



HANDBOOK

ON OPERATING BUSINESS IN LIBERIA

*A GUIDE TO PROCEDURES AND PROCESSES AT THE
MINISTRY OF COMMERCE & INDUSTRY, REPUBLIC OF LIBERIA*



FOREWORD

The Ministry of Commerce & Industry has put together this handbook to provide the public with information about the key procedures and processes that are important to opening and running a business. Most of the processes are related to the work of the Ministry of Commerce and Industry. However, some aspects that are relevant to the operation of businesses in Liberia are also administered by other governmental agencies.

It is hoped that this handbook will help the public to better understand the role the Ministry plays in the commerce of Liberia, as well as provide general information to businesses that are relevant when opening and running a business. I hope that it gives potential business owners the clarity necessary to commit to starting their business, as they are the drivers of our economy.

This handbook is for reference only and is not a finite guide on all processes and procedures at the Ministry of Commerce and Industry and other governmental agencies. These procedures and processes are constantly under review and the Ministry welcomes any constructive suggestions for improvement.

A handwritten signature in black ink, consisting of a stylized 'A' followed by several loops and a long horizontal stroke. The signature is written above a solid horizontal line.

Honorable Axel M. Addy

MINISTER

Ministry of Commerce and Industry

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ACRONYMS

ASYCUDA	Automated System for Customs Data
BIVAC	Bureau VERITAS
CIF	Cost Insurance and Freight
EPD	Export Permit Declaration
FOB	Free On Board
FS	Final Signature
GMP	Good Manufacturing Practice
HS	Harmonized Systems of Customs Code
IPD	Import Permit Declaration
LBR	Liberia Business Registry
LCC	Liberia Chamber of Commerce
LMA	Liberia Marketing Association
LRA	Liberia Revenue Authority
MoCI	Ministry of Commerce and Industry
NSL	National Standards Lab
PSI	Pre-Shipment Inspection

1.0 REGISTERING BUSINESSES

The Liberia Business Registry: A One-Stop Shop for Business Registration

An entity will have to be registered with the Liberia Business Registry in order to commence business activities in Liberia.

1. The process of registration of a business has now been reduced to the following:
 - (i) An applicant submits an application to register the business, provides the required documents, and pays the required fee. All information relating to fees can be found at the Registry website: www.lbr.gov.lr;
 - (ii) An applicant who receives approval from the Liberia Business Registry will be issued a Business Registration Certificate.

The below listed forms/types of businesses are formalized and/or registered at the LBR:

- Limited Liability Companies
- Not-for-Profit Corporations
- Partnerships
- Limited Partnerships
- Trusts
- Foundations
- Foreign Corporations
- Foreign Maritime Entities
- Business Corporations
- Sole Proprietorships, and
- Reservation of Business Names
- Petty trade (this form/type of business is registered at the Ministry of Commerce & Industry)

Forms: Applicants should obtain a blank business registration form from the Liberia Business Registry (LBR). The form should be completed and submitted along with the relevant documents to the LBR(see table below). Articles of incorporation can also be done at the LBR.

No.	Forms of Business	Required Document (s)
1	Foundations	Management Articles, Memorandum of Endowment, Declaration by the Officers, Specimen of Signature (s), Consent to act as Secretary/Officer, Legal ID documents the Secretary and Officers.

2	Not-For-Profit Corporation Foreign Not-For-Profit Corporation	Articles of Incorporation, legal ID document of the applicant and/or any of the incorporators (Foreign Not-For-Profit Corporation required: Application for authority to operate in the Republic of Liberia, a board resolution and a certificate of goodstanding, passport copy of the representative).
3	Trusts	Instrument of Trust, Registered Agent Acceptance, Specimen of signature, Confirmation of Trustee, Legal ID documents of all natural and legal person's representatives.
4	Business Corporation* Foreign Corporation Foreign Maritime Entities	Articles of Incorporation, Legal ID document of the applicant, Legal ID document (s) of the shares subscribers (Foreign Not-For-Profit Corporation required: Application for authority to do business in the Republic of Liberia, a board resolution and a certificate of goodstanding, passport copy of the representative).
5	Limited Liability Company	Certificate of Formation, Legal ID document of the applicant and/or member (s). (Foreign Not-For-Profit Corporation required: Application for authority to do business in the Republic of Liberia, a board resolution and a certificate of goodstanding, passport copy of the representative).
6	Partnership Limited Partnership	Partnership Agreement/Limited Partnership Agreement, a legal ID document of each of the partners, , (Foreign Not-For-Profit Corporation required: Application for authority to do business in the Republic of Liberia, a board resolution and a certificate of goodstanding, passport copy of the representative)
7	Sole Proprietorship	Legal ID document of the proprietor/proprietress and a passport-sized photograph
8	Reservation of business names	Business name, legal ID document of the applicant
9	Petty Trade	A national identification document, and a passport-sized photograph

