



## EXECUTIVE ORDER NO. 54

### TEMPORARY SUSPENSION OF IMPORT DUTY AND GOODS AND SERVICES TAX ON COMMERCIAL PUBLIC TRANSPORT BUSES; AND ON SPARE PARTS FOR THE NATIONAL TRANSIT AUTHORITY (NTA) BUSES

**WHEREAS**, public transport infrastructure remains a key priority of the Government of Liberia, both under its Poverty Reduction Strategy and the Agenda for Transformation;


**WHEREAS**, in realization of the need to improve the commercial transport sector of Liberia, the President of Liberia has issued several Executive Orders geared toward easing the transportation hardship encountered by the public, all of which have expired;

**WHEREAS**, the need exists to continuously improve public access to efficient, safe, and reliable commercial transport services, thereby reducing the difficulties and hardships faced by commuters, and consequently reduce the cost of goods and services;

**WHEREAS**, the National Transit Authority (NTA) is the government-owned entity charged with the responsibility of ensuring public access to affordable, reliable and efficient commercial transport services;

**WHEREAS**, in bolstering the National Transit Authority's mandate to provide public access to affordable public transportation services there is a need to suspend the import duty and goods and services tax (GST) on commercial public transport buses and on spare parts for NTA's operations;

**WHEREAS**, there is also a need to augment the number of commercial buses that provide service to the general population; and

**WHEREAS**, in exercise of executive power vested in the President by the Constitution, the President may issue executive orders in the public interest, either to meet emergencies or to correct particular situations which cannot await the lengthy legislative process to run its course; 





**NOW THEREFORE,**

1. The import tariff as well as goods and services tax on commercial public transport buses, operating for the commercial transportation of persons and goods, is hereby suspended. During the term of this Executive Order, the Import Duty and Goods and Service Tax (GST) are suspended in full on all buses which are to be used for public commercial transport purposes, as indicated in the following table and as described in the sub-tariff items of Chapter 8702.10.11, 8702.10.12, 8702.10.13, 8702.90.11, 8702.90.12, 8702.90.13 and 8702.90.20 of the "Harmonized Description and Coding System of the Customs Tariff Schedules of Liberia Act of 2000" and Part III, Chapter 10 of the "Revenue Code of Liberia Act of 2000 as Amended."

No.	Bus Description	HS Code
1	<b>New passenger motor vehicle with 10 - 22 seats</b> <i>(restricted to new commercial public transport buses)</i>	8702.10.11
2	<b>New passenger motor vehicle with 23 - 30 seats</b> <i>(restricted to new commercial public transport buses)</i>	8702.10.12
3	<b>New passenger motor vehicle above 30 seats</b> <i>(restricted to new commercial public transport buses)</i>	8702.10.13
4	<b>Other New passenger motor vehicle with 10 - 22 seats</b> <i>(restricted to new commercial public transport buses)</i>	8702.90.11
5	<b>New passenger motor vehicle with 23 - 30 seats</b> <i>(restricted to new commercial public transport buses)</i>	8702.90.12
6	<b>Other New passenger motor vehicle above 30 seats</b> <i>(restricted to new commercial public transport bus)</i>	8702.90.13
7	<b>Used passenger motor vehicle for the transport of 10 or more persons</b> <i>(restricted to used commercial public transport buses)</i>	8702.90.20

2. The import tariff as well as goods and services tax on spare parts for the National Transit Authority's (NTA) operations is hereby also suspended. The suspension specifically applies to the following spare parts:
  - Assorted spare parts for NTA consistent with Ashok Leyland "spare parts catalogue"

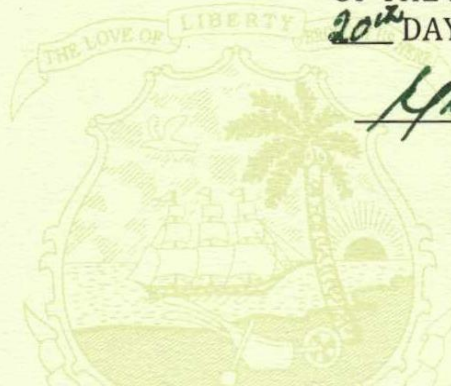




- Assorted tires for NTA mass transit buses [brand may depend on the result of bid procurement process. However, tires specification shall be consistent with 11R22.5 - Tubeless and 10R20 - Tube]
  - Assorted tools/equipment for repair and maintenance of NTA buses.
3. Importers shall pay only the Customs User Fee (CUF) of 1.5% and the ECOWAS Trade Levy (ETL) of 0.5% where applicable.

This Executive Order shall take immediate effect.

GIVEN UNDER MY HAND AND SEAL  
OF THE REPUBLIC OF LIBERIA THIS  
20<sup>th</sup> DAY OF DECEMBER, A.D. 2013.



A handwritten signature in black ink, reading "Ellen Johnson Sirleaf", is written over a horizontal line.

Ellen Johnson Sirleaf  
**PRESIDENT**  
**REPUBLIC OF LIBERIA**