



REPUBLIC OF LIBERIA

MINISTRY OF FINANCE & DEVELOPMENT PLANNING

P.O. BOX 10-9016

1000 MONROVIA, 10 LIBERIA



ADMINISTRATIVE REGULATION NO.1.17-5/MFDP/FAD/RTPD/15/11/2019

TO : ALL BENEFICIARIES OF SURCHARGE
SUBJECT : RE-INSTITUTING EXECUTIVE ORDER 96 ON SURCHARGE
DATE : 15 NOVEMBER 2019

1. General Rule

The Ministry of Finance & Development Planning (MFDP) is responsible for the formulation of fiscal policies to govern taxation pursuant to the Revenue and Customs Code of the Republic of Liberia.

In keeping with section 14247 of the Liberia Revenue Code, the Minister has the power to issue regulations as necessary from time to time to give effect to the code and 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

This Regulation is an amendment to the Administrative Regulation published September 13, 2019 with reference **NO. 1.17-4/MFDP/FAD/RTPD/13/09/2019** which imposed surcharge on goods or raw materials imported in such quantities that may injure or undermine the survival of local manufacturers. This regulation seeks to re-institute the surcharge on goods imported into the country in such quantities that may undermine the survival of local manufacturers

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No.	PRODUCT	HS CODE	New SURCHARGE
1	Flour	1101.00 & 1102.20	\$0.15/kg
2	Biscuits	1905.31.00.00, 1905.90.00.00	\$0.40/kg
3	Wire Nail (Other than zinc nail, hook-nail and ring nail)	7317.00.10.00, 7317.00.90.00	\$0.20/kg
4	Zinc (Corrugated Steel Sheet)	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	15%
5	Cement	2523.29.00.00	\$0.25/50 kg bag
6	Candles	3406.00.00.00	\$0.10/kg
7	Plastic Furniture	9403-70.90.00	10%
8	Plastic Basin, Plastic Bowl, Plastic Bucket, Plastic Dust Bin	3924.90.10.00	10%
9	Plastic Drum Policy Tank	39.25.10.00.00	10%
10	Plastic Baby Bath Tub	3924.90.10.00	10%
11	Plastic Baby Poty Seat	9401.80.00.00	10%
12	Plastic Plates, Plastic Strainer	3924.10.00.00	10%
13	Plastic Rubber Cups	39.24.10.00.00	10%
14	Plastic Crates	39.23.10.00.00	10%
15	Plastic Sacks	39.23.21.00.00 & 39.23.29.00.00	10%
16	Foam Plate	39.24.10.00.00	10%
17	Wafer	1905.32.00.00	\$0.60/kg
18	Confeactionery (Candies lollipops, chewing gums)	1704.90.00.00	\$0.60/kg
19	Soap	3401.11.10.00, 3401 11 90.00 3401. 19.10.00	\$0.25/kg
20	Detergent Powder, Liquid Antiseptic, Bowl cleaner	3401.12.10.00.3402.11.90.00, 3401.30.00.00, 3402.20.00.00, 3402.19.10.00	\$0.25/kg
21	Dish Washing Liquid	3401.30.00.00	\$0.25/kg
22	Rubbing Alcohol	2905. 12.00.00	\$0.25/kg
23	Bleach and Water Treatment Products	2828.10.00.00.2828.90.10.00	\$0.25/kg
24	Tissue, Paper Towel	4818.10.00.00 & 4818.20.00.00	10%

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25	Soft drink	22.02.10.00.00	10%
26	Ice Cream	2105.00.00.00	10%
27	Deformed Bars/Steel Rod	7213.10.00.00, 7213.20.10.00, 7213.20.90.00, 7213.91.10.00, 7213.91.90.00, 7213.99.00.00, 7214.20.00.00, 7215.10.00.00, 7215.50.00.00, 7215.90.00.00, 7214.10.00.00, 7214.30.00.00, 7227.10.00.00, 7227.20.00.00, 7227.90.00.00, 7228.10.00.00, 7228.20.00.00, 7228.30.00.00, 7228.40.00.00, 7228.50.00.00, 7228.60.00.00, 7229.90.00.00	\$125/metric ton
28	Artware of Iron/Galvanized Wheel Barrow	8716.80.21.00, 8716.80.90, 8716.90.90.00	10%
29	Tubes, Pipes, and Hoses and fittings therefore of plastic	3917.21.10.00 3917.21.90.00, 3917.22.10.00 3917.22.90.00, 3917.23.10.00, 3917.29.10.00, 3917.29.90.00, 3917.31.00.00 3917.32.00.00, 3917.33.00.00 3917.39.10.00,	10%
30	Other plates sheets, films, foil and strip of plastic, non circular Articles for conveyance or packaging of goods of plastic, stoppers, lids, caps, and other tableware, kitchenware, other household articles and hygienic or toilet articles of plastic. Builders ware of plastics.	3920.10.10.00, 3920.10.20.00, 3920.20.10.00, 3920.20.20.00, 3920.30.10.00, 3920.30.20.00, 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,	10%
31	Articles for conveyance or packaging of goods of plastic, stoppers, lids, caps, and other tableware, kitchenware, other household articles and hygienic or toilet articles of plastic. Builders ware of plastics.	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	10%
32	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	\$40/ton

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4. 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.

5. Public Notice

The Government of Liberia through the Ministry of Finance and Development Planning hereby announces the re-institution of the surcharge rate on goods or raw materials imported in such quantities that may injure or undermine the survival of local manufacturers.

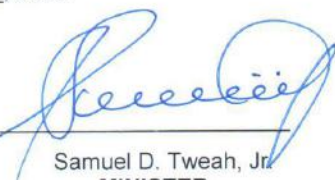
All beneficiaries are asked to adhere to this Administrative Regulation and govern themselves accordingly.

6. Effective Date

This Regulation shall take effect as of November 18, 2019

Signed: 

Samora P. Z. Wolokolie
DEPUTY MINISTER FOR FISCAL AFFAIRS

Approved: 

Samuel D. Tweah, Jr.
MINISTER