



THE PRESIDENT

REPUBLIC OF LIBERIA

EXECUTIVE ORDER NO. 151

INSTITUTING MEASURES TO RESTRICT THE EXPORT OF UNPROCESSED RUBBER AND PROMOTE DOMESTIC VALUE ADDITION

Whereas, the Government of Liberia is committed to transforming the rubber sector from an extractive, raw-material export economy into a value-added, job-creating industry that supports inclusive growth, export earning, and GDP;

Whereas, unprocessed rubber - including but not limited to natural rubber, natural latex, cup lumps, tree lace, bark scrap, ground scrap, and mixtures under HS Code specified in Schedule A attached to this Executive Order - is exported in its raw form without significant value addition, thereby depriving Liberia of downstream manufacturing, industrial job creation, and expanded tax revenues;

Whereas, the continued export of unprocessed rubber contributes to underperformance in key macroeconomic indicators, including GDP growth, domestic employment, and foreign exchange earnings;

Whereas, in the exercise of executive power vested in the President by the Constitution, the President may issue Executive Orders in the public interest to address economic imbalances and catalyze industrialization;

NOW THEREFORE, the Government of Liberia hereby issues this Executive Order:

SECTION 1: DEFINITIONS

For the purposes of this Executive Order,

1. **“unprocessed rubber”** is defined as the raw material tapped from rubber trees, not having gone through any processing to change its physical or chemical composition; or natural latex, coagulum, cup lump, tree lace, bark scrap, ground scrap, crepe and any other form of unprocessed or processed natural rubber (including concentrated latex and dry rubber produced or derived from the latex produced by rubber trees).



2. **“processed rubber”** is defined as latex concentrate, technically specified rubber (“TSR”) and other dry rubber or grades of rubber including ribbed smoked sheets, that are generally considered to be processed rubber by the natural rubber industry worldwide.

SECTION 2: RESTRICTION ON EXPORT OF UNPROCESSED RUBBER

Export Restricted: The export of unprocessed rubber is hereby restricted as indicated herein, until otherwise ordered. Only rubber that have domestic value addition may be exported from Liberia without restriction. Technical Specified Rubber (TSR) is exempted.

SECTION 3: CONDITIONS AND COMPLIANCE FOR EXPORT

No person or entity shall export unprocessed rubber from the Republic of Liberia unless the following conditions are met:

Withholding and Payment of Mandatory Taxes

At the time of domestic purchase, the following taxes shall be withheld from the farmer or supplier who desires to export unprocessed rubber as defined herein:

- a. A Presumptive Tax of 4% withheld on the assessed value of the rubber, calculated based on the official monthly purchase price set and published by the Liberia National Rubber Pricing Committee (LNRPC), constituted by the President of Liberia in October 2024. This tax shall be deposited into the General Revenue Account of the Government payable through the Liberia Revenue Authority (LRA).
- b. A variable Rubber Development Fund Incorporated (RDFI) fee, remitted to the RDFI account, in support of sector-wide development.
- c. A valid Tax Clearance Certificate shall be a condition for each export.



2. Proof of Deposit

The exporter of unprocessed rubber shall present official deposit receipts confirming the remittance of both withheld taxes from the farmer or supplier specified in Section 3.1 a & b into the appropriate government accounts. The withheld taxes consist of the Presumptive 4% tax and the RDFI fee.

3. Application to RDFI

- a. Upon completing the above payments, the exporter of unprocessed rubber shall apply to the Rubber Development Fund Incorporated (RDFI) for export approval.
- b. The minimum qualifying quantity for export consideration is twenty (20) metric tons per twenty-foot container.

4. Surcharge Requirement

- a. The exporter of unprocessed rubber shall pay a surcharge of One Hundred Fifty United States dollars (USD 150.00) per metric ton into the General Revenue Account. For a twenty-foot container holding twenty (20) metric tons of unprocessed rubber, the total is Three Thousand United States dollars (USD 3,000.00).
- b. An official receipt of this payment must be included with the application.

5. Submission to Ministry of Agriculture

The exporter of unprocessed rubber shall submit all three receipts (for the withheld Presumptive Tax of 4%, RDFI fee, and USD 150/MT surcharge) and a valid tax clearance to the Ministry of Agriculture in support of an export authorization request.

6. Export Permit Declaration (EPD) Authorization Process

- a. Upon confirmation of compliance, the Ministry of Agriculture shall authorize the shipment for export.
- b. The exporter shall then present this authorization to the Ministry of Commerce and Industry, which shall conduct a final review and issue the Export Permit Declaration (EPD).



7. Export Price Control

The declared export price plus insurance, ocean freight, and profit must be greater than the official monthly purchase price published by the Liberia National Rubber Pricing Committee (LNRPC).

8. Post-Export Advance Income Tax

- a. Immediately after exportation, the exporter must remit an Advance Income Tax of 4% payable by small taxpayers or an Advance Income Tax of 2% payable by medium or large taxpayers, as required by the Liberia Consolidated Revenue Code as amended, based on the declared value on the EPD.
- b. Before submitting a new export application, the exporter shall provide the Advance Income Tax receipt to the RDFI, the Ministry of Agriculture, and the Ministry of Commerce and Industry.

9. Penalty for Fraud or Evasion

- a. Any person or entity found to have knowingly falsified documents, misrepresented quantities, or evaded compliance obligations shall be liable for an administrative penalty of Fifty Thousand United States Dollars (USD 50,000.00) for the first offense.
- b. Subsequent violations may result in revocation of export privileges, in addition to the fines or other penalties under applicable law.

SECTION 4: OVERSIGHT AND IMPLEMENTATION

1. The Ministry of Agriculture, in collaboration with the Ministry of Finance and Development Planning, the Ministry of Commerce and Industry, the Liberia Revenue Authority, and the Rubber Development Fund shall issue detailed administrative guidelines to enforce this Executive Order.
2. The Ministry of Finance and Development Planning, Liberian Rubber Development Fund, and Liberia Revenue Authority shall jointly publish the official rubber pricing.

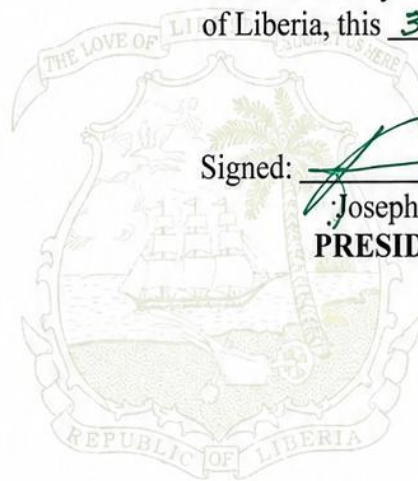


valuation schedule, which includes the various export tax and surcharges mentioned in Section 3.

SECTION 5: EFFECTIVE DATE

This Executive Order shall take effect immediately and shall remain in force until repealed, amended, or superseded by an act of the Legislature.

Given under my hand and seal of the Republic of Liberia, this 31 day of July, 2025.



Signed: _____

Joseph Nyuma Boakai, Sr.
PRESIDENT OF LIBERIA





SCHEDULE A. HS Codes for Unprocessed Rubber Applicable to this Executive Order:

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