Table 1.1: Types of Business

* Non-profit organizations (whether incorporated overseas or in Liberia) must be registered as a corporation

2.0 FEE STRUCTURE FOR BUSINESS REGISTRATION

The following application fees are payable at the LiberiaBusiness Registry:

Operation	Fee for Liberian nationals, in L\$	Fee for Foreign nationals, in US\$
1. Name Reservation		
New registration: Name reservation for 120 days	1400	20
Amendment: Name reservation extension for 120 days	1400	20
2. Sole Proprietorship		
New registration	2000	700
Amendment: Renewal	2000	700
Amendment: Change of particulars	500	20
Amendment: Dissolution	500	20
Amendment: Rescission of dissolution	500	20
3. Limited Liability Company / Business Corporation / Foreign corporation / Not – For – Profit Foreign Corporation		
New registration	4000	900
New registration (consolidation)	4000	900
Articles of incorporation without par value (100 shares)	1400	20
Articles of incorporation without par value (500 shares)	7000	100
Articles of incorporation without par value (1000 shares)	14000	200
Application for Authority to operate or do business in Liberia filing fee (applicable to Foreign corporations / Not – For – Profit Foreign Corporation)	-	500
Amendment: Renewal	4000	900
Amendment: Change of particulars	1000	50
Amendment: Dissolution	1000	50
Amendment: Merger	1000	50
Amendment: Re-domiciliation	4000	900
Amendment: Re-registration	4000	900
Amendment: Rescission of dissolution	1000	50
4. Branch / ¹Subsidiary for Limited Liability Company / Business Corporation		
New registration	2000	450
Amendment: Change of particulars	750	20
Amendment: Dissolution	750	20
Amendment: Renewal	2000	450
5. Partnership / Limited Partnership		
New registration: Partnership	3000	800
New registration (consolidation): Partnership	3000	800
Amendment: Renewal	3000	800
Amendment: Change of particulars	400	20
Amendment: Dissolution	400	20
Amendment: Merger	400	20

Operation	Fee for Liberian nationals, in L\$	Fee for Foreign nationals, in US\$
Amendment: Re-domiciliation	400	20
Amendment: Re-registration	3000	800
Amendment: Rescission of dissolution	400	20
6. Branch / Subsidiary for Partnership / Limited Partnership		
New registration	1500	400
Amendment: Change of particulars	400	20
Amendment: Dissolution	400	20
Amendment: Renewal	1500	400
7. Not for profit corporation / Trust / Foundation		
New registration	3500	400
New registration (consolidation):	3500	400
Articles of incorporation	3500	50
Amendment: Renewal	3500	400
Amendment: Change of particulars	1000	30
Amendment: Dissolution	1000	30
Amendment: Merger	1000	30
Amendment: Re-domiciliation	1000	30
Amendment: Re-registration	3500	400
Amendment: Rescission of dissolution	1000	30
8. Branch / Subsidiary for Not for Profit Corporation / Trust / Foundation		
New registration	1750	200
Amendment: Change of particulars	500	15
Amendment: Dissolution	500	15
Amendment: Renewal	1750	200
9. Information Services		
Information services: online account granting	free	free
Information services: certified copy of certificate	free,	free,
Information services: certified copy of full information	free,	free,
Information services: certified copy of report	free,	free,
10. Penalties for Late Renewal		
Sole proprietorship	500	175
Limited liability company / Business corporations	1000	225
Branch / subsidiary for Limited liability company / Business corporations	500	115
Partnership / Limited partnership	750	200
Branch/subsidiary for Partnership / Limited partnership	375	100
Not for profit corporation / Trust / Foundation	875	100
Branch/subsidiary for Not for profit corporation / Trust / Foundation	440	50

* Table 2.1: LBR Fees, Source: Liberia Business Registry, www.lbr.gov.lr

Pre-authorization

Businesses are responsible for obtaining approval from applicable sector ministries prior to beginning operations. Depending on the sector, the Ministries of Health, Gender, Agriculture, Finance and Development Planning, Justice, Public Works, and the Ministry of Land, Mines, and Energy can be responsible for granting approval to sectoral activities. Other agencies granting sectoral approval are the Central Bank of Liberia, Environmental Protection Agency, Forestry Development Authority, Liberia Maritime Authority, Liberia Produce Marketing Corporation, Liberia Petroleum Refinery Company, and Liberia Medicines, and Health Products Regulatory Authority. For example, a transport business would need to seek approval from the Ministry of Transport.

