EXCISE TAX

Excise Tax is a commodity based tax that is levied on excisable goods and services. It is levied on the production, importation of excisable goods and the provision of excisable services. ***(See next page for full excise tax table)***
All excise taxes are calculated on the Cost + Insurance + Freight (CIF) of imported goods except for alcoholic beverages and tobacco product, and ex-factory price for local manufactured goods.

For alcoholic and non-alcoholic imported and locally manufactured beverages and tobacco product:

Excise Tax = The product of total sum of cost + Insurance + Freight (CIF), Import Duty, and ECOWAS Trade Levy (ETL – where applicable).

Excise Type	Tax Rate	
	Local	Import
Earth and Stone; Asbestos	35%	35%
Scrap Metal Exported from Liberia	5%	5%
Alcoholic Beverages		
Beer made from Malt	US$ 0.35/liter	US$ 1.00/liter
Wine of fresh grapes, including fortified wines; grape must other than that of heading of heading 20.09	US$ 0.35/liter	US$ 1.00/liter
Vermouth and other wine of fresh grapes flavored with plants or aromatic substances	US$ 0.35/liter	US$ 1.00/liter
Other fermented beverages (eg. Cider, Perry, Mead, Sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	US$ 0.35/liter	US$ 1.00/liter
Undenatured ethyl alcohol of alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other.	US$ 2.00/liter	US$ 3.00/liter

Excise Type	Tax Rate	
	Local	Import
Tobacco and Tobacco Products imported to or manufactured in Liberia		
Unmanufactured tobacco, tobacco refuse; Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes (with or without filter); others	USD $0.40 per pack of 20 sticks	80%
Other manufactured tobacco and manufactured tobacco substitutes; homogenized or reconstituted tobacco; tobacco extracts and essences, e-cigarettes, and others.	50%	80%
Non-Alcoholic Beverages Produced in Liberia		
(20.09) Fruit Juices (including Grape Must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	US$ 0.05/liter	US$ 0.45/ liter
Cosmetics and cosmetic aids including perfumes, hair products and nail products **(soap, toothpaste, toilet tissues and disinfectants are not cosmetics or cosmetic aids).**	20%	10%
Gambling Equipment including Video game consoles and machines for fun fairs, table or parlor games, including pin tables, billiards, special tables for casino games and automatic bowling alley equipment.	30%	30%
Sugar in crystal or granule form *(Tariff No. 1701.99.10 and 1701.99.90)*	5%	5%
Monosodium Glutamate or products containing more than 80% monosodium glutamate	30%	30%
Luxury Goods		
Luxury Vehicles (including boats, yachts and other vessels for sports and pleasure) "Luxury Vehicle" refers to any automobile that is in the class of private passenger automobile that has a minimum CIF Value of US$ 60,000.00 for a new vehicle or US$ 30,000.00 for a used vehicle.	10%	10%
Jewelry, goldsmiths' and silversmiths' wares and other articles	20%	10%
Water imported into Liberia		
Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavor; ice and snow.	NIL	US$ 0.45/ liter
Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavor; and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	US$ 0.02/liter	US$ 0.30/ liter