



APRIL REVENUE REPORT FY/2015-2016

Introduction

The Liberia Revenue Authority (LRA) is vested with the authority to:

“Transparently equitably and fairly administer the assessment and collection of revenues, and account for all revenues to which revenue laws apply”.

The monthly revenue outturn is pivotal to the fiscal management of the government budget. This report contains the revenue performance, trade performance, the related analysis and activities thereof. It also provide insights on the general health of the economy. The analysis on this report is based on the revised budget of the FY/2015-2016¹.

Economic Framework

According to the World Economic Outlook (WEO) the global growth rate for 2016 will be **3.2%** because of the negative prospects worldwide for the manufacturing and the extractive sectors (e.g. oil, minerals). However, according to the latest update in the WEO, it is possible that the projected figure changes positively by the end of the calendar year. These variations will depend on the prices of commodities and the increase in the international demand (***CBL Financial and Economic Bulletin Jan.-Mar. 2016***). In Liberia, after two years of slowdown, the real GDP growth forecast for the end of the calendar year projects a growth rate of **2.5%** (***CBL Financial and Economic Bulletin Jan.-Mar. 2016***).

The inflation rate projected for the emerging economies, of which Liberia is part, is **4.5%** (WEO). In Liberia, the inflation at the end of Quarter 3 of the fiscal year reached **7.1%**. Nonfood inflation reached **8.1%** while food inflation grasped **6.2 %** (***CBL Financial and Economic Bulletin Jan.-Mar. 2016***). It is expected that the reduction of the inflation rate continues; however, there are some risks to consider such as the rise in the international prices of commodities, the level of domestic food production and the depreciation of the Liberian Dollar.

At the end of Quarter 3 of the fiscal year the Liberian dollar stood in **90.5 LDs per USD²** , a depreciation of approximately 2 points respect the previous quarter. The open market operations³ of the Central Bank are partially responsible of the current rise in the liquidity of the domestic currency.

¹ The revision accounts for the global meltdown in the international prices of commodities.

² As of April 30th the selling rate was 91 LD/USD and the buying rate was 90 LD/USD.

³ See details in Economic Bulletin of Q1 CBL.

Monthly perspective

The revised revenue forecast for the month of April represented **7.6%** of the Revised Budget for the FY/2015-2016 or **US\$42.2M**. For this period, the collection was **US\$40.2M** which was below the expectation in **4.7%** or **US\$ 2M**.

From a currency perspective the total collection in United States dollars and Liberian dollars was respectively **US\$30.9M** and **L\$839.5M**. Overall, **77%** of the total collection was received in United States dollars and **23%** in Liberian Dollars. The Liberian Dollars were converted at the approved transaction exchange rate of **L\$90/US\$1** and this amounted to **US\$9.3M**.

For the period under review, the projections for the revenue departments of Domestic Tax and Customs were **US\$25.9M** or **61.5%** and **US\$16.2M** or **38.5%**, respectively. The actual outturn showed that the Domestic Tax Department collected **US\$24.2M**, while the Customs department collected **US\$15.9M**. Of the total envelop of the month, Domestic Taxes contributed with **53.6%** of the monthly collection and Customs contributed with **35.3%**.

The difference of **6.7%** between the monthly outturn and the actual collection for Domestic Tax was due to lower revenue from the non-tax revenue tax lines of property income. The dividends from LPRC were not received; additionally, the revenue from the tax line of cellular mobile networks was projected to contribute with **US\$2.01M** but it only contributed with **US\$509K** which is a difference of **75%** respect to the projection. Finally, the revenue from the wood and the log exports of the forestry industry only contributed with **US\$219K** which is a lower intake if compared to the projected amount of **US\$919K**.

During the reporting period, the account of external resources received an amount of **US\$5.0M** which was initially not projected. During the review of the FY/2015-2016, the revenue projections from external resources were decreased. It was established that the projections will change in the period in which the amounts expected from the grant of Norway **US\$10.0M** were collected. On the basis of the assumption aforementioned, the forecast for April FY/2015-2016 was accordingly adjusted to account for the grant received.

Year to Date Perspective

As at April 2016, the year-to-date revenue outturn exceeded the year-to-date forecast by **US\$7.8M**. Domestic Tax and Customs Departments have both surpassed the forecast by **US\$895K** and **US\$6.4M** respectively. Also, external resources surpassed the projection by **US\$549K**. The **US\$3.02M grant** received from USAID FARA during the month of march was an important payment collected which was not expected projected, the forecast was changed to reflect the payment.

