



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



ADMINISTRATIVE REGULATION

NO. 5.1213-4/MFDP/FAD-RTPD/19 AUGUST 2024

TO : ALL IMPORTERS AND THE GENERAL PUBLIC

SUBJECT : IMPLEMENTING EXECUTIVE ORDER 135 ON SURCHARGE

DATE : AUGUST 20, 2024

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 2200 of Liberia Consolidated Revenue Code of 2021 as amended, the Minister shall make policy regulations prescribing anything which is to be prescribed under and generally for carrying out the provision of this code.

2. LEGAL BASIS

Pursuant to Executive Order No. 135 (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, institutionalize and administer economic, development planning, and fiscal policies.

3. PURPOSE

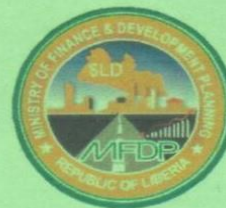
This regulation seeks to stipulate the surcharge on goods imported into the country in such quantities that may undermine the survival of local manufacturers.



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4. PROCEDURE NOTICE

By this regulation, and consistent with Executive Order 135, the Government of Liberia, through the Ministry of Finance and Development Planning, hereby imposes an industrial sector development surcharge as detailed in Appendix I.

5. PUBLIC NOTICE

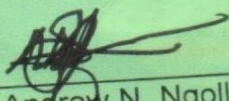
The Government of Liberia, through the Ministry of Finance and Development Planning, hereby announces the re-institution of the surcharge rate on goods or raw materials imported in such quantities that may injure or undermine the survival of local manufacturers.

All importers and relevant businesses are asked to adhere to this Administrative Regulation and govern themselves accordingly.

6. EFFECTIVE DATE

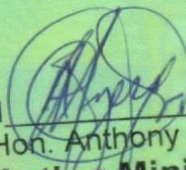
This Administrative Regulation and the actions thereby authorized herein take immediate effect upon the publication and shall remain in full force and effect until otherwise altered by the Ministry of Finance & Development Planning.

Signed


Hon. Andrew N. Ngolloe

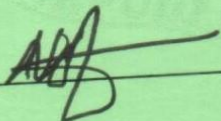
**Assistant Minister for Revenue
And Tax Policy**

Approved

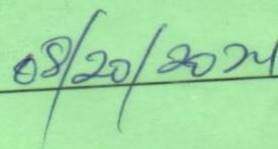


Hon. Anthony G. Myers
**Acting Minister / Deputy
Minister for Fiscal Affairs**

Date:

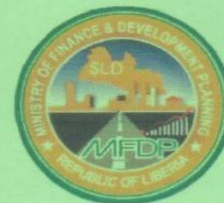


Date:





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APPENDIX I
EXECUTIVE ORDER 135

N0.	PRODUCT	HS CODES	Rate	Rate
1.	Flour	1101.00 & 1102.20	\$0.45/kg	
2.	Confectionery	1704.90.00.00,	\$0.20/kg	
3.	Wire Nail (Other than zinc nail, hook-nail and ring nail)	7317.00.10.00, 7317.00.90.00	\$0.35/kg	
4.	Zinc (Corrugated Steel Sheet)	7212.20.00.00, 7210.41.00, 7210.50.00, 7210.61.90, 7210.69.90, 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	\$2.00/bag	
6.	Plastic Furniture/ Plastic Wares	3924.90.10.00, 3925.10.00.00, 3924.90.00, 9403.70.90.00		25% of the declared value
7.	Biscuits wafer	1905.31.00.00, 1905.90.00.00, 1905.32.00.00	\$0.60/kg	
8.	Soap, Bleach	3401.11.10.00, 3401.11.90.00, 3401.19.10.00, 2828.10.00.00, 2828.90.10.00	\$0.45/kg	
9.	Eggs	0407.21.00.00	\$0.45/kg	
10.	Tissue, Paper Towel	4818.10.00.00 & 4818.20.00.00		10%
11.	Soft drink	2202.10.00.00		10%



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NO.	PRODUCT	HS CODES	Rate	Rate
12.	PVC pipes, fittings, tubes, electric pipes, plastic pipes, PVC gutter, pipes	3917.10.00.00, 3917.21.10.00, 3917.22.10.00, 3917.22.90.00, 3917.23.90.00, 3917.29.10.00, 3917.29.90.00, 3917.31.00.00, 3917.33.00.00, 3917.39.10.00, 3917.39.90.00, 3917.40.10.00, 3917.40.90.00		25%
13.	Deformed Bars/Steel	7213.10.00.00, 7213.20.10.00, 7213.20.90.00, 7213.91.10.00, 7213.91.90.00, 7213.99.00.00, 7214.10.00.00, 7214.20.00.00, 7214.30.00.00, 7215.10.00.00, 7215.50.00.00, 7215.90.00.00, 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, 721420.00.00	\$350/ton	
14.	Plastic bags, Packing materials, bottles, stoppers	3923.10.00.00, 3923.10.00.90, 3923.21.00.00, 3923.29.00.00, 3923.30.90, 3923.50.00.00, 3923.90.00.00, 3925.10.00.00, 3925.20.00.00, 3925.30.00.00, 3925.90.00.00		25%
15.	Square Bars	7207.11.00.00, 7214.99.00.00, 7414.91.00.00, 7207.12.00.00, 7207.19.00.00, 7207.20.00.00		350/ton

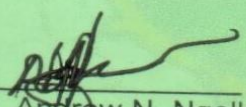



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NO.	PRODUCT	HS CODES	Rate	Rate
16.	Rubber (unprocessed, natural rubber, natural latex, cup lings, cup lump, tree lace, bark scrap, ground scrap and any other form of unprocessed or processed rubber, mixtures of any product of heading 4001, reclaimed rubber, waste, paring and scrap rubber, compounded rubber, unvulgarized rubber, vulcanized rubber, other forms and article of vulcanized rubber, hard rubber etc.) (Exports)	4001.10.00.00, 4001.21.00.00, 4001.16.95.00, 4001.29.00.00, 4001.30.00.00, 4001.30.00.00, 4002.11.00.00, 4002.19.00.00, 4002.20.00.00, 4002.31.00.00, 4002.39.00.00, 4002.41.00.00, 4002.49.00.00, 4002.51.00.00, 4002.59.00.00, 4002.60.00.00, 4002.70.00.00, 4002.80.00.00, 4002.91.00.00, 4002.99.00.00, 4003.00.00.00, 4004.00.00.00, 4016.10.00.00, 4005.10.00.00, 4005.20.00.00, 4005.91.00.00, 4005.99.00.00, 4006.10.00.00, 4006.90.00.00, 4007.00.00.00, 4008.11.00.00, 4008.11.90.00, 4008.19.00.00, 4008.21.00.00, 4008.21.90.00, 4008.29.00.00, 4016.10.00.00, 4016.91.00.00, 4016.92.00.00, 4016.93.00.00, 4016.94.00.00, 4016.95.10.00, 4016.99.00.00, 4017.00.00.00	USD 125.00 per ton	
17	Metal Scrap (Exports)	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	

Signed 
 Hon. Andrew N. Ngolloe
Assistant Minister for Revenue and Tax Policy

Approved 
 Hon. Anthony G. Myers
Acting Minister/ Deputy for Fiscal Affairs

Date: August 20, 2024

Date: 08/21/2024