



REVENUE NOTICE

April 2026
PSA/LRA-01/FY 2026

Adjustment to Goods and Services Tax (GST) Rates **Effective Date of Implementation: May 1, 2026**

The Government of Liberia, through the Ministry of Finance and Development Planning and the Liberia Revenue Authority (LRA), informs all taxpayers and the public of an amendment to the Liberia Revenue Code.

Under the Liberia Tax Amendment Act of December 2025, approved on March 24, 2026, the tax rates for Goods and Services have been adjusted to strengthen domestic revenue mobilization and enhance the smooth transition to Valued Added Tax (VAT).

The following changes will be implemented across all taxable supplies and services:

Tax Category	Current Rate	New Rate	Effective Date of Implementation
Goods Tax (Section 1000)	12%	13%	May 1, 2026
Service Tax (Section 1021)	12%	13%	May 1, 2026

Please note that the rate for export of goods remains at zero (0) percent while Goods and Services (GST) for telecommunications services remain at 15 percent.

All businesses and service providers in the mentioned categories are mandated to update their billing systems and price displays to reflect the 13% new rate by the effective date of May 1, 2026.

Failure to comply with the required tax reporting and payment obligations may result in penalties as prescribed under Sections 90 and 91 of the amended code.

For more information, visit the LRA website, www.lra.gov.lr or call 0770-572-572.

Signed: 
Margaret P. Krote
 Commissioner, Domestic Tax Department

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