



**REPUBLIC OF LIBERIA
MINISTRY OF FINANCE**

**ADMINISTRATIVE REGULATION
NO. 5.1505-1 MOF/R/25 AUGUST 2009**

TO : ALL IMPORTERS AND THE GENERAL PUBLIC

SUBJECT : MARKING AND LABELING OF IMPORTED ARTICLES

DATE : AUGUST 25, 2009

1.0 GENERAL RULE

Section 1505 of the Revenue Code of Liberia Act of 2000, Phase One of the Reform Tax Code of Liberia requires that:

- a. The Minister may prescribe Regulations. The Minister by regulation may require that every article of foreign origin imported into the Republic of Liberia, or its container, be marked in a conspicuous place as legibly, indelibly and permanently as to the nature of the article or its container will permit in such manner as to indicate the name of the country of origin of the article in the English Language and in particular he may so require the marking of any imported article, or its container, when, in his opinion, it is deemed necessary for the protection of a domestic industry.
- b. Additional Duties for Failure to Mark, Exceptions. If at the time of importation, any article is not marked in accordance with the regulation prescribed by the Minister under the provisions of Paragraph (a) and the Minister has given public notice of such requirements at least ninety days prior to importation of such article required to be marked showing the country of origin, there shall be levied, collected and paid an additional duty of 10 per cent of the CIF value of such article which shall be deemed to have accrued at the time of importation, shall not be construed to be penal, and shall not be remitted wholly or in part, nor shall payment thereof be avoidable for any cause except as follows:

2.0 EXCEPTION

- (1) Such article is incapable of being marked;
- (2) Marking is to be accomplished prior to release from customs custody, under customs supervision, and at the expense of the importer;

- (3) The article is to be destroyed or exported under customs supervision, at the expense of the importer;
- (4) If it can be shown to the satisfaction of the Minister that such article cannot be marked prior to shipment to the Republic of Liberia without injury;
- (5) The marking of the container of such article will reasonably indicate the country of origin of such article;
- (6) Such article is imported for use by the importer and not intended for sale in its imported or any other form; or
- (7) Such article is to be processed in the Republic of Liberia by the importer or for his account otherwise than for the purpose of concealing the origin of such article and such manner that any mark contemplated by this Section would necessarily be obliterated, destroyed, or permanently concealed.

3.0 PURPOSE

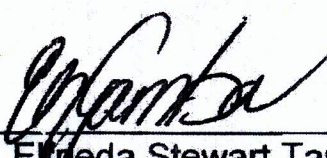
To help ensure the proper classification and valuation by Customs of goods prior to entry into Customs territory in order to protect the domestic market and GOL revenues.

4.0 PUBLIC NOTICE

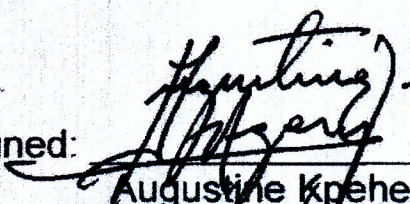
It is hereby required that every article of foreign origin imported into the Republic of Liberia be marked or labeled in a conspicuous place as legibly, indelibly and permanently as to its composition and such markings shall be in the English Language. Failure to mark or label any article showing its country of origin and composition, there shall be levied, collected and paid an additional duty of 10 percent of the CIF value of such article. The article shall not be cleared through Customs until the required markings or labels have been affixed and the payment of the additional duty of ten percent (10%) of the CIF value.

This Regulation shall take effect upon December 1, 2009.

Signed: _____


Elfreda Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed: _____


Augustine Kpehe Ngafuan
MINISTER OF FINANCE