

**REPUBLIC OF LIBERIA  
MINISTRY OF FINANCE**

**ADMINISTRATIVE REGULATION  
NO. 4.1121-1/MOF/R/01-04-07**

TO : ALL CUSTOMS OFFICERS AND IMPORTERS

SUBJECT : **Excise tax on Tobacco and Manufactured Tobacco  
Substitutes  
(Section IV, Chapter 24, Heading 24.01-24.03)**

DATE : April 1, 2007

**1.0 GENERAL RULE**

The applicable rate within the legislated range is determined by the Minister as appropriate to meet changing revenue needs and economic circumstances. The Minister is to review the rate every other year and has the discretion to review it more frequently.

**2.0 PROCEDURE NOTICE**

If the Minister determines that the rate of excise tax shall be changed within the statutory range, the Minister shall issue public notice of the change.

**3.0 AMENDED REGULATION**

Regulation No.4.1121-1/MOF/R/09 May 2001 is hereby amended and replaced with No.4.1121-1/MOF/R/01-04-07 with immediate effect upon signature.

**4.0 PUBLIC NOTICE OF EXCISE RATE OF CHANGE ON TOBACCO**

The applicable excise rates for Tobacco and Manufactured Tobacco Substitutes classified under Section IV, Chapter 24, Heading 24.01-24.03 are as follow:

*Amys.*

*GA*

Tariff No.	Tariff Description	Existing			New
		Duty	GST	Excise	Excise
24.01	<b>Unmanufactured tobacco; tobacco refuse.</b>				
2401.10.00	- Tobacco not stemmed/stripped	5%	7%	11%	25%
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	5%	7%	11%	25%
2401.30.00	- Tobacco refuse	5%	7%	11%	25%
24.02	<b>Cigars, cheroots, cigarillos, and cigarettes, of tobacco or of tobacco substitutes.</b>				
2402.10.00	- Cigars, cheroots, and cigarillos, containing tobacco	5%	7%	11%	25%
2402.20.00	- Cigarettes containing tobacco	5%	7%	11%	25%
2402.90.00	- Other	5%	7%	11%	25%
24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; Tobacco extracts and essence.</b>				
2403.10.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	5%	7%	11%	25%
	Other:				
2403.91.00	- "Homogenized" or "reconstituted" tobacco	5%	7%	11%	25%
2403.99.00	- Other	5%	7%	11%	25%

This regulation shall take immediate effect upon signature.

Signed:   
 Elfrieda Stewart Tamba  
 Deputy Minister for Revenue

Signed:   
 Antoinette M. Sayeh  
 Minister of Finance

Date of Signature: This 1<sup>st</sup> day of April 2007