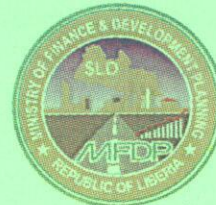




REPUBLIC OF LIBERIA
MINISTRY OF FINANCE & DEVELOPMENT PLANNING
P.O. BOX 10-9016
1000 MONROVIA, 10 LIBERIA



ADMINISTRATIVE REGULATION
NO. 1.17-3/MFDP/FAD/RTPD/22/05/2019

TO : THE GENERAL PUBLIC

SUBJECT: Industrial Sector Development Surcharge on Flour, Biscuits, Confectionery, Wire Nail, Plastic Wares, Foam Products, Detergents, Soaps, Candles, Cement, Confectionery, etc.

DATE : MAY 22, 2019

1. General Rule

The Ministry of Finance & Development Planning (MFDP) is responsible for the formulation of fiscal policies to enhance economic growth and stability, and to govern taxation pursuant to the Revenue Code of Liberia.

In keeping with section 14247 of the Revenue Code, the Minister has the power to issue regulations as necessary from time to time to give effect to the Code and to further the purpose of carrying into effect any of its provision, including strengthening tax administration.

2. Legal Basis

Pursuant to Executive Order No. 96 (Instituting Certain Measures to Stimulate Economic Growth), the Minister of Finance and Development Planning shall by Administrative Regulation impose a surcharge on goods imported into the country that are in competition with Local Manufacturers and Producers.

Furthermore, Section 21.5(c) of the Act creating the Ministry of Finance and Development Planning charged the Minister with the duty to formulate, institutionalise and administer economic, development planning and fiscal and tax policies.

3. Purpose

The purpose of this Regulation is to impose a surcharge on goods or raw material imported or exported in such quantities that may injure or undermine the survival of local manufacturers.

Procedure Notice

By this Regulation, and consistent with Executive Order # 96, the Government of Liberia, through the Ministry of Finance and Development Planning hereby imposes an industrial sector development surcharge as follows:

No	PRODUCT	HS CODE	SURCHARGE
1	Flour	1101.00 & 1102.20	\$.35/kg
2	Biscuits	19.05.31.00.00, 1905.90.00.00	\$0.90/kg
3	Wire Nails (Other than zinc nails, hook-nail and ring nails)	7317.00.10.00, 7317.00.90.00,	\$0.40/kg
4	Zinc (Corrugated Steel Sheet), Steel Galvanized Roofing Sheets, Aluminum Roofing Sheets, Zinc Roofing Sheets, All corrugated roofing sheets	7212.20.00.00, 7210.41.00, 7210.50.00, 7210.61.90, 7210.69.90, 7210.70.90, 7210.90.10, 7210.90.90, 7606.11.10, 7606.12.10, 7606.92.10, 7606.91.91, 7606.91.10, 7606.92.99, 7905.00.00, 7606.92.91	30%
5	Cement	2523.29.00.00	\$0.25/50 kg bag
6	Candles	3406.00.00.00	\$0.15/kg
7	Plastic Furniture	9403.70.90.00	30%
8	Plastic Basin, Plastic Bowl, Plastic Bucket	39.24.90.10.00	30%
9	Plastic Dust Bin	39.24.90.90.00	30%
10	Plastic Drum, Poly Tank	39.25.10.00.00	30%
11	Plastic Baby Bath Tub	3924.90.10.00	30%
12	Plastic Baby Poty Seat	9401.80.00.00	30%
13	Plastic Plates, Plastic Strainer	3924.10.00.00	30%
14	Plastic Rubber Cups	39.24.10.00.00	30%