Validity of registration

Business registrations are valid for a period of 12 months. Failure to register or maintain registration validity while carrying on commercial activities in Liberia may result in the levying of fines and/or penalties.

3.0 INVESTMENT ACT 2010

The Investment Act of 2010 mandates that ownership of the following businesses are reserved *exclusively* for Liberians:

<ul style="list-style-type: none"> - Supply of sand - Block making - Peddling - Travel agencies - Retail sale of rice and cement - Ice making and sale of ice - Tire repair shops - Auto repair shops with investment of less than US\$ 50,000 - Shoe repair shops - Retail sale of timber and planks - Operation of gas stations - Video clubs - Operation of taxis - Importation & sale of second-hand or used clothing - Distribution in Liberia of locally manufactured products - Importation or sale of used cars (except authorized dealerships which may deal in certified used vehicles of their make)

**Table 3.1: Investment Code 2010: Businesses Reserved for Liberians*

<p>According to the Investment Act 2010, foreign investors may invest in the following business activities provided that where such of the listed enterprises is owned exclusively by non-Liberians the total capital invested shall not be less than US\$500,000; and, where such of the listed enterprises is owned by non-Liberian in partnership with Liberians and the aggregate shareholding of the Liberian is at least 25%, the total capital invested shall not be less than US\$300,000.</p> <ul style="list-style-type: none"> - Production and supply of stone & granite - Ice manufacturing - Commercial printing - Advertising agencies, graphics & commercial artists - Cinemas - Production of poultry & poultry products - Operation of water purification or bottling plant (exclusively the production and sale of water in sachets) - Entertainment centers not connected with a hotel establishment - Sale of animal & poultry feed - Operation of heavy duty trucks - Bakeries - Sale of pharmaceuticals
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**Table 3.2: Investment Code 2010: Businesses for Liberians and Foreigners*

4.0 TAXES

The Domestic Tax Department is the arm of the Liberia Revenue responsible for the assessing collecting, enforcing and auditing all domestic revenues including property tax. Major kind of taxes collected include taxes on personal and business income, taxes on goods and services, excise tax, real property tax as well as other obligatory payments such as professional fees.

The Domestic Tax Department consists of three Divisions and three direct report Sections:

- **Large Tax Division (LTD)** – is the arm of the Domestic Tax Department responsible for managing the compliance of taxpayers with gross annual turnover of above thirty million Liberian dollars (Above L\$30,000,000) and who are not doing business in the natural resource sector. There are also industrial sectors that are uniquely placed in the Large Tax Division due to their functions: Banking and Insurance, and GSM Telecommunications. The LTD is headed by an Assistant Commissioner who is assisted by three Managers.
- **Medium, Small & Micro Tax Division (MSMTD)** – is the arm of the Domestic Tax Department responsible for managing the compliance of taxpayers with gross annual turnover of below thirty million Liberian dollars (Below L\$30,000,000). There are sectors that are uniquely placed in the MSMTD such as the Non for profit or NGO sector. The MSMTD is headed by an Assistant Commissioner who is assisted by three Managers.
- **Real Estate Tax Division (RETD)** – is the arm of the Domestic Tax Department responsible for managing the compliance of owners of real property (land, building and fixed improvements) within the boundaries of Liberia. The RETD is headed by an Assistant Commissioner who is assisted by three Managers.
- **Natural Resource Tax Section (NRTS)** – is the sub-section of the Domestic Tax Department responsible for managing the compliance of taxpayers doing business in the natural resource (extractive industries and renewable resources) sectors which includes mining, agriculture, petroleum and forestry. The Section is headed by a Manager.
- **Sector Ministry Section (SMS)** – is a sub-section of the Domestic Tax Department responsible for monitoring the compliance of various line ministries and agencies that are involved in generating revenue for the Government of Liberia through the imposition of fees, for example, passport fees (Ministry of Foreign Affairs), business registration fees (Ministry of Commerce), resident permit fees (Ministry of Labor), etc.
- **Domestic Tax Business Office (DBTO)** – is a sub-section of the Domestic Tax Department responsible for managing the compliance of taxpayers in rural areas whose annual gross turnover is below three million Liberia dollars (Under L\$3,000,000).

