



REVENUE NOTICE

September 2026
PSA/RN/LRA-03/FY 2026

ADMINISTRATIVE MEASURES GOVERNING THE IMPORTATION OF SUGAR UNDER INVESTMENT INCENTIVES

To: All Manufacturers and Investment Incentive Beneficiaries

All manufacturers currently benefiting from investment incentives are hereby notified of the following administrative measures intended to curtail the abuse or misuse of exemptions granted on imported sugar intended exclusively for the manufacture or processing of food and beverages in Liberia:

1. Minimum Packaging Requirement

All beneficiaries importing sugar under exemption privileges shall be required to import such sugar only in bags or other approved packaging of twenty-five kilograms (25 kg) or more.

2. Mandatory Labeling

Each exempt beneficiary shall ensure that all bags or packages of sugar imported under its exemption privilege are clearly and conspicuously labeled in bold lettering substantially as follows: **"FOR USE BY XXX INCORPORATED ONLY. NOT TO BE SOLD OR EXCHANGED IN LIBERIA."**

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3. Declaration of Label

Each beneficiary shall submit to the Office of the Commissioner of Customs, Liberia Revenue Authority a sample or specimen of the label to be used on its imported sugar. The submitted label shall constitute the beneficiary's official Declaration of Label for Customs control and verification purposes.

4. Sugar Imported Without Approved Label

Any sugar imported under an exemption claim without the beneficiary's declared label shall be treated as a non-exempt import and shall be assessed for the full applicable duties and taxes.

5. Diversion to the Domestic Market

Where sugar bearing the label of an exempt beneficiary is found for sale or otherwise diverted to any retail or wholesale market anywhere in Liberia, the beneficiary's investment incentive privileges shall be subject to revocation in keeping with Section 16(d) of the Revenue Code, without prejudice to any other applicable penalties or enforcement measures.

6. Effective Date and Transitional Arrangements

These administrative measures shall take immediate effect, except for shipments of sugar by exempt beneficiaries for which Bills of Lading (B/Ls) were issued prior to the date of this Public Notice.

Notwithstanding this exception, all sugar consignments imported by exempt beneficiaries under B/Ls issued prior to this Public Notice shall be placed under dual control by Customs and the beneficiary. Such consignments shall be released to the manufacturer only in quantities reasonably required for daily manufacturing or processing operations until the affected consignments are fully exhausted.

All beneficiaries are required to ensure strict compliance with these measures.

Signed: _____

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Commissioner of Customs
Liberia Revenue Authority

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