



**“AN ACT TO AMEND THE LIBERIA REVENUE  
CODE, TO BE REFERRED TO AS LIBERIA TAX  
AMENDMENT ACT OF DECEMBER 2025”**

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MINISTRY OF FOREIGN AFFAIRS  
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## **PREAMBLE**

WHEREAS, the prevailing economic conditions are changing and require adjustment to the Liberia Revenue Code;

WHEREAS, the Government of the Republic of Liberia, through the Ministry of Finance and Development Planning and the Liberia Revenue Authority, seeks to strengthen domestic revenue mobilization in line with the national objectives of fiscal sustainability, equity, and efficiency under the ARREST Agenda for Inclusive Development;

WHEREAS, excise taxes on health-harming products—including tobacco, alcohol, and sugar-sweetened beverages—are recognized by the World Bank, World Health Organization, and leading experts as among the most effective policy instruments to reduce preventable deaths, improve public health, address both societal and individual harms, and generate sustainable government revenue, yet Liberia has not fully utilized this policy instrument in line with international best practice;

WHEREAS, Liberia became a signatory of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC) on 25 June 2004 and ratified it on 15 September 2009. Consequently, Liberia and its subnational entities are under obligation to undertake measures aimed at implementing provisions of the WHO FCTC and its guidelines;

WHEREAS, domestic and imported products in these categories cause an equivalent degree of harm to public health, and differential taxation based on Country of origin undermines the goals of Liberia's excise regime;

WHEREAS, the consumption of sugar-sweetened beverages (HS 2202) and unsweetened waters (HS 2201) have distinctly different impacts on public health, and taxing these products at an equivalent rate undermines the goals of Liberia's excise regime;

WHEREAS, Liberia still uses ad valorem excise rates (expressed in % of value) on some excisable products, which encourages undervaluation at importation (fake invoices with low values);

WHEREAS, the efficacy and real value of specific excise rates (applied per unit of measurement, like x USD per pack of cigarettes, etc.) diminish over time due to the effects of inflation and economic growth, making it necessary that such rates be regularly reviewed and adjusted to preserve the goals of Liberia's excise regime;

WHEREAS, to address these issues, it is essential that Part IV of the Consolidated Revenue Code as Amended 2024, be revised to advance public health and strengthen revenue collection for the people of Liberia.

WHEREAS, experience under the current Code has revealed gaps in the definition and duration of Permanent Establishment, which have led to potential revenue leakages from cross-border service providers and non-resident enterprises operating within Liberia without adequate tax accountability;

WHEREAS, the Government, consistent with international best practice and the United Nations Model Tax Convention, intends to reduce the threshold duration for constituting a Permanent Establishment and strengthen related anti-avoidance rules in order to shield the domestic tax base and ensure equitable taxation between resident and non-resident persons;

WHEREAS, the Government further seeks to enhance information-sharing, reporting, and transparency provisions within the Liberia Revenue Code to support effective exchange of tax information, promote compliance, and combat tax evasion and base erosion;

NOW THEREFORE, IT IS ENACTED by the Senate and House of Representatives of the Republic of Liberia, in Legislature Assembled:

## **Part 1: Preliminary**

### **Section One: Name**

- A. This legislation, which shall be referred to as Liberia Tax Amendment Act of December 2025, amends the Liberia Consolidated Revenue Code.
- B. After enactment, these amendments are to be incorporated into the Liberia Consolidated Revenue Code and published subject to approval by the Minister of Finance and Development Planning. The amended Liberia Consolidated Revenue Code is to be given the name “Liberia Consolidation Revenue Code as Amended” followed by the year of enactment.
- C. The Preliminary matters of this legislation are to be included as an appendix to the Liberia Consolidated Revenue Code as Amended. The appendices currently contained in the Liberia Revenue Code as Amended 2020 are to be retained in the new publication.

### **Section Two: Method of Amendment**

This legislation sets out the amended version of each affected section of the Liberia Revenue Code, using an ellipsis (\*\*\*) to indicate omitted text that is neither repealed nor reviewed by this legislation.

### **Section Three: Effective Date of Amendment**

Unless provided to the contrary, in the Transitional Rules, this Act shall take effect upon publication into handbills.