The following Tax Calendar and Due Dates apply:

Monthly Tax Payments

- **Personal Income Tax** – Withholdings on wages and salaries Due Dates: Due no later than the 10th day of the following month. Target: Employers
- **Contract Services Withholding on Services Rendered** – Due no later than the 10th day of the following month. Targets: Contractors
- **Goods and Services Tax (7%-15%)** – Due on or no later than the 21st day of the following month. Targets: Restaurants, Hotels, Car Renters, Telecommunications companies and Manufacturers
- **Excise Tax** – Due on or no later than the 21st day of the following month. Targets: Producers and sellers of alcoholic and non-alcoholic beverages

Quarterly Tax Payments

- **Presumptive Tax (4%)** – Due no later than 15 days after each quarter (i.e., 1st quarter payment is due April 15th) Targets: Small business whose gross annual sales are \$LD 200,000.00 – LD3,000,000.00
- **Advance Payment on Corporate IncomeTax (2%)** – Targets: All medium and large taxpayers whose gross sales are above \$LD 3,000,000,00

Annual Tax Payments

- **Real Estate Tax** – Due between January 1st and June 30th. Targets: All land and property owners
- **Income Tax Return (Filing and Payment)** – Due no later than March 31st of each calendar year (Corporate Income Tax, Personal Income Tax), Targets: All businesses and persons earning income from Liberia

Tax Clearance – Once taxes are paid correctly, a tax clearance certificate is issued by the LRA. It certifies that a taxpayer has complied with all known tax requirements at the time of issuance.

5.0 IMPORTING GOODS USING IMPORT PERMIT DECLARATION

To import certain products into Liberia, an Import Permit Declaration (IPD) is required. The list of such products requiring IPDs is contained in Administrative Regulation No. MCI/No.008/05/2013.

No.	Category
1	Fresh and frozen meat and meat products, including poultry
2	Fresh and frozen fish and crustaceans
3	Fresh and frozen vegetables and tubers (excluding canned, preserved, or dried)
4	Fresh fruits and nuts (excluding canned, preserved, or dried)
5	Dairy produce, including milk, cream, butter, cheese, and eggs (excluding powder)
6	Bottled water and alcoholic beverages
7	Products of the milling industry, including rice, flour, and starches
8	Live animals, all types
9	Prescription medicines/pharmaceuticals and biological substances
10	Specialized medical, dental, or veterinary apparatus and equipment
11	Inorganic and organic products of the chemical industry, chemical elements, acids, and chemicals (e.g. lead, potassium bromide, mercury, sodium, monosodium glutamate, formaldehyde, sulphuric acid), including ozone-depleting substances
12	Fertilizers containing nitrates
13	Petroleum products, including crude and refined oil and petroleum gases
14	Explosives, pyrotechnics, fireworks, and combustible liquid or gas preparations
15	Military tanks and weapons, arms and ammunition
16	Hazardous waste (including clinical waste, municipal waste, sewage sludge, and other wastes)
17	Building materials (including lime, cement, steel rods, plywood, PVC pipes, sheets of zinc, and ceramic flooring blocks)

*Table 5.1: List of Products in IPD Regulation, Source MoCI website: www.moci.gov.lr

The Harmonized System of Customs Codes for the IPD products are presented below:

Table 5.2 Corresponding Harmonized System (HS) of Customs Codes for Products Requiring Import Permit Declaration (IPD)
(1) Fresh or frozen meat and meat products, including poultry <ul style="list-style-type: none"> This concerns Chapter 2 of the tariff, Meat and Edible Meat Offal It covers all HS codes under Headings 02.01 through 02.09
(2) Fresh and frozen fish and crustaceans <ul style="list-style-type: none"> This concerns Chapter 3 of the tariff, Fish and Crustaceans

