

REPUBLIC OF LIBERIA
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION
NO. 5. 9(f)(2)/14154-1/MOF/R/BCE/14 OCTOBER 2013

TO : ALL CHARITABLE ORGANIZATIONS

SUBJECT : IMPOSITION OF DUTIES ON GOODS CLASSIFIED AS
NON- CHARITABLE

DATE : 14 October 2013

1.0 GENERAL RULE

The Ministry of finance ("Ministry") is responsible for administrating the customs and revenue functions of the Republic of Liberia, pursuant to the customs revenue code Act of 2000 "Revenue code), as amended from time to time.

Section 10.5 of the Executive Law allows the head of each ministry or independent agency under the Executive Branch, subject to approval by the President, to prescribe regulations for the operation of their ministry or agency, the accomplishment of its lawful functions, the official conduct of its officers and employees, and the distribution and performance of its business. In addition, section 14247 of the Revenue Code of Liberia Act of 2000 and amended in 2011, empowers the Minister of Finance to make regulations for the purpose of carrying into effect any of the provisions of the Revenue code of Liberia;

2.0 LEGAL BASIS

This Regulation is in pursuance to sections 9(f)(2) and 14154 of the Revenue Code of Liberia Act of 2000, Amended in 2011 which state that private charitable or not for profit organization qualifies for registration as a registered charity if it is a noncommercial organization established for the purpose of carrying out charitable activity, and Except as otherwise allowed under customs laws, no goods shall be delivered or removed on importation until importer has paid the proper officer the duty chargeable thereon.

3.0 PROCEDURE NOTICE

The Government of Liberia, through the Ministry of Finance, hereby announces that upon entering into force of this regulation, all charity organizations, including international and local non-governmental organizations shall receive import duty exemption only on which are intended

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for direct charitable purpose. The Government further announces that religious institutions shall receive import duty exemption only on goods which are exclusive religious materials.

For the purpose of this Administrative Regulation, charitable goods refers to goods which are directly provided by charity organizations to communities to attend to the social needs of the population which is in consonance with the provisions of section (205b) of the Revenue Code of Liberia, Act of 2000 as amended 2011. Religious goods shall mean goods which are for the exclusive use of religious institutions which attract no market sales such as Bibles, Qurans, and other religious books.

4.0 PURPOSE

The purpose of this Administrative Regulation is to ensure that waiver of duties and the collection of government revenues are in line with the above mentioned provisions and other provisions of the Revenue Code of Liberia Act of 2000 as amended in 2011, ensuring that only goods used for direct charity will attract waiver of duties.

5.0 PUBLIC NOTICE

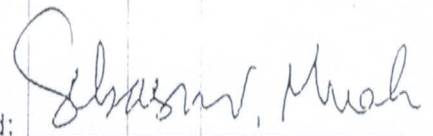
By this regulation, the Government of Liberia, through the Ministry of Finance, hereby requests all Charitable Organizations including local and non-governmental organizations as well as religious institutions to adhere to the above procedure. This regulation shall take effect December 2, 2013.

Signed:



James F. Kollie Jr.
DEPUTY MINISTER FOR REVENUE

Approved:



Amara Konneh
MINISTER OF FINANCE