



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



**ADMINISTRATIVE REGULATION**  
**NO. 1.17-1/MFDP/FAD/RTPD/NOVEMBER 01, 2017**

**TO** : THE GENERAL PUBLIC

**SUBJECT:** Surcharge on Biscuits, Bread, Confectionery, Wire Nail, Plastic Wares, Foam Products, Mineral Water, Candles, Cement, Confectionery

**DATE** : NOVEMBER 1, 2017

**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.

**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	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	10%
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, Plastic Bowl, Plastic Bucket	39.24.90.10.00	15%
10	Plastic Dust Bin	39.24.90.90.00	15%
11	Plastic Drum	39.25.10.00.00	15%
12	Plastic Baby Bath Tub	39.24.10.00.00	10%
13	Plastic Baby Poty Seat	39.22.20.00.00	10%
14	Plastic Square Stool, Plastic Stainer, Plastic Plates	94.00.80.00.00, 39.24.90.00, 39.21.10.00.00	15%
15	Plastic Jerry Can	39.24.90.90.00	15%
16	Plastic Rubber Cups, Poly Tank	39.24.10.00.00, 39.25.10.00.00	15%
17	Plastic Crates, Plastic Sacks	39.23.10.00.00, 39.23.21 & 29	15%
18	Preform	39.23.30.10.00	15%
19	PVC Pipes	39.17.23.10 & 90.00	15%
20	Foam Plate	39.24.10.00.00	15%
21	Biscuits	1905.31.00.00, 1905.20.00.00	\$0.40/kg
22	Wafers	1905.32.00.00, 1905.90.00.00	\$0.50/kg
23	Confectionery	1702.90.00.00, 1703.90.00.00, 1704.90.00.00	\$0.50/kg

24	Soaps	3401.11.10.00, 3401.11.90.00, 3401.17.10.00	\$0.25/kg
25	Detergent Powder, Liquid Antiseptic, Bowl Cleaner	3402.11.20.00, 3402.12.10.00, 3401.3090, 3402.2090	0.25/kg
26	Dish Washing Liquid	3402.11.10.00	0.25/kg
27	Rubbing Alcohol	2905.12.00.00	0.25/kg
28	Bleach and Water Treatment Products	2828.10.00.00, 2828.90.10.00	0.25kg
29	Tissue, Tissues, Paper Towel	4818, 4803	15%
30	Soft drink	22.02.10.00.00	15%
31	PVC Fittings	39.17.40.10 & 90.00	15%
32	Ice Cream	2105.00.00.00	5%

#### 5. Effective Date and Termination

This Regulation shall take effect as of November 08, 2017 and shall remain in full force until at such time when it is amended by the Minister of Finance and Development Planning.

Signed:   
 Adolphus D. Forkpa  
**DEPUTY MINISTER FOR FISCAL AFFAIRS**

Signed:   
 Boima S. Kamara  
**MINISTER OF FINANCE**

Date: 10/01/17

Date: 01-11-17