<ul style="list-style-type: none"> • It covers all HS codes under Headings 03.01, 03.02, 03.03, 03.04, 03.06, 03.07, and 03.08
<p>(3) Fresh and frozen vegetables and tubers</p> <ul style="list-style-type: none"> • This concerns Chapter 7 of the tariff, Edible Vegetables and Certain Roots and Tubers. It covers all HS codes under Headings 07.01, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.10, 07.14, 07.12, 07.12.20, 07.12.30, 07.12.31, 07.12.32, 07.12.33, 07.12.39, 07.12.90, 07.13, 07.13.10, 07.13.10, 07.13.20, 07.13.31, 07.13.32, 07.13.33, 07.13.39, 07.13.40, 07.13.50, 07.13.90, 07.10, 07.10.10, 07.10.21, 07.10.21, 07.10.22, 07.10.29, 07.10.30, 07.10.40, 07.10.80, 07.10.90, 07.11, 07.11.20, 07.11.40, 07.11.51, 07.11.59 and 07.11.90
<p>(4) Fresh fruits and nuts</p> <ul style="list-style-type: none"> • This concerns Chapter 8 of the tariff, Edible Fruit and Nuts • It covers all HS codes under Headings 08.01, 08.02, 08.04, 08.05, 08.07, 08.08, 08.09, 08.10, 08.11, and 08.14 • In addition, it covers the specific HS codes noted below: <ul style="list-style-type: none"> ○ Heading 08.03, including HS codes: 0803.10.10.00, 0803.90.10.00 ○ Heading 08.06, including HS codes: 0806.10.00.00, ○ Heading 08.11, 08.11.10, 08.11.20, 08.11.90, 08.12, 08.12.10, 08.12.90, 08.13, 08.13.10, 08.13.20, 08.13.30, 08.13.40, 08.13.50 and 08.14
<p>(5) Dairy produce, including milk, cream, butter, cheese, and eggs</p> <ul style="list-style-type: none"> • This concerns Chapters 4 and 21 of the tariff, Dairy Produce/Eggs and Miscellaneous Edibles • It covers all HS codes under Headings 04.01, 04.04, 04.05, 04.06, 04.07, and 21.05 • In addition, it covers the specific HS codes noted below: <ul style="list-style-type: none"> ○ Heading 04.03, including HS codes: 0403.10.10.00, 0403.10.20.00, 0403.10.30.00, 0403.10.90.00, 0403.90.19.00, 0403.90.99.00 ○ Heading 04.08, including HS codes: 0408.19.00.00, 0408.99.00.00 ○ Heading 04.02, 04.02.10, 04.02.21, 04.02.29, 04.02.91, 04.02.99, 04.05, 04.05.90, 04.06, 04.06.20, 04.08, 04.08.11, 04.08.19, 04.08.91, and 04.08.99
<p>(6) Bottled water and alcoholic beverages</p> <ul style="list-style-type: none"> • This concerns Chapter 22 of the tariff, Beverages and Spirits • It covers all HS codes under headings 22.01 through 22.08
<p>(7) Products of the milling industry, including rice, flour, and starches</p> <ul style="list-style-type: none"> • This concerns Chapter 10 of the tariff, Cereals • It covers the specific HS codes noted below: <ul style="list-style-type: none"> ○ Heading 10.06, including HS codes: 1006.10.10.00, 1006.10.90.00, 1006.20.00.00, 1006.30.10.10, 1006.30.10.20, 1006.30.10.30, 1006.30.10.40, 1006.30.10.90, 1006.40.00.00 ○ Heading 11.01, including HS code: 1101.00.00.00 ○ Heading 11.02, including HS codes: 1102.20.00.00, 1102.90.10.00, 1102.90.90.00 ○ Heading 11.08, including HS codes: 1108.11.10.00, 1108.11.90.00
<p>(8) Live animals, all types</p> <ul style="list-style-type: none"> • This concerns Chapter 1 of the tariff, Live Animals

