



REPUBLIC OF LIBERIA  
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION

NO. 5.1204-1/MOF/R/01 APRIL 2009

TO : ALL IMPORTERS OF FLOUR  
SUBJECT : SURTAX ON FLOUR  
DATE : April 8, 2009

**1.0 GENERAL RULE**

Section 1204 of the Customs Revenue Code and Harmonized Description and Coding System of the Customs Tariff Schedules of Liberia Act of 2000 requires the Minister for protection of Domestic Industries from dumping of Foreign Merchandise – The Minister, upon his own initiative or upon a complaint being filed with him alleging that a class or kind of 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 of Finance 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 Investment Incentive Contract dated August 31, 2004 by the National Investment Commission in furthering development of the local flour milling industry.

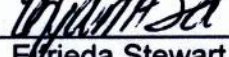
**2.0 PROCEDURE NOTICE**

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 SURTAX ON IMPORTED FLOUR**

A minimum surtax of ten cents per kilo on imported flour is hereby imposed.

This Regulation shall take immediate effect upon signature.

Signed:   
Efrida Stewart Tamba  
DEPUTY MINISTER FOR REVENUE

Signed:   
Augustine Kpéhe Ngafuan  
MINISTER OF FINANCE