## **Part 2: Amendments**

Section 63: Security for Tax Payable by Withholding

Section 74 (b): Assessment of Assessment

Section 74 (d): Period of Assessment

Section 76: Tax Advisors and Accountants

Section 79: Departure Prohibition Order

Section 90: Tax Evasion

Section 91 (a): Withholding of Collection Obligation

Section 91 (b): Tax Payment and Tax Reporting Obligation

Section 92: Knowing Failure to Obtain Require License or Registration

Section 803: Permanent Establishment

Section 805: Source of Income

Section 806: Tax Withholding on Payment for Nonresidents

Section 1000 (3): Goods Tax Imposed

Section 1021 (b) (1): Service Tax Imposed

Section 1108: Excise Rates

Schedule 1: Excise Tariff

### **Section 63: Security for Tax Payable by Withholding**

(1) The Commissioner may, for the purpose of securing the payment of any tax due, require any person to furnish security in such form and amount as the Commissioner may determine.

- (a) The Commissioner General may, by written notice to the Land Registry, direct that any land or building in which a taxpayer has an interest be subject to security for unpaid tax, and shall notify the taxpayer of such direction within seven days of issuing the notice.
- (b) The Commissioner General or an authorized officer may, by written order recover unpaid tax by distress and sale of the movable property of the taxpayer.
- (c) The Commissioner General may, by written notice, require any person who owes money to a taxpayer, holds money on account of a taxpayer, or is authorized to pay money to a taxpayer, to pay to the Commissioner General the amount specified in the notice toward the taxpayer's unpaid tax.
- (d) **Seizure**  
"The Commissioner General or an authorized officer may seize any goods in respect of which excise duty or value added tax is payable and is believed not to have been, or will not be, paid.
- (e) **Forfeiture** "Goods seized under subsection (1) shall be liable to forfeiture in accordance with this Act."
- (f) **Right to Contest**  
A person claiming an interest in goods seized under this section may, within thirty days of the date of seizure, object with the Commissioner General or apply to a court for the release of the goods.

### **(2) Preservation of funds**

- (a) The Commissioner General may, by notice, require any person owing money to a taxpayer, holding money on account of a taxpayer, or authorized to pay money to a taxpayer, to preserve such funds for a period not exceeding ten working days. The High Court may, on application, order the preservation of such funds for a period not exceeding thirty days, or for such further period as the Court may allow.

## Section 74: Assessments

- (b) **Amendment of Assessment.** The Commissioner General may, within the assessment period stated in subsection (d), amend an assessment by making such alterations or additions to the assessment as the Commissioner General considers necessary and following the procedures required for an assessment under subsection (a) (3), except that amendments to jeopardy assessments are subject to the jeopardy procedures set out in regulation under subsection (a)(4). For the purpose of this subsection, customs post-clearance audits, customs assessments, and investigations into tax fraud or evasion shall not be considered assessments for this subsection; and, notwithstanding subsections (b) and (d), the period of assessments in cases of fraud or evasion shall commence on the date the offense is discovered.
- (d) **Period of Assessment.** The period for the Commissioner General to make an assessment under subsection (a)(3) or an amended assessment under subsection (b), ends on the date on which the return was required to be filed or the tax required to be withheld; except that -
- (1) If a person is required to file a tax return or to withhold tax, but the return is not filed or the withholding does not occur, then the assessment period ends on the date 10 years after the due date for filing the return or making the withholding; or
  - (2) If a taxpayer is not required to file a return, but the tax should have been paid and was not, then the assessment period ends on the date 7 years after the last day of the tax year for which tax should have been paid.

## Section 76: Inchoate Tax Offense:

- (a) A person, including Tax Advisors and Accountants who directly or indirectly facilitates, conspires with, solicits, or attempts to cause another to evade or undermine the proper assessment or payment of tax commits an offense and is liable to a penalty not exceeding L\$400,000.00 or 10 percent of the tax understated, whichever is greater.
- (b) **Obstruction-Related Offenses:** A person who obstructs or hinders the Commissioner General or an authorized officer in the performance of duties under a tax law commits an offense and is liable on conviction to a fine not exceeding L\$200,000.00, to imprisonment for a term not exceeding three years; or both, in addition to any other sanction provided by law.

