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REPUBLIC OF LIBERIA MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION No. 5.1802 – 1 MOF/R/01 JANUARY 2008

TO : ALL CUSTOMS OFFICERS AND IMPORTERS

SUBJECT : CUSTOMS SERVICE FEES

DATE : January 1, 2008

1.0 GENERAL RULE

The Revenue Code of Liberia Act of 2000, Phase one, Reform Tax Code of Liberia, Customs Revenue Code, Part V, Chapter 18, Customs Service Fees to be fixed by the Minister, authorizes the Minister to fix just and reasonable fees to be charged for issuing documents and performing other services in connection with the operations of the Bureau of Customs, Ministry of Finance which are not set forth in the Act, or in any other statute or regulation, and Minister shall use as a criterion, the recouping by Government of cost involved in provision of the service.

2.0 AMENDED REGULATION

Regulation No. 023/MOF/R/09 May 2001 is hereby amended and replaced by Regulation No. 5.1802-1/MOF/01/01/08 with immediate effect upon signature.

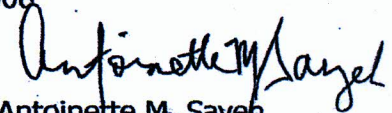
3.0 PUBLIC NOTICE

Now, therefore, all those exempt from the payment of customs duty shall pay the following customs administrative fee for services provided by the Bureau of Customs or its designate. No institution or individual is exempt from this service fee except the Government of Liberia.

	Existing	NEW
Customs Duty	Clearing & Documentation fees on 1 July 2001	Clearing & Documentation fees
None	3% of CIF	1.5% of CIF

This regulation shall take effect on this 1st day of January 2008

Signed: 
Elfrida Stewart Tamba
Deputy Minister for Revenue

Signed: 
Antoinette M. Sayeh
Minister of Finance