Table1. TOTAL REVENUE OUTTURN

(In Thousand US\$)

Description	Monthly				YTD		
	Approved Forecast	Revised forecast	Actual	Var +/- (Revised)	Forecast	Actual	Var +/- (Revised)
Total Revenue	51,345	47,201	45,214	(1,987)	445,370	453,173	7,800
Total Domestic Revenue	46,345	42,201	40,214	(1,987)	348,822	356,072	7,250
Domestic Tax Department	30,259	25,991	24,237	(1,754)	194,403	195,298	895
Customs Department	16,086	16,210	15,977	(233)	154,419	160,774	6,355
External Resources	5,000	5,000	5,000	-	74,552	75,101	549
Carryforward	-	-	-	-	22,000	22,000	-

Domestic Tax Department

During the month of April 2016, the Domestic Tax Department collected **US\$24.2M** against a projection of **US\$25.9M**, thereby being below the projection by **US\$1.8M**. The major underperforming tax line was Property Income with **51.1%**, the tax line contributed with **US\$2.2M** compared to a forecast of **US\$4.5M**. The revenue expected from maritime was not received according to the projection affecting the revenue collection of Taxes on Goods and Services (GST). The revenues from maritime industry were projected to reach **US\$1.06M** but only **US\$450K** were collected, this represented a **56%** downturn that affected the GST general collection.

The revenue from Taxes on income and profits was below the target by **US\$57K**, and only the tax line of personal income tax exceeded the forecast by **US\$0.7M**. As a consequence there was a revenue gap of **US\$1.8M** for the domestic tax department in the reporting month.

Table 2: DOMESTIC TAX DEPARTMENT REVENUE OUTTURN

(In Thousand US\$)

Description	Monthly				YTD		
	Approved Forecast	Revised forecast	Actual	Var +/- (Revised)	Forecast	Actual	Var +/-
TOTAL REVENUE	30,259	25,991	24,237	(1,754)	194,403	195,298	895
TAX REVENUE	22,352	20,243	19,827	(415)	165,624	164,695	(929)
Taxes on Income & Profits	16,599	15,473	15,416	(57)	121,534	124,565	3,031
<i>o/w Personal Income Tax (PIT)</i>	9,684	8,263	8,957	694	90,752	92,563	1,811
<i>o/w Corporate Income Tax (CIT)</i>	351	6,632	6,209	(422)	28,600	30,380	1,779
<i>o/w Others (Presumptive Tax & GSM Gross Margin)</i>	558	578	250	(328)	2,181	1,622	(559)
Taxes on Property	868	673	563	(110)	3,711	3,626	(84)
Taxes on Goods & Services	4,885	4,086	3,792	(294)	40,312	36,392	(3,921)
Other Taxes (Social Development Contributions)	-	11	56	45	67	112	45
Non-Tax Revenue	7,907	5,749	4,410	(1,339)	28,779	30,603	1,824
Property Income	6,342	4,543	2,220	(2,323)	14,288	16,033	1,745
Administrative Fees	1,326	1,004	1,316	312	9,604	10,877	1,274
Fines, Penalties and Forfeits	210	201	96	(105)	4,849	2,874	(1,975)
Miscellaneous and Unidentified Revenue	28	0	777	777	39	819	780

Customs Department

The revenue intake as at April 30th for the Department of Customs was **US\$160.8M** compared to a forecast of **US\$154.4M** translating into a year-to-date performance of **US\$ 6.37M** above expectation. The positive difference was largely on account of revenue generated from the tax line of customs surcharges and other imports duties⁴.

For the month of April, the revenue collection from the department was **US\$15.98M** against a forecast of **US\$16.21M** resulting into a gap of **US\$225K or 1.4%**. The contribution of tax revenue was very important during the period accounting for **98% or US\$15.6M** of the total intake, while non-tax revenue only accounted for **2% or US\$318K** representing collection from the exports of woods and mineral products for the extractive sectors. Quarterly fees collected from licensed warehouse operators contributed marginally above zero percent of the total revenue collected during the month. See the table below for details.

Table 3: CUSTOMS REVENUE OUTTURN

(In Thousands of US\$)

Description	April Forecast	YTD Forecast	April Actual	Actual April	Variance	YTD variance
TOTAL REVENUE	16,210	154,433	15,984	160,807	(225)	6,374
TAX REVENUE	15,670	147,379	15,666	152,901	(4)	5,522
Taxes on International Trade	15,670	147,379	15,666	152,901	(4)	5,522
<i>Customs And Other Import Duties</i>	<i>15,657</i>	<i>147,068</i>	<i>15,639</i>	<i>152,446</i>	<i>(18)</i>	<i>5,378</i>
<i>o/w: ECOWAS trade levy</i>	<i>520</i>	<i>4,099</i>	<i>377</i>	<i>3,604</i>	<i>(143)</i>	<i>(496)</i>
<i>Fees And Other Levies On Exports</i>	<i>13</i>	<i>311</i>	<i>27</i>	<i>454</i>	<i>14</i>	<i>143</i>
NON-TAX REVENUE	539	7,054	318	7,907	(221)	852
Property Income	539	7,054	318	7,907	(221)	852
<i>Log & Wood product Export Fees</i>	<i>503</i>	<i>1,523</i>	<i>166</i>	<i>1,866</i>	<i>(337)</i>	<i>343</i>
<i>Mineral Royalties</i>	<i>37</i>	<i>5,498</i>	<i>146</i>	<i>6,006</i>	<i>109</i>	<i>508</i>
<i>Rental of Bonded Warehouse</i>	<i>-</i>	<i>33</i>	<i>7</i>	<i>35</i>	<i>7</i>	<i>2</i>

