

REPUBLIC OF LIBERIA
MINISTRY OF FINANCE & DEVELOPMENT PLANNING

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REPUBLIC OF LIBERIA
MINISTRY OF FINANCE AND DEVELOPMENT PLANNING
MONROVIA, Liberia

ADMINISTRATIVE REGULATION
NO. 1.17-2/MFDP/FAD/RTPD/11/05/2018

TO : THE GENERAL PUBLIC

SUBJECT: Amendment - Surcharge on Flour, Biscuits, Confectionery, Wire Nail, Plastic Wares, Foam Products, Detergents, Soaps, Candles, Cement, Confectionery, etc.

DATE : November 05, 2018

1. General Rule

The Ministry of Finance & Development Planning (MFDP) is responsible for the formulation of fiscal policies to enhance economic growth and stability, and to govern taxation pursuant to the Revenue Code of Liberia.

In keeping with section 14247 of the Revenue Code, the Minister has the power to issue regulations as necessary from time to time to give effect to the Code and to further the purpose of carrying into effect any of its provision, including strengthening tax administration.

2. Legal Basis

Pursuant to Executive Order No. 89 (Instituting Policy Measures To Stimulate Economic Growth By Reducing Administrative and Business Process Requirements on Concessionaires, Small And Medium-Sized Business, and Manufacturers), the Minister of Finance and Development Planning shall by Administrative Regulation impose a surcharge on goods imported into the country in such quantity that may undermine the survival of local manufacturers.

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

The purpose of this Regulation is to impose a surcharge on goods imported into the country in such quantities that may injure or undermine the survival of local manufacturers and to amend Regulation NO. 1.17-1/MFDP/FAD/RTPD/NOVEMBER 01, 2017 which in effect imposes a surcharge of \$0.70/kg for the products with HS Codes 4818.10.00.00 & 4818.20.00.00 (Tissue & Paper Towel)

4. Procedure Notice

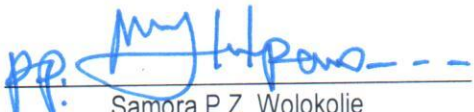
By this Regulation, and consistent with Executive Order 89, the Government of Liberia, through the Minister of Finance and Development, imposes a surcharge as follows:


No	PRODUCT	HS CODE	SURCHARGE
1	Flour	1101.00 & 1102.20	\$0.10/kg
2	Biscuits	19.05.31.00.00	\$0.40/kg
3	Wire Nails (Other than zinc nails, hook-nail and ring nails)	7317.00.10.00	\$0.20/kg
4	Zinc (Corrugated Steel Sheet)	7212.20.00.00	10%
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	15%
8	Plastic Basin, Plastic Bowl, Plastic Bucket	39.24.90.10.00	15%
9	Plastic Dust Bin	39.24.90.90.00	15%
10	Plastic Drum, Poly Tank	39.25.10.00.00	15%
11	Plastic Baby Bath Tub	3924.90.10.00	10%
12	Plastic Baby Poty Seat	9401.80.00.00	10%
13	Plastic Plates, Plastic Strainer	3924.10.00.00	15%
14	Plastic Rubber Cups	39.24.10.00.00	15%
15	Plastic Crates	39.23.10.00.00	15%
16	Plastic Sacks	39.23.21.00.00 & 39.23.29.00.00	15%
17	Foam Plate	39.24.10.00.00	15%

18	Wafers	1905.32.00.00	\$0.50/kg
19	Confectionery (Candies, lollipops, chewing gums)	1704.90.00.00	\$0.50/kg
20	Soaps	3401.11.10.00, 3401.11.90.00, 3401.19.10.00	\$0.25/kg
21	Detergent Powder, Liquid Antiseptic, Bowl Cleaner	3402.12.10.00, 3402.11.10.00, 3401.30.00.00, 3402.20.00.00, 3402.19.10.00	0.25/kg
22	Dish Washing Liquid	3401.30.00.00	0.25/kg
23	Rubbing Alcohol	2905.12.00.00	0.25/kg
24	Bleach and Water Treatment Products	2828.10.00.00, 2828.90.10.00	0.25kg
25	Tissue, Paper Towel	4818.10.00.00 & 4818.20.00.00	\$0.70/kg
26	Soft drink	22.02.10.00.00	15%
27	Ice Cream	2105.00.00.00	5%

5. Effective Date and Termination

This Regulation shall take immediate effect upon publication and shall remain in full force and effect until otherwise altered by the Minister of Finance and Development Planning.

Signed: 
 Samora P.Z. Wolokolie
DEPUTY MINISTER FOR FISCAL AFFAIRS

Signed: 
 Samuel D. Tweah, Jr.
MINISTER OF FINANCE

Date: November 05, 2018

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