different from importer)		Code (2)		Port or place where entry made		Port of exit if Trans (2)		
For account of (if different from importer Withdrawal)				Warehouse Name or Number		Code		
Authorized Agent (if any) making entry				The withdrawer is hereby authorized to withdraw the under mentioned Goods.				
				Warehouse Property's Signature				
(1) Warehouse Entry No & Date			Description of Goods and Quantity according to tariff Headings		Value in Dollars	Statistical Number	Tariff Item and Rate	Duty
Packages	Country Of	Country from which	tariff Headings					
1. Marks	Origin	Consigned	(9) Description	(10) Qty	(11)	(12)	(13)	\$
2. No. & Kind								
Bond								
Withdrawal								
Balance								
					TOTAL DUTY NORMAL ASSESSED (14)\$			
DECLARATION BY WITHDRAWER OR AUTHORIZED AGENT						DUTY (Actual) (18)		
I _____ of _____						Fees (16) Stamp		
Certify that all particulars stated above are correct and that the declared value(s) is/are set less than the entered value(s) when the relative goods were deposited in the warehouse.						(17) Consular		
Signature		Status		Date		C.I.F.		
Assessed						Surcharge (19)		
		FOR OFFICIAL USE				Total (20)		
						Received in full		
						Cashier		



CUSTOMS DEPARTMENT

No: _____

PERMIT FOR THE PURCHASE OF PETROLEUM AND OTHER ALLIED PRODUCTS FREE OF DUTY AND/OR EXCISE TAX

Entity _____ Date: _____

TIN#

Address _____

Name of Development Program/Project (if any) _____

Request Period _____

#	PRODUCTS	QUANTITY	VENDOR	To be completed by Customs Approving Officer					
				WAIVER APPROVAL GRANTED			TAXES PAYABLE		
				TAX TYPE	(%)	Int.	TAX TYPE	(%)	Int.
1.	Premium Gasoline (unleaded)								
2.	Regular Gasoline (leaded)								
3.	Fuel Oil (HFO)								
4.	Jet Fuel								
5.	Kerosene								
6.	Diesel Gasoil (Ago)								
7.	Avigas								
8.	Others (please indicate)								

I/we hereby declare that the products mentioned above will be used exclusively by: _____

Name of Entity _____

Pursuant to the agreement with the GoL and the Revenue Code of Liberia Act of 2000 as amended.

Also, that the said goods will not be bartered or sold. If any product received under this permit is sold or bartered without payment of the lawful duties and taxes, I understand this is tantamount to tax evasion.

I/we shall submit to the Liberia Revenue Authority a detailed monthly report of products purchased and lifted under this permit. At the end of each quarter and prior to obtaining approval for lifting in a new quarter, I shall submit a detailed usage report signed by a Sr. Authorized officer of the beneficiary entity preferably the CFO, COO or equivalent position. I understand that the LRA will not accept reports approved only by the Logistics Unit/Department of the beneficiary entity.

BENEFICIARY ENTITY

Name of Entity _____

Name of Requesting Officer _____
First Middle Last

Title of Requesting Officer _____

Signature of Authorizing Officer _____ Stamp _____

CUSTOMS

Name of Approving Officer _____
First Middle Last

Title of Approving Officer _____

Signature of Approving Officer _____ Stamp _____

Name of Authorizing Officer _____
First Middle Last

Title of Authorizing Officer _____

Signature of Authorizing Officer _____ Stamp _____