<ul style="list-style-type: none"> • It covers all HS codes under Headings 01.01, 01.02, 01.03, 01.04, 01.05, and 01.06
<p>(9) Prescription medicines/pharmaceuticals and biological substances</p> <ul style="list-style-type: none"> • This concerns Chapter 30 of the tariff, Pharmaceutical Products • It covers all HS codes under Headings 30.01, 30.02, 30.03, 30.04, 30.05, and 30.06
<p>(10) Specialized medical, dental, or veterinary apparatus and equipment</p> <ul style="list-style-type: none"> • This concerns Chapter 90 of the tariff, Medical or Surgical Instruments and Apparatus • It covers all HS codes under Headings 90.11, 90.12, 90.18, 90.20, 90.21, and 90.22 • In addition, it covers the specific HS codes noted below: <ul style="list-style-type: none"> ○ Heading 90.19, including HS code: 9019.20.00.00
<p>(11) Inorganic and organic products of the chemical industry, chemical elements, acids, and chemicals (e.g. lead, mercury, sodium, monosodium glutamate, formaldehyde, sulfuric acid), including ozone-depleting substances</p> <ul style="list-style-type: none"> • This concerns Chapters 28 and 29 of the tariff, Inorganic Chemicals and Organic Chemicals • It covers all HS codes in Chapter 28 under Headings 28.01 through 28.53 • It covers all HS codes in Chapter 29 under Headings 29.01 through 29.42
<p>(12) Fertilizers containing nitrates</p> <ul style="list-style-type: none"> • This concerns Chapter 31 of the tariff, Fertilizers • It covers the specific HS codes noted below: <ul style="list-style-type: none"> ○ Heading 31.02, including HS codes: 3102.10.00.00, 3102.30.00.00, 3102.40.00.00, 3102.50.00.00, 3102.60.00.00, 3102.80.00.00, 3102.90.00.00 ○ Heading 31.05, including HS codes: 3105.51.00.00
<p>(13) Petroleum products, including crude and refined oil and petroleum gases</p> <ul style="list-style-type: none"> • This concerns Chapter 27 of the tariff, Mineral Fuels and Mineral Oils • It covers all HS codes under Headings 27.09 and 27.11 • In addition, it covers the specific HS codes noted below: <ul style="list-style-type: none"> ○ Heading 27.10, including HS codes: 2710.12.10.00, 2710.12.21.00, 2710.12.22.00, 2710.12.23.00, 2710.12.24.00, 2710.12.29.00, 2710.19.11.00, 2710.19.12.00, 2710.19.19.00, 2710.19.21.00, 2710.19.22.00, 2710.19.23.00, 2710.19.24.00, 2710.19.25.00, 2710.20.00.00, 2710.91.00.00, 2710.99.00.00
<p>(14) Explosives, pyrotechnics, fireworks, and combustible liquid or gas preparations</p> <ul style="list-style-type: none"> • This concerns Chapter 36 of the tariff, Explosives and Pyrotechnic Products • It covers all HS codes under Headings 36.01, 36.02, 36.03, 36.04, 36.05, and 36.06
<p>(15) Military tanks and weapons, arms and ammunition</p> <ul style="list-style-type: none"> • This concerns Chapters 93 and 87, Arms and Ammunition and Vehicles • It covers all HS codes in Chapter 93 under Headings 93.01, 93.02, 93.03, 93.04, 93.05, and 93.06, as well as one HS code in Chapter 87 under Heading 87.10: HS code 8710.00.00.00
<p>(16) Hazardous waste (including clinical waste, municipal waste, sewage sludge, and other wastes)</p> <ul style="list-style-type: none"> • This concerns Chapter 38 of the tariff, Miscellaneous Chemical Products • It covers all HS codes under Heading 38.25

(17) Building materials (including lime, cement, steel rods, plywood, PVC pipes, sheets of zinc, zinc alloys and ceramic flooring blocks)

- This concerns specific HS codes in several different areas of the tariff, as noted below
- In Chapter 25, it covers all HS codes under HS Heading 25.21, 25.22, and 25.23
- In Chapter 39, It covers the HS codes 3917.23.10.00 and 3917.23.90.00
- In Chapter 44, it covers all HS codes under HS Heading 44.12
- In Chapter 69, it covers all HS codes under HS Heading 69.04
- In Chapter 72, it covers all HS codes under HS Headings 72.13, 72.14, 72.15, 72.21, 72.22, 72.27, and 72.28
- In Chapter 79, it covers the HS codes 7901.20.00.00 and 7905.00.00.00

Note: *Requirements for the importation of goods using import permit declaration and custom codes can be amended at any time when the needs arises as a way of making doing busiess in Liberia easier.*

Obtaining an Import Permit Declaration

Step 1 - The importer or broker submits a pro forma invoice and obtains a blank Import Permit Declaration (IPD) form from the Ministry of Commerce and Industry. Alternatively, it may also be possible to get the IPD from the Ministry of Finance and Development Planning, Liberia Revenue Authority, BIVAC or the Office of the Customs Brokers Association. A blank version of the IPD can be downloaded from the MoCI Website.

Step 2 - The completed IPD, pro forma invoice, and business registrations should be submitted to the Customer Service Center at the Ministry of Commerce and Industry for processing by the Bureau of Trade Services.

Step 3—All goods with FOB value equal to or exceeding US\$3,500 are required to be subject to pre-shipment inspections (PSI), except for vehicles. All vehicles required PSI regardless of price.

All other products with FOB value below US\$3,500 are not subject to PSI.

