REPUBLIC OF LIBERIA

MINISTRY OF FINANCE ADMINISTRATIVE REGULATION

NO. 13. 14159 - 1/MOF/R/BCE/15 October 2013

TO

: ALL IMPORTERS AND EXPORTERS

SUBJECT

: TEMPORARY PROHIBITION ON TRANSIT AND TRANSSHIPMENT OF ETHANOL, TOBACCO &

TOBACCO PRODUCTS AND ALCOHOLIC BEVERAGES & SPIRITS.

DATE

: October 15, 2013

1.0 GENERAL RULE

The Ministry of finance ("Ministry") is responsible for administrating the customs and revenue functions of the Republic of Liberia, pursuant to the customs revenue code Act of 2000 "Revenue code), as amended from time to time.

Section 10.5 of the Executive Law allows the head of each ministry or independent agency under the Executive Branch, subject to approval by the President, to prescribe regulations for the operation of their ministry or agency, the accomplishment of its lawful functions, the official conduct of its officers and employees, and the distribution and performance of its business. In addition, section 14247 of the Revenue Code of Liberia authorizes the Minister to make regulations for the purpose of carrying into effect any of the provisions of the Revenue Code.

2.0 PROCEDURE NOTICE

This Regulation is in pursuant to Section 14159 of the Revenue Code of Liberia Act of 2000 as amended in 2011 which states that subject to any conditions and restrictions provided in this Code or as the Minister otherwise sees fit to impose, goods entered for transit, transshipment or temporary importation may be delivered on importation for that purpose without payment of duty.

3.0 PURPOSE

The purpose of this Administrative Regulation is to impose a temporary prohibition on the transit and transshipment of all ethanol, tobacco and tobacco products, and alcoholic beverages and spirits.

4.0 PUBLIC NOTICE: IMPOSITION OF TEMPORARY PROHIBITION ON THE TRANSIT AND TRANSSHIPMENT OF ETHANOL, TOBACCOCO & TOBACCO PRODUCTS, AND ALCOHOLIC BEVERAGES AND SPIRITS:

The Government of Liberia, through the Ministry of Finance, hereby announces a temporary imposition of prohibition on the transit and transshipment of all ethanol, tobacco and tobacco products, and alcoholic beverages and spirits.

This Regulation shall take effect as of December 2, 2013.

Signed:

Jarnes **F**. Kollie

Deputy Minister for Revenue

Signed

Amara M. Konneh

Minister of Finance