



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION
NO. 4.1121-1/MOF/R/3 JUNE 2009

TO : ALL TAXPAYERS
SUBJ : EXCISE TAX ON IMPORTED ALCOHOLIC BEVERAGES
DATE : 3 JUNE 2009

1.0 **GENERAL RULE**

Section 1120 of the Revenue Code of Liberia, Act of 2000, Phase One of the Reform Tax Code of Liberia entitles "Alcoholic Beverages" states – Excise Tax at the rate of not less than 11 nor more than 25 percent, as determined by regulation, shall be levied on all beverages with an alcoholic content in excess of one percent, including beer, wine, stout, ale, gin whisky, bourbon, and other products intended for consumption by mouth that have the requisite alcohol content, whether imported to or produced in Liberia, but not including pharmaceutical products or medical preparations (for example, cough suppressants or similar products) if certified by the Pharmacy Board.

2.0 **PROCEDURE NOTICE**

Excise Tax rate of not less than 11 or not more than 25 percent shall be determined by Regulation and levied on all beverages with alcohol content in excess of one percent.

3.0 **AMENDED REGULATIONS**

Regulation No. 4.1120-1 MOF/R/01/04-07 is hereby cancelled and replaced with this regulation

4.0 **PUBLIC NOTICE OF THE RATE OF CHANGE ON EXCISE TAX**

The applicable excise rate for imported alcoholic beverages classified under Section IV, Chapter 22, headings 22.03 – 22.07 and 22.09 are as follows:

| DESCRIPTION | APPLICABLE RATE |
|-------------------------|-----------------|
| 2203.00.10 – 2203.00.90 | 18% |
| 2204.10.00 – 2207.20.00 | 25% |
| 2208.20.00 – 2208.90.00 | 18% |
| 2209.00.10 | 25% |

This Regulation shall take effect immediately.

Signed:

Elfrieda Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed:

Augustine Kpehe Ngafuan
MINISTER OF FINANCE