The Ministry completes an analytical review of the submitted documents and grants a pre-shipment inspection (PSI) approval to the importer. Depending on whether the importer imports via sea or air, the following fees apply:

Sea Freight

- The fee for Rice is USD 1.00 per Metric Ton
- The fee for Fuel is USD 2.00 per Metric Ton
- The fee for Bulk Vegetable Oil is USD 2.00 per Metric Ton
- The fee is 1.2% of the FOB value with a minimum fee of USD 190.00 for all other imports

Airfreight (from January 15, 2017)

- The fee is 1.5% of the CIF value (Cost + Insurance + Freight)

The IPD, pro forma invoice and payment receipt should be submitted to the inspection company to initiate an overseas inspection. BIVAC is hired by the GoL to do the inspection and can facilitate an inspection in all countries of the world. BIVAC will charge the following fees:

- USD 10.00 for replacement of lost IRF (upon presentation of a letter from the importer)
- USD 50.00 for replacement of lost CRF/NNRF (upon presentation of a letter from the importer)
- USD 10.00 per amendment (upon presentation of a letter from the importer)

Please note that the process must be started by the importer in Liberia before the departure of the shipment from the Country of Origin. After the validation of the license, Import Permit Declaration (IPD) or Inspection Request Form (IRF), the inspection will be organized in the Country of Origin. Please note that more detailed information on the process and required documents are available at the BIVAC office on UN Drive (F&F Building) and on their Website <https://verigates.bureauveritas.com> in the Liberia section.

Step 4– After inspection, the importer submits the relevant documents to the Ministry of Commerce and Industry for final approval. The final approval is granted by the Ministry to authenticate the pro forma declaration with the final declaration.

NOTE: Products that are not listed in the IPD Regulation are processed using the Import Request Form, which is acquired from offices of the inspection company.

Bulk Commodities: Rice, Cement, Petroleum Products and Flour

To obtain initial approval for the importation of rice, cement, petroleum products and flour, an importer needs to do the following:

Step A - The importer submits a letter to the Office of the Minister requesting permission to import a bulk commodity into Liberia. The letter must specify details regarding the quantity and quality/type of bulk commodity to be imported, and the exporting country. The letter should also specify the importer's financial capability to import, as well the ability to warehouse and store said commodity.

Step B - Upon receipt of the importer's application, the Ministry reviews the application taking into consideration the quality of the commodity, availability of in-country stock, and warehousing capability.

Step C - The application is then considered by the Ministry's Division of Price Analysis and Marketing (PAMD) to analyze the cost variables submitted on the information from the pro forma invoice to establish the suggested price.

Step D - The Ministry notifies the importer of the approval or denial of the application.

Prohibited Imports

Importers should be aware that certain goods are prohibited imports under the laws of the Republic of Liberia and may be subject to immediate seizure action by Customs at the point of importation. The current list of prohibited imports is below:

- Right-hand drive vehicles;
- Potassium Bromate;
- Aldrin;
- Chlordan;
- Dixxins;
- Endris;
- Furans;
- Heptachlor;
- Dieldrin;
- Mirex;
- Toxaphene;
- Polychlorinate;
- DDT;
- Hexachlorabenzene; and,
- Methyl bromide (to be included by 2015 convention)
- Articles that infringe intellectual property rights of other persons
- Narcotic drugs
- Articles containing asbestos fibers and other contrabands.

6.0 EXPORTING GOODS USING EXPORT PERMIT DECLARATIONS

EPDs are only required for the following four (4) categories of goods:

- Rice;
- Petroleum Products;
- Pharmaceuticals;
- Cement

Step 1 - The exporter obtains the Export Permit Declaration (EPD) form from the Ministry of Commerce and Industry. It may also be possible to obtain the EPD from the Ministry of Finance and Development Planning, the Liberia Revenue Authority, BIVAC and the Office of the Customs Brokers Association.

Step 2 - The completed EPD, along with an invoice, is submitted to the Customer Service Center at the Ministry of Commerce and Industry for processing.

Step 3 - The Ministry completes an analytical review of the submitted documents and grants a pre-shipment inspection (PSI) approval to the exporter.

The exporter pays the required inspection fee of 1.4% of the FOB value with a minimum fee of USD 250.00 to the designated bank of the inspection company. After the payment of the inspection fee and processing of the EPD at the inspection company, the EPD is submitted to the Ministry of Commerce and Industry for final approval.

Procedures to Re-Export

Conditions to re-export are as follows:

1. Present the corresponding IPD relating to the importation of the product intended to be re-exported;
2. Follow the steps for processing an EPD

7.0 INTELLECTUAL PROPERTY RIGHTS

Due to a recent law change, Liberia now has a single office to administer Intellectual Property issues, The Liberia Intellectual Property Office, instead of formerly two entities. Because of the recent nature of the law change, the Liberia Intellectual Property Office was still undergoing administrative restructuring at the time this handbook was written. Therefore, it is advised to directly contact the Liberia Intellectual Property Office to find out about the processes to be followed when e.g. protecting artistic work through copyrights or protecting innovations through patents.

The Ministry of Commerce and Industry can only play a facilitating role when it comes to Intellectual Property through the Small Business Administration (SBA) unit. The MoCI is not involved in any administrative processes regarding IP issues.