## Section 79: Departure Prohibition Order

- (a) The Commissioner General may issue a departure prohibition order in writing to an authorized officer in respect of a person under investigation for tax offenses, specifying—
- (1) the name and address of the person; and
  - (2) the amount of tax payable by the person or the legal person concerned.
- (b) **Service of Order.** The Commissioner General shall serve a copy of the order on the person named therein as soon as practicable after its issuance.
- (c) **Enforcement.** An authorized officer to whom a departure prohibition order is issued shall, in accordance with this Act or any other law, prevent the person named in the order from leaving Liberia, including by confiscating and retaining the person's passport, identity card, visa, or other travel document.

- (d) Immigration and Customs Clearance. A person who is the subject of a departure prohibition order shall not be granted customs or immigration clearance.
- (e) Duration of Order. A departure prohibition order shall remain in force until revoked by the Commissioner General.
- (f) Revocation of Order. The Commissioner General shall revoke a departure prohibition order if—
  - (1) the person named in the order pays in full the tax payable by that person or by the legal person concerned; or
  - (2) the person enters into an arrangement satisfactory to the Commissioner General for the payment of the tax due.

#### **Section 90: Tax Evasion**

- (a) **Tax Evasion Classified as Felony.** A person who willfully evades or attempts to evade tax imposed under this Code commits a felony. Upon conviction, in addition to any other sanctions that may be provided by law, the person is subject to a fine of not more than 100 percent of the evaded tax, imprisonment for not more than 5 years, or both.

#### **Section 91: Knowing Disregard to Tax Obligations**

- (a) Withholding or Collection Obligation. A person required under the provisions of this Code or regulations hereunder to withhold, collect, segregate, account for, or pay over any tax or other revenues of the Republic and who knowingly fails to do so commits a misdemeanor. Upon conviction, in addition to any other sanctions that may be provided by law, the person is subject to a fine of not more than 50 percent of the tax amount for the first offence, and not more than 100 percent for the second or successive offences; imprisonment for not more than one year, or both.
- (b) Tax Payment or Tax Reporting Obligation. A person required under the provisions of this Code or regulations hereunder to pay tax; to make a tax return, declaration, or other statement; to keep any records or supply any information, and who knowingly fails to do so, commits a misdemeanor. Upon conviction, in addition to other sanctions that may be provided by law, the person is subject to a fine of not more than 50 percent of the tax amount for the first offense, and not more than 100 percent for the second or successive offenses; imprisonment for not more than 30 days, or both.

**Section 92. Knowing Failure to Obtain Required License or Registration.** A person who knowingly engages in any business, enterprise, trade, service, occupation or profession for which an annual license or registration is required under the provisions of this Code or any other statute without having obtained the required license commits a misdemeanor. Upon conviction, in addition to other sanctions that may be provided by law, the person is subject to a fine of not more than 100 percent of the tax; imprisonment for not more than 30 days, or both.

#### **Section 803. Permanent Establishment**

(a) Definition. The permanent establishment of a nonresident person in the Republic of Liberia is the establishment through which it carries on business activity in Liberia, in full or in part, for a period of no less than thirty 30 days during the tax year, including activity carried out through an agent.

(b) Examples. Any of the following activities, for example, if carried out so as to meet the conditions stated in (a), is a permanent establishment:

\*\*\* (1) to (5)

(6) The furnishing of services, including consultancy services, by a person through employees or other personnel engaged by the person for such purposes provided that such activities continue in Liberia for a period of, or periods amounting in aggregate to, thirty (30) days or more in any twelve-month period that commences or ends during the tax year.

#### **Section 805. Source of Income**

(a) Income from a Liberian Source. Income is from a source in Liberia if it is:

\*\*\* (1) to (5)

(6) derived from the sale or license of industrial or intellectual property, including software used in Liberia;

#### **Section 806. Tax Withholding on Payments to Non-residents**

\*\*\*(a)

(b) Interest, Dividends, Royalties, License Fees, and Similar Payments. A payor who makes a payment to a non-resident of Liberia-source non-exempt interest, dividends, royalties, license fees, a payment in respect of mineral rights, or other income (except rent) derived from rights in property (including any form of intellectual property) or from the sale of software is required to withhold tax at a rate of 15 percent of the amount of the payment.

