

REPUBLIC OF LIBERIA
MINISTRY OF FINANCE
ADMINISTRATIVE REGULATION
NO. 14. 1204 - 1/MOF/R/BCE/01 APRIL 2014

TO : ALL IMPORTERS

SUBJECT : EXICE TAX ON BISCUIT, BREAD, WIRE NAIL, PLASTIC WARES, FOAM PRODUCTS, MINERAL WATER, ICE CREAM, EGGS, CANDLES, AND CEMENT

DATE : 15 APRIL 2014

1.0 GENERAL RULE

Section 1204 of the Customs Revenue Code Act of 2000 as amended 2011 requires that the Minister, upon his own initiative or upon a complaint being filed with him alleging that a class or kind foreign goods is being imported in such quantities or at such values that an existing industry in Liberia is being or may be injured by reason of such importation of such goods into Liberia, shall, in consultation with the Deputy Minister for revenue and the Minister of Commerce and Industry, cause an investigation to be conducted into the matter. If the determination of the Minister is in the affirmative, he shall, by regulation, prescribe increase or decrease in the rate of customs duty applicable to the goods in question, which, in his judgment, will prevent further injury or potential injury to the existing industry concerned.

This Regulation is also pursuant to the investment Incentive Act of August 2004 by the National Investment Commission in furthering development of local industry.

2.0 PROCEDURE NOTICE

The Minister shall by regulation, accord preferential treatment to existing industries in Liberia which are being or may be injured by foreign imports.

3.0 PUBLIC NOTICE: IMPOSITION OF EXCISE TAX ON IMPORTED BREAD, BISCUIT, WIRE NAIL, MINERAL WATER, ETC

A minimum excise tax on imported bread, biscuit, wire nail, mineral water, etc is hereby imposed as follows:

NO.	PRODUCT	HS CODE	EXCISE TAX RATE
1	Bread	19.05.10 & 20,	\$0.10/kg
2	Biscuit	19.05. 31,40, & 90	\$0.40/kg
3	Wire Nail	73.17.00	\$0.20/kg
4	Mineral Water	22.01.10	\$0.10/Lt
5	Zinc	7210.30,60 & 7212.20 & 30	15%
6	Cement	2523.29.00.00	\$0.25/50 kg bag
7	Candles	3406.00.00.00	\$0.10/kg
8	Plastic furniture	94.03.70.90, 39	15%
9	Plastic Basin	39.24.90.10.00	15%
10	Plastic Bowl	39.24.10.00.00	15%
11	Plastic Bucket	39.24.90.10.00	15%
12	Plastic Dust Bin	39.24.90.90.00	15%
13	Plastic Drum	39.25.10.00.00	15%
14	Plastic Baby Bath Tub	39.24.10.00.00	10%
15	Plastic Baby Food Basket	39.24.90.90.00	10%

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16	Plastic Baby Poty Seat	39.22.20.00.00	10%
17	Plastic Square Stool	94.0..80.00.00	15%
18	Plastic Stainer	39.24.90.90.00	15%
19	Plastic Plates	39.24.10.00.00	15%
20	Plastic Watering Can	39.24.90.90.00	15%
21	Plastic Jerry Can	39.24.90.90.00	15%
22	Plastic Rubber Cups	39.24.10.00.00	15%
23	Poly Tank	39.25.10.00.00	15%
24	Plastic Crates	39.23.10.00.00	15%
25	Plastic bags & sacks	39.23.21 & 29	15%
26	PVC Fittings	39.17.40.10 & 90.00	15%
27	Preform	39.23.30.10.00	15%
28	PVC Pipes	39.17.23.10 & 90.00	15%
29	Foam plate	39.24.10.00.00	15%
30	Foam Lunch kid	3924.90.90.00	15%
31	Foam tray	39.24.10.00.00	15%
32	Foam bowl	39.24.10.00.00	15%
33	Eggs	0407.21 & 29.00.00	\$0.10/kg
34	Ice Cream	2105.00.00.00	5%

This Regulation shall take immediate effect as of June 2, 2014.

Signed:


James F. Kollie
Deputy Minister for Revenue

Signed:


Amara M. Konneh
Minister of Finance