



DEPARTMENT OF CUSTOMS

IMPORTANT REVENUE NOTICE

To: LPRC CBO, LPRC MANAGEMENT, ALL PETROLEUM IMPORTERS

From: Saa Saamoi/Commissioner of Customs

Re: Billing of the Road Fund Levy and All Taxes and Fees on Petroleum Importation

Date: September 17, 2025

In accordance with the Road Fund Law and the revised procedures for billing all taxes and fees on petroleum imported into Liberia, the Government has mandated the Liberia Revenue Authority (LRA) to implement the billing of the Road Fund Levy (US\$0.30 per gallon), along with all other import taxes and fees, at the time of importation into the customs territory of Liberia. You are, therefore, hereby advised to cooperate with the LRA Customs Business Office (CBO) at LPRC by adhering to the following:

1. Notification of Stakeholders

- a. With effect from September 22, 2025, all stakeholders, including importers and the LPRC management, are herewith notified that the Road Fund Levy and all other taxes and fees will henceforth be billed and collected on all petroleum imported to Liberia in accordance with the procedures outlined in paragraph 5 of this Revenue Notice.

2. Inventory of Petroleum Storage Tanks

- a. A joint inventory of all petroleum storage tanks (private and public) will be conducted on the morning of Saturday, September 20, 2025, commencing at 9:00 a.m., to determine the current quantities by product type and importer, in order to establish the Road Fund and all other taxes and fees due on the existing stock.
- b. The joint inventory team shall comprise the LRA LPRC CBO, LPRC Management, LRA Enterprise Risk, Customs PCA, all private tank owners, all petroleum Importers, the National Road Fund Secretariat, and any other person or agency deemed necessary and named by the LPRC management.
- c. No lifting or discharge of petroleum shall take place on the morning of Saturday, September 20, 2025, until the inventory is completed. Importers may resume lifting immediately after the completion of the inventory exercise.

3. Billing for Existing Inventory

- a. On September 22, 2025, the LPRC CBO shall issue a bill for the Road Fund Levy and all other taxes and fees to each importer, including the LPRC, based on the petroleum stock balances as of the inventory date.

4. Enforcement of Collection on Existing Stock

- a. Payment of the Road Fund Levy and all other taxes and fees shall become due immediately upon lifting. However, Customs shall enforce collection on the seventh day for all quantities lifted during the preceding six days, applicable to all petroleum importers, whether public or private. Enforcement actions may include the temporary suspension of petroleum liftings until full payment is made.

5. Procedures for Billing and Collection of the Road Fund Levy and All Other Taxes and Fees on Subsequent Importations

Customs shall henceforth follow these procedures for the billing and collection of the Road Fund, as well as all other taxes and fees, at LPRC and any other ports where petroleum is imported:

- b. The captain of the vessel/carrier shall submit the manifest to Customs, detailing the quantities to be delivered for each importer
- c. Customs shall gauge the designated tank(s) to determine the opening draft before any product is discharged.

- d. After the opening draft is determined, the captain shall be permitted to discharge the product into the specified tank(s).
- e. Once the discharge is complete, Customs and the relevant parties shall jointly gauge the tank(s) to determine the closing draft. This process will establish the net quantity of petroleum imported and discharged by the vessel.
- f. No lifting of petroleum products shall be permitted after the opening draft has been taken and until the closing draft is determined.
- g. The parties shall sign off on the opening and closing drafts for every importation. These records shall be shared among the parties, and each party shall independently maintain these records for audit and reconciliation purposes.
- h. Customs shall bill the importer(s) the Road Fund Levy at a rate of US\$0.30 per gallon, along with all other taxes and fees at the rates prescribed by law or regulation, based on the total quantity discharged into the tank(s) as determined by the opening and closing drafts.
- i. Payment of the Road Fund Levy and all other taxes and fees shall become due immediately upon lifting. However, Customs shall enforce collection on the seventh day for all quantities lifted during the preceding six days, applicable to all petroleum importers, whether public or private. Enforcement actions may include the temporary suspension of petroleum liftings until full payment is made.
- j. Notwithstanding Paragraphs 4(a) and 5(i), importers may elect to settle the full amount of the bill either after the inventory of existing stock, as referenced in Paragraph 3(a), or after a vessel has discharged, as referenced in Paragraph 5(h).
- k. The Road Fund Levy is payable by the petroleum importer and shall, therefore, be incorporated into the importer's distribution or retail price to all consumers. No exemptions shall apply to any importer.

The Liberia Revenue Authority values its partnership with taxpayers and stakeholders in promoting effective tax administration.