



EXPRESSION OF INTEREST FOR CONTRACTING FIRM(S) TO AFFIX EXCISE TAX STAMPS ON ALCOHOLIC BEVERAGES AND CIGARETTES

Domestic Tax and Customs Departments Affixing of Excise Tax Stamps on Excisable Goods
- Alcoholic beverages for human consumption under HS Codes 2203, 2204, 2205 and 2208
(ii) Cigarettes under HS Code 2402.20.

Introduction

The Liberia Revenue Authority (LRA)

The Liberia Revenue Authority (LRA) was established on September 9, 2013, by an Act of the National Legislature, charged with administering and enforcing the revenue laws for the purpose of assessing, collecting, auditing and accounting for all national revenues and to facilitate legitimate international trade and customs border management-enforcement.

I. Background

In 2018, phase 1 of the reform excise tax regime, Chapter 11 of the Liberia Revenue Code (LRC) as Amended was reformed. The amendment of LRC Chapter 11 on Excise was approved on December 14, 2018, thereby reducing the number of commodities subject to excise tax from fifty-seven to seven.

As enshrined in Administrative Regulations on the control of the Liberian Excise Stamp regime (No.IV.1166-1-02003-20) from January 6, 2020, section 8.0 (a), (b), (c) "Transitional Provisions":

- (a) "The Commissioner shall by public notice determine the date from which manufacturers and importers are to affix the excise tax stamps on cigarettes and alcoholic beverages."
[This publication was done in March 2021 with reference **Excise Stamp Implementation** "PSA/LRA-20/FY 2021", title Revenue Notice and attention to the general Public declaring July 1, 2021 as the due date for all cigarettes and alcoholic beverages to have the Excise tax stamps affix]
- (b) Three months after the date determined by the Commissioner, a manufacturer, importer, wholesaler or retailer shall not sell or distribute cigarettes or alcoholic beverages that do not bear the excise tax stamps.
- (c) A manufacturer, importer, wholesaler or retailer that still has stock of cigarettes or alcoholic beverages not sold after the transitional period shall take an inventory and buy the commensurate quantity of excise tax stamps from the Liberia Revenue Authority to be affixed to the stock before selling the cigarettes or alcoholic beverages.

The LRA plans to hire the services of a service provider that will support the Domestic Tax and Customs Departments on the implementation of the Excise Tax Stamps by affixing the stamps on locally manufacture and imported alcoholic beverages and cigarettes at six (6) designated ports of entries. The selected service provider will support the LRA by affixing the excise tax stamps at the following affixing facilities-Tier-1 Freeport of Monrovia, Tier-2, the Port of Buchanan/Ganta, Tier-3, Logatuo, Bo-Water side, Cavalla/ Pololo, Voinjamin/Yealla for imported goods (alcoholic beverages and cigarettes) and local manufacturer that will intend to affix the stamps at their warehouses/facility.

II. Objective and Scope of Work

The objective of this Service Contract is to have an independent and reputable service provider to:

- a) Effectively and efficiently manage the affixing facilities for the affixing of excise tax stamps on alcoholic beverages and cigarettes as indicated in this document.
- b) Have the requisite equipment and technical abilities to affix excise tax stamps on alcoholic beverages and cigarettes.
- c) Affix excise tax stamps on alcoholic beverages and cigarettes imported into Liberia.
- d) Coordinate, Manage and account for the supply and affixing of excise tax stamps at tiers 1, 2 and 3, facilities- including reporting stolen, missing and damaged tax stamps in accordance with the reporting requirements.
- e) Adhere to all laws and regulations, and specifications requirements for affixing excise tax stamps without any contradictions thereto.

III. Major Activities and Deliverables

Tier 1, Tier 2: a combination of automated and non-automated

The Contracted service provider will operate an affixing facility that will offer critical equipment and processes for affixing excise tax stamps. The selected service provider will be required to have the IT and CCTV systems to access Customs data management systems to oversee compliance and manage the facility. The selected service provider will also be required to have automated applicators, handheld labelers, tapping machines, pump trucks, backup power, air compressor unit, shrink wrapper, secure climate to control the stamps storage and train staff-that include a facility manager, technical leads, shift supervisors, stamps affixing technicians, shrink wrapping technicians, and vehicles loaders, as well as administrator and forklift drivers for Tiers 1 and 2.