15	Plastic Crates	39.23.10.00.00	30%
16	Plastic Sacks	39.23.21.00.00 & 39.23.29.00.00	30%
17	Foam Plate	39.24.10.00.00	15%
18	Wafers	1905.32.00.00	\$0.90/kg
19	Confectionery (Candies, lollipops, chewing gums)	1704.90.00.00	\$0.90/kg
20	Soaps	3401.11.10.00, 3401.11.90.00, 3401.19.10.00	\$0.40/kg
21	Detergent Powder, Liquid Antiseptic, Bowl Cleaner	3402.12.10.00, 3402.11.10.00, 3401.30.00.00, 3402.20.00.00, 3402.19.10.00	0.40/kg
22	Dish Washing Liquid	3401.30.00.00	0.35/kg
23	Rubbing Alcohol	2905.12.00.00	0.35/kg
24	Bleach and Water Treatment Products	2828.10.00.00, 2828.90.10.00	0.35kg
25	Tissue, Paper Towel	4818.10.00.00 & 4818.20.00.00	\$0.70/kg
26	Soft drink	22.02.10.00.00	\$0.25/Ltr
27	Ice Cream	2105.00.00.00	5%
28	Wheel Barrow, Handicrafts Artware of Iron/Galvanized Wheel Barrow	8716.80.21.00, 8716.80.90, 8716.90.90.00	25%
29	Tubes, Pipes, and Hoses and fittings thereof of plastic	3917.10.00.00, 3917.21.10.00 3917.21.90.00, 3917.22.10.00 3917.22.90.00, 3917.23.10.00 3917.23.90.00, 3917.29.10.00, 3917.29.90.00, 3917.31.00.00 3917.32.00.00, 3917.33.00.00 3917.39.10.00, 3917.39.90.00 3917.40.10.00, 3917.40.90.00	30%
30	Floor coverings of Plastic, whether or not self-adhesive, in rolls or in the form of tiles, wall or ceiling coverings	3918.10.00.00, 3918.90.00.00	30%
31	Self-adhesive pates, sheets, film. Foil tape, strip and other flat shapes, of plastics whether or not in roll	3919.10.00.00, 3919.90.00	30%
32	Other plates, sheets, films, foil and strip of plastic, non-cellular	3920.10.10.00, 3920.10.20.00, 3920.20.10.00, 3920.20.20.00, 3920.30.10.00, 3920.30.20.00	30%

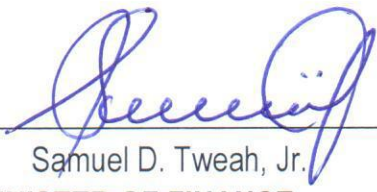
		3920.43.00.00, 3920.49.00.00, 3920.51.00.00, 3920.59.00.00, 3920.61.00.00, 3920.62.00.00, 3920.63.00.00, 3920.69.00.00, 3920.71.00.00, 3920.73.00.00, 3920.79.00.00, 3920.91.00.00, 3920.92.00.00, 3920.93.00.00, 3920.94.00.00, 39.20.99.00.00	
33	Other Plate, sheets, films, baths, shower-baths, sinks, wash basins, lavatory pans, seats and covers flushing cisterns and similar sanitary ware, of plastic	3921.11.00.00, 3921.12.00.00, 3921.13.00.00, 3921.14.00.00, 3921.19.00.00, 3921.90.10.00, 3921.90.20.00, 3922.10.00.00, 3922.20.00.00, 3922.90.00.00	30%
34	Articles for the conveyance or packaging of goods, of plastics, stoppers, lids, caps, and other. Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastic. Builders ware of plastics, not elsewhere specified or included	3923.10.00.90, 3923.30.10.00, 3923.30.90, 3923.40.10.00, 3923.40.90.00, 3923.50.00.00, 3923.90.00.00, 3924.90.20.00, 3925.20.00.00, 3925.30.00.00, 3925.90.00.00	30%
35	Seats whether or not convertible into beds, and parts thereof	9401.10.00.00, 9401.20.00.00, 9401.30.00.00, 9401.40.00.00, 9401.51.00.00, 9401.59.00.00, 9401.61.00.00, 9401.69.00.00, 9401.71.00.00,	30%
36	Metal Scrap (**Export)	7204.10.00, 7204.10.00.00, 7204.21.00.00, 7204.29.00.00, 7204.30.00.00, 7204.41.00.00, 7204.49.00.00, 7204.50.00.00	\$80/ton

4. Effective Date and Termination

This Regulation shall take effect 15 days upon publication and shall remain in full force and effect until otherwise altered by the Minister of Finance and Development Planning.

Signed: 
Samora P.Z. Wolokolie
DEPUTY MINISTER FOR FISCAL AFFAIRS

Date: May 23, 2019

Signed: 
Samuel D. Tweah, Jr.
MINISTER OF FINANCE

Date: 05/23/19