8.0 PRICE ANALYSIS AND MONITORING OF ESSENTIAL COMMODITIES

Division of Price Analysis and Marketing

Invoices of the following bulk commodities are subject to analysis to determine the validity of the information stated on the IPD:

- Petroleum products
- Flour
- Cement
- Rice

The Ministry of Commerce and Industry through the Division of Price Analysis and Marketing publishes the suggested prices for bulk commodities in *Commerce Today*, a monthly bulletin that highlights data on prices, inventories, transportation fares, and small business.

9.0 BUSINESS INSPECTIONS

The Ministry's Division of Inspectorate is responsible for inspections of businesses to monitor compliance and ensure that businesses comply and abide by the laws and regulations governing commerce and trade within the Republic of Liberia. General and Technical Businesses are inspected for the following:

- Current and valid business registration and license to operate;
- Display of certificate of registration and license to operate at place of business;
- Price tagging of commodities;
- Expiry date of goods, and withdrawal from sale of expired products;
- Adequate storage facilities (warehouse and retail outlets) for fresh and frozen products;
- English labeling requirement;
- Accuracy of weights and scales
- Temperature controls of cold storage facilities and refrigerated products

The current inspection procedures incorporate checklists, inspections order, inspection notices and a clear notification to the public of the sectors that will be inspected. The Ministry has also introduced inspection guides under four key areas (Weights and Measures, Industry Inspections, Food and Safety, GMP, and Warehousing). These inspection guides are meant to identify and develop the capacity of technical inspectors.

Once the inspection is completed, the business will be provided with a copy of the inspection findings. If a violation is found as per the inspections fines and fees schedule, a fine is assessed. The inspector does not have the authority to issue fines on site. Inspection findings and fees can be appealed.

10.0 STANDARDS

Division of Standards

The Division of Standards is responsible for regulating and monitoring the standard of goods that enter the commerce of Liberia.

The Division of Standards also carries out on-the-spot visual and physical inspection of goods sold in Liberia. Products imported into Liberia must have the following characteristics:

Country of origin	Production date	Net volume/weight
Product ingredients	Expiry date	Importer's address
Composition	Contact details	Importer's address

*Table 10.1: Product Characteristics for Standards Technicians

The Division of Standards also regularly checks scales and weights, and calibrates scales/weights to ensure they are working correctly. A scale calibration certificate will be issued as confirmation of compliance.

The Division also inspects storage and distribution facilities to ensure they meet required specifications.

National Standards Laboratory (NSL)

The Ministry also operates the National Standards Laboratory of Liberia, which is established to provide conformity assessment services. These services are offered to both regulatory and private sectors and include testing in the areas of microbiological and chemical analysis on food and non-food products, metrology services- calibration and verification of length, mass, temperature and volume. These services are offered to determined conformity to standards and compliance to technical regulations. NSL also offers technical services in terms of trainings in quality management systems, food safety management systems and product certification scheme.

The NSL has three main laboratories: *the chemical laboratory, the microbiology laboratory and the metrology laboratory* and operates a quality management system based on ISO 1725. It is presently executing an accreditation roadmap against ISO 17025.

NSL in collaboration with the MoCI conducts verification on measuring devices (pumps and scales) and in collaboration with Maritime Liberia verifies weighing bridges to ensure compliance to technical regulations and to maintain traceability to national and international measurements.

11.0 CONSUMER PROTECTION AND EDUCATION

The Consumer Education and Protection Unit promotes consumer education and rights within the commerce of Liberia. The Unit uses administrative negotiation skills to handle consumers' complaints and to resolve disputes between businesses. To ensure consumer's rights are respected, the Unit promotes consumerism on UNMIL and other media outlets. The Unit also engages consumer outreach programs to educate consumers on their basic rights: the right to obtain a receipt, get a warranty, and be aware that you can get a refund or engage an appeal process with the Ministry.

The Unit celebrates World Consumer Rights Day on 15 March every year. The Consumer Complaint Form is available at the Ministry or on the Ministry's website: www.moci.gov.lr. The Ministry has also introduced a hotline, **6624**, to promptly address consumer complaints.

The Consumer Team handles complaints ranging from sub-standard goods, hoarding, price fixing, and refusal to give a receipt, etc.

The Consumer Education and Protection Unit works closely with the Inspectorate, Standards, and Price Analysis and Marketing Divisions within the Ministry.

12.0 FEEDBACK

Any suggestions about the services provided by the Ministry should be made using the feedback form on the website (www.moci.gov.lr)

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*Deceased