Tier 3: non-automated

The facility will be located in the Customs enclave as a standalone facility some meters from the Customs outpost. The selected service provider will be required to have a secure climate-controlled stamp storage room, staff office, washrooms, access to Customs data management system to implement compliance. Also install I.T and CCTV systems to secure the facility, equip with semi-automated applicators, handheld labelers, air conditioners/ fan tapping machines, pump trucks, backup power, air compressor unit, shrink wrapper and three phase outlet.

Tier 1 is the Freeport of Monrovia, handling about 75% of imported excisable goods.

Tier 2 includes the Port of Buchanan and Ganta Border Entry, handling about 15%.

Tier 3 includes the Logatuo, Bo-Waterside, Cavalla/Pololo and Voinjamin/Yealla borders entry points, handling about 10%.

IV. Administration and Reporting

The service provider will work under the overall guidance of the Commissioner of Domestic Tax and submit monthly report on Excise Tax Stamps management.

V. Duration and Location

The duty station of the service provider will be the LRA Headquarters and at the various designated Entry Points outlined in this document. The service contract is for 32 months, with possible extension based on satisfactory performance.

A Firm will be selected for this consultancy in accordance with procedures under the Quality and Cost Base Selection (QCBS) procurement method and procedures described in accordance with the provisions of the Public Procurement and Concessions Act (PPCA) revised Sept 2010.

VI. Required Qualifications and experience

Interested firms must meet the following Minimum Qualification and Experience Requirements:

- i. At least five (5) years' experience in a similar assignment
 - a. Warehouse management
 - b. Printing and publication
 - c. Affixing of stamps or related services
- ii. Demonstrated capacity in operating the equipment to be used in a timely and efficient manner
- iii. Absence of criminal record.
- iv. Tax Clearance Certificate.

ELIGIBILITY REQUIREMENTS

1. This Service Contract is open to Local Firms with Permanent establishment and or registered Businesses operating under the Business Association Laws of Liberia.
2. International Foreign Firms are required to partner with a local firm for the execution of the assignment. In such instance, the local firm should have not less than 40% share as per the joint venture agreement.
3. Interested applicants are encouraged to send an Expression of Interest, a writing sample, and details on relevant past professional assignments or similar service provision, noting the applicant's impact. Only shortlisted consulting firm/entity (herein after referred to as Service Provider) will be contacted.
4. The subsequent call for proposals will require the same elements as the expression of interest. **Expression of interest should be submitted in English.**
5. The service provider must be a registered taxpayer with a valid Liberia Business Registrar (LBR) certificate and Tax Clearance Certificate.
6. The eligibility criteria, the establishment of a shortlist and the selection procedure shall be in conformity with the LRA and Public Procurement & Concession Commission (PPCC) procedures for the selection, available on the PPCC's Website. Please note that interest expressed by a service provider does not imply any obligation on the part of the LRA to include him/her in the shortlist.

Interested Consultancy Firms may obtain further information at the address below from Monday to Friday as of **October 6, 2021** between 9:00 a.m. and 3:00pm.

Lovetta W. J. Williams
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Basement Floor, Liberia Revenue Authority Headquarters
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Deadline of Submission

Expressions of Interest must be clearly marked "Expression of Interest for the **Provision of Consultancy for Contracting firm(s) to affix Excise Tax Stamps on Alcoholic Beverages and Cigarettes** to the Liberia Revenue Authority" and delivered to the address below (by hand or e-mail).

EOIs must be submitted on or before **Thursday, October 21, 2021, 2:00 p.m.** at the Liberia Revenue Authority Headquarters, ELWA Junction, Paynesville City, Liberia

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Signed



Lovetta W. J. Williams
Manager/Procurement Section

Approved



Aaron B. Kollie
Deputy Comm. General
Administrative Affairs

