



**OFFICE OF THE DEPUTY MINISTER
FOR FISCAL AFFAIRS**

REPUBLIC OF LIBERIA

MINISTRY OF FINANCE & DEVELOPMENT PLANNING

P.O. BOX 10-9016

1000 MONROVIA, 10 LIBERIA



PUBLIC NOTICE

NO. 1 (1100 - 1166) – 1/MFDP/RTPD/12 JANUARY 2021

To : ALL TAXPAYERS AND TAX PRACTITIONERS

Subject : SCHEDULES FOR EXCISE TAX REGULATION

Date : January 12, 2021

This is to inform all taxpayers and tax practitioners throughout Liberia that the below schedules are in furtherance of the full implementation of the Administrative Regulation signed and published on June 11, 2020 on RULES AND PROCEDURES FOR IMPLEMENTATION OF THE REFORMED EXCISE TAX LAW OF LIBERIA (2018).

SCHEDULES

Schedule I
(Relating to Rule 4)
Application for Excise Tax Registration

The Commissioner
Liberia Revenue Authority
Monrovia
Liberia

Subject: - For Issuance of Excise Tax Registration Certificate

Dear Sir/Madam,

I have made this application to have the registration to:

manufacture

(please describe the goods you are going to manufacture)

provide

(please describe the services you are going to supply)

I agree to carry on transactions subject to the Reformed Excise Tax Law, 2018 and Excise Tax Regulations 2019.

Business Name:

TIN:

Address:

Capital:

Date of commencement of manufacturing:

Date of commencement of provision of services

Production capacity:

Applicant:

Mobile:

Email address:

Signature:

Schedule II
(Relating to Rule 10)
Registration Certificate

This registration certificate is issued pursuant to Rule 10 of the Excise Tax Regulations 2019 to certify that the taxpayer mentioned below is registered for the purposes of the excise tax with the following particulars: to:.

Manufacturer's Name:

Service Provider's Name:

Head Office Address:

TIN

Type of excisable goods or services:

Place of manufacturing/storage/ provision of services:

Signature

[Name of trader] is approved as an excise registered trader and may produce (beer/spirits/cigarettes/jewelry/sugar etc.) under duty suspension at the address below:

Insert address.

You may only produce the following brands of the relevant excise goods for which you are approved:

Club beer; etc.,

Should you wish to produce any new brands, these must be notified to the LRA prior to production.

Terms and conditions:

1. Registered Excise Tax Manufacturers/Service Providers must comply with all obligations imposed on them by the Reformed Excise Tax Law of Liberia (2018), relevant Excise Regulations and Notices or Directions issued by the Commissioner.
2. Records must be kept that provide a clear audit trail from receipt of any raw materials through production to packaging, storage and delivery.
3. A reconciliation of goods dispatched must be kept with references and links to invoices.
4. Any losses must be physically recorded with an explanation of how the loss occurred and how the registered trader will minimize the risk of those losses occurring again.
5. Notification of removals under duty suspension must be made in a timely manner.

Schedule III
(Relating to Rule 19)
Daily Record of Raw Materials and Finished Products Form

Name:
Address:
Mobile number:
TIN:

(i) Daily Record of Raw Materials

Date	Description of material	Opening stock of raw material	Import/purchases of raw material	Total raw material	Quantity used in the production	Balance of raw material	Remarks

(ii) Daily Record of Finished Products

Date	Description of goods	Opening stock	Quantity produced	Removal of duty paid goods				Removal under duty suspension (e.g. for export) Quantity	Balance Quantity
				Quantity	Value	Excise tax rate	Total Excise Tax		

(Relating to Rule 23)



LRA
LIBERIA REVENUE AUTHORITY
EXCISE TAX RETURN

Please keep a copy for your records



Instructions:

Use this form to file monthly excise taxes and submit it to LRA by the 21st day of the month after the month in which the liability of excise tax arose.

Dates in mm/dd/yyyy.

TAXPAYER

Taxpayer Identification Number:

Taxpayer Name: _____

Address: _____

Address: _____

Email Id: _____

Email Id: _____

Business Telephone: _____

Business Telephone: _____

Tax Period
 Month: Year:

Currency:

Contact Person: _____

Address: _____

Email Id: _____

Business Telephone: _____

Domestic Production of Excisable Goods & Provision of Excisable Services

Harmonized Code (HS) (1)	Product (z)	Tax Exempt/Exports		Taxable		Tax Rates (7)	Tax Amount (8) [(5*7) or (6
		Quantity (3)	Value (4)	Quantity (5)	Value (6)		

CERTIFICATION

I certify that the information given above is true, accurate and complete to the best of my knowledge. I also understand that any false declaration may lead to penal action as enshrined in the Liberia Revenue Code.

Name of Person filing out return		Signature:	Date:	Telephone:		
Name of person filing out return, if different from official representative (owner/employee)		Signature:	Date:	Telephone:		
Tax practitioner license #:						
FOR OFFICIAL USE ONLY						
Received by	Date	Signature	Document No.	Validated by	Date	Signature

Schedule V
(Relating to Rule 27)
Application for Refund for Excise Tax

The Commissioner
Liberia Revenue Authority
Monrovia
Liberia

Subject: - For Approval of Excise Tax Refund

Dear Sir/Madam,

I hereby apply for a refund amounting to USD xxxxxx (in words United States Dollar xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx) on the following grounds:

on returned goods by the buyer in accordance with the contract of sale

on the imported excisable goods that have been subsequently exported

tax paid in error

Details of Excise Tax Payment

Date	Harmonized code	Description of goods	Quantity	Value	Excise Tax Rate	Excise Tax Paid

Supporting documents are attached.

Business Name:
TIN:
Address:
Applicant:
Mobile:
Email address:
Signature:

Schedule VI
(Relating to Rule 34)
Excise Tax Stamps Fees

SN	Category of excisable goods	Fees (per 1000 Excise Tax Stamps in USD)
1	Stamps for alcohol products I Category	25
2	Stamps for Alcohol Products II Category	25
3	Stamps for Cigarettes Dry	25
4	Stamps for Cigarettes Self-adhesive	25

EFFECTIVE DATE

These Regulations shall become effective upon the signature of the Minister of Finance and Development Planning (MFDP).

Signed:



Samora P.Z. Wolokolie, Ph.D. CA, CPA.
**DEPUTY MINISTER FOR FISCAL
AFFAIRS**

Signed:



Samuel D. Tweah Jr.
MINISTER



Date:

January 13, 2021

Date:

19-01-2021