



**REPUBLIC OF LIBERIA  
MINISTRY OF FINANCE**

**ADMINISTRATIVE REGULATION  
NO. 4.1140-1/MOF/R/28 AUGUST 2009**

**TO : ALL TAXPAYERS**

**SUBJECT : EXCISE TAX ON IMPORTED COSMETICS AND COSMETIC AIDS**

**DATE : AUGUST 28, 2009**

**1.0 GENERAL RULE**

Section 1140 of the Revenue Code of Liberia, Act of 2000, Phase One of the Reform Tax Code of Liberia entitles Cosmetic Aids and Non Alcoholic Beverages” states – Excise Tax, at the rate of not less than 5 nor more than 10 percent, as determined by regulation, shall be levied on any cosmetic aids, imported or produced in Liberia, including perfumes, toilets preparations, hair products, and mail-care products; and non alcoholic beverages.

**2.0 PROCEDURE NOTICE**

Excise Tax rate of not less than 5 or not more than 10 percent shall be determined by Regulation and levied on all or any cosmetic aids.

**3.0 AMENDED REGULATION**

Administrative Regulation No. 1140-1/MOF/R/09 May 2001 is hereby amended and replaced.

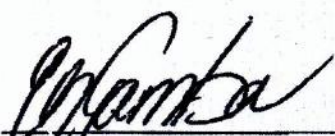
**4.0 PUBLIC NOTICE**

The applicable excise rate for cosmetics or cosmetic aids classified under Section VI, Chapter 33.03 – 33.05 are as follows:

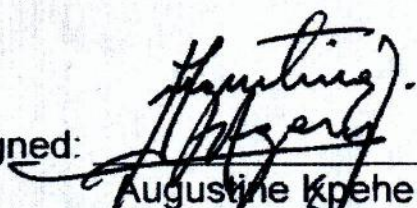
DESCRIPTION	APPLICABLE RATE
3303.00.10 – 3303.00.90	8%
3304.10.00 - 3304.30.00	8%
3305.10.00 – 3305.90.00	8%

This Regulation shall take effect September 1, 2009

Signed:

  
Elneda Stewart Tamba  
**DEPUTY MINISTER FOR REVENUE**

Signed:

  
Augustine Kpehe Ngafuan  
**MINISTER OF FINANCE**