#### **Section 1000: Goods Tax Imposed**

##### **(b) Rate of Tax.**

(1) The rate of goods tax payable on a taxable supply of goods is the percentage specified in paragraph (3) of the taxable amount of the supply.

(2) The rate of goods tax payable on a taxable supply of goods imported or exported is the percentage specified in paragraph (3) of the taxable amount of the import or export.

(3) The rate of goods tax is 13 percent of the Section 1004 taxable amount, except that if the supply is an export of goods, the rate of tax is zero (0) percent.

#### **Section 1021: Service Tax Imposed**

(a) **Imposition of Services Tax.** A tax (to be known as the “services tax”) is hereby imposed on every supply of taxable services in Liberia by a registered services provider.

##### **(b) Rate of Tax.**

(1) General Rule. The rate of services tax is 13 percent of the taxable amount described in Section 1025.

(2) Exceptions. An additional 5 percent surtax applies to telecommunications services specified in Section 1022(a) (2).

## **Part IV. Excise Taxes**

### **Chapter 11: Excise Taxes**

#### **1108. Excise Rates**

##### **Section 1108: Excise Tax Rates**

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(e) Beginning on January 1, 2027, the specific excise tax rates for tobacco products, alcoholic beverages, and sugar-sweetened beverages set forth in Schedule I of this Chapter shall be automatically adjusted each year on January 1 to account for inflation and economic growth.

The adjusted rate shall be calculated by multiplying the prior year's rate by the sum of:

(1) one plus the percentage change in the annual US dollar inflation rate, measured by the Consumer Price Index (CPI) for the preceding calendar year as published by the Liberia Institute of Statistics and Geo-Information Services (LISGIS); and

(2) one-half of the percentage change in nominal Gross Domestic Product (GDP) for the preceding calendar year as published by the LISGIS.

(f) The Liberia Revenue Authority shall publish the adjusted rates no later than December 1 of each year, and such rates shall take effect automatically on January 1 of the following year without further legislative action.

(g) if the CPI or GDP data for the preceding year is not available by December 1, the adjustment shall be based on the most recent available data, and any necessary correction shall be made in the following year's adjustment.

(h) No discretionary suspension or reduction of this automatic adjustment shall be permitted except by an Act of the Legislature.

## Schedule 1: Excise Tariff

HS Code	Category	Current		Proposed	
		Imported	Local	Imported	Local
2203	Beer made from malt	\$0.80 / L	\$0.30 / L	\$1.00 / L	\$1.00 / L
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	\$0.80 / L	\$0.30 / L	\$1.00 / L	\$1.00 / L
2205	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	\$0.80 / L	\$0.30 / L	\$1.00 / L	\$1.00 / L
2206	Other fermented beverages (for example, cider, Perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	\$0.80 / L	\$0.30 / L	\$1.00 / L	\$1.00 / L
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	\$1.50 / L	\$0.50 / L	\$3.00 / L	\$3.00 / L
2009	Juices; mixtures, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter.	\$0.45 / L	\$0.05 / L	\$0.45 / L	\$0.45 / L
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter.	\$0.45 / L	NIL	\$0.15 / L	NIL
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009.	\$0.30 / L	\$0.02 / L	\$0.45 / L	\$0.45 / L
2401	Unmanufactured tobacco, tobacco refuse, tobacco leaf; others of heading 2401.	\$0.40 / Kg	\$0.40 / Kg	\$25.00 / Kg	\$25.00 / Kg
	Cigarettes, of tobacco or tobacco substitutes	\$0.40 / pack of 20 sticks	\$0.40 / pack of 20 sticks	\$0.50 / pack of 20 sticks	\$0.50 / pack of 20 sticks
	Cigars, cheroots, cigarillos	\$0.30 / pack of 20 sticks	\$0.30 / pack of 20 sticks	\$0.50 / pack of 20 sticks	\$0.50 / pack of 20 sticks
2402	Others of heading 2402.	80%	80%	\$0.25 / stick	\$0.25 / stick
2403	Other manufactured tobacco and manufactured tobacco substitutes	80%	80%	\$25.00 / Kg	\$25.00 / Kg
2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	-	-	\$15.00 / Kg	\$15.00 / Kg
8543.40.10	E-Cigarettes: Presented with vaping liquid, whether or not containing nicotine	50%	50%	\$0.10 / mL	\$0.10 / mL

## Part 3: Effective Date

This Act shall take effect immediately upon publication to handbill.

-2026-

**THIRD SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE  
REPUBLIC OF LIBERIA**

**HOUSE'S ENGROSSED BILL NO. 2 ENTITLED:**

**“AN ACT TO AMEND THE LIBERIA REVENUE CODE, TO  
BE REFERRED TO AS LIBERIA TAX AMENDMENT ACT  
OF DECEMBER 2025”**

On Motion, the Bill was read. On Motion, the Bill was adopted on its first reading and sent to Committee Room on Tuesday, October 28, 2025 at the hour of 11:15 GMT

On motion, the Bill was taken from the Committee Room for its Second reading. On Motion, under the suspension of the rule, the second reading of the Bill constituted its third and final reading and the Bill was adopted, passed into the full force of the law and order engrossed today, Tuesday, January 13, 2026 at hour of 11:18 GMT



**CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.**

-2026-

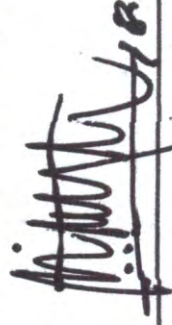
**THIRD SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE  
REPUBLIC OF LIBERIA**

**SENATE'S ENDORSEMENT TO HOUSE'S ENGROSSED BILL NO.  
2 ENTITLED:**

**“AN ACT TO AMEND THE LIBERIA REVENUE CODE, TO  
BE REFERRED TO AS LIBERIA TAX AMENDMENT ACT  
OF DECEMBER 2025”**

On Motion, Bill read on its 1<sup>st</sup> reading, Thursday, January 22, 2026 @ 15:12 GMT. On Motion Bill read on its second reading, adopted and sent to the Committee Room on Tuesday, January 27, 2026 at 14:35 GMT.

On Motion, Bill taken from the Committee Room for its third reading. On motion the third reading constituted the third and final reading of the Bill and Bill was adopted, passed into the full force of the law and ordered engrossed today, Thursday, March 5, 2026 @ 13:30 G.M.T.



**SECRETARY OF THE SENATE, R.L.**

-2026-

ATTESTATION

**“AN ACT TO AMEND THE LIBERIA REVENUE CODE, TO BE REFERRED TO AS LIBERIA TAX AMENDMENT ACT OF DECEMBER 2025”**

PP:

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**VICE PRESIDENT OF THE REPUBLIC OF LIBERIA/PRESIDENT OF THE SENATE R.L.**

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**THE SECRETARY, LIBERIA SENATE R.L.**

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**THE SPEAKER, HOUSE OF REPRESENTATIVES R.L.**

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**THE CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.**



# THE HONORABLE HOUSE OF REPRESENTATIVES

Capitol Building  
P.O. Box 9005  
Monrovia, Liberia  
Website: [www.legislature.gov.lr](http://www.legislature.gov.lr)



Office of the Chief Clerk

-2026-

## THIRD SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE REPUBLIC OF LIBERIA


### SCHEDULE OF HOUSE'S ENROLLED BILL NO 9. ENTITLED:

**"AN ACT TO AMEND THE LIBERIA REVENUE CODE, TO BE  
REFERRED TO AS LIBERIA TAX AMENDMENT ACT OF DECEMBER  
2025"**

**PRESENTED TO THE PRESIDENT OF THE REPUBLIC OF LIBERIA FOR  
EXECUTIVE APPROVAL**

APPROVED: 24<sup>th</sup> DAY OF March A.D. 2026

AT THE HOUR OF 4:00 PM

  
\_\_\_\_\_  
THE PRESIDENT OF THE REPUBLIC OF LIBERIA