Revenue Outturn by Customs Business Offices (CBOs) According to Counties

During the YTD reporting period, the total outturn generated by the CBOs amounted to **US\$160.8M** against a forecast of **US\$154.4M**, the projection was exceeded by **US\$ 6.374M**.

Montserrado County accounted for the greatest share of the collection with **US\$154.26M** representing **96%** of the total for the month of April. The Freeport CBO accounted for **72%** of the total collection representing **79%** or **US\$1.0 billion** of the total.

⁴ Assessed CIF value of **US\$1.4B** against the forecasted CIF value of **US\$1.3B**.

Table 4: CBOs Revenue Outturn per County

(In Thousands of US\$)

Description	County	April Forecast	YTD Forecast	April Actual	YTD Actual	April Var.	YTD Var.
TOTAL CUSTOMS		16,210	154,433	15,984	160,807	(225)	6,374
URBAN PORTS		15,477	150,567	15,781	156,788	304	6,222
<i>BIVAC</i>	Montserrado	197	2,003	177	2,055	(20)	51
<i>Freeport</i>		11,801	111,167	12,106	116,161	306	4,994
<i>LMM&E</i>		37	5,498	146	6,006	109	508
<i>LPRC</i>		3,169	29,367	3,171	30,033	2	665
<i>Parcel Post</i>		1	11	-	10	(1)	(2)
Subtotal	Montserrado	15,204	148,047	15,599	154,263	395	6,216
<i>RIA</i>	<i>Margibi</i>	273	2,520	182	2,525	(91)	5
RURAL PORTS		732	3,867	203	4,019	(529)	152
<i>Bo-Waterside</i>	<i>G. Cape Mount</i>	45	402	-	409	(45)	7
<i>Jorwah</i>	<i>Bong</i>	12	111	-	60	(12)	(52)
Buchanan	Grand Bassa	374	1,141	166	1,397	(208)	256
<i>Toe Town</i>	<i>Grand Gedeh</i>	21	212	13	252	(8)	41
<i>Mendicorma</i>	<i>Lofa</i>	10	120	0	104	(10)	(16)
<i>Yealla</i>		33	300	-	265	(33)	(35)
Subtotal	Lofa	43	420	0	369	(43)	(51)
<i>Harper</i>	<i>Maryland</i>	39	150	24	123	(15)	(27)
Ganta	<i>Nimba</i>	44	792	-	642	(44)	(151)
<i>Butuo</i>		0	9	-	9	-	(0)
<i>Loguatu</i>		26	189	0	175	(26)	(14)
Subtotal	Nimba	70	991	0	826	(70)	(165)
Greenville	Sinoe	128	440	-	582	-	142

Duty Waiver⁵

The total tax expenditure on account of Customs related exemptions as at YTD April 30th FY2015/2016 was **US\$78.7M** of which **93%** or **US\$73.3M** was waived on general goods and **US\$5.3M** or **7%** was waived on petroleum products. Under the general goods category, waivers to the Government's institutions amounted to **US\$40.8M** or **52%** whereas the type of items waived to GOL were mainly vehicles and equipment; on the other hand, **US\$32.6M** or **41%** was waived to Non-Government institutions. The items waived to Non GOL institutions are mainly transportation, rice and capital goods.

The exemption waived under the petroleum scheme for GOL institutions amounted to **US\$1.8M** or **3%**; while **US\$3.5M** or **4%** was waived to Non-Government institutions. The summaries of general goods and petroleum exemptions are contained in **Table 5**.

⁵ There are various exemption schemes provided by the Government of Liberia to promote private sector investments to comply with international conventions. And facilitate social services.

Table 5: Summary of Duty Exemptions

(In thousand US\$)

CATEGORY	April	YTD	Percent
TOTAL WAIVER	6,565	78,682	100%
General Goods	5,967	73,344	93%
<i>o/w GOL waivers</i>	1,371	40,756	52%
<i>o/w Non-GOL waivers</i>	4,596	32,588	41%
Petroleum Products	598	5,338	7%
<i>o/w GOL waivers</i>	295	1,830	3%
<i>o/w Non-GOL waivers</i>	303	3,508	4%

TABLE 5.1 Summary of General Goods Exemptions

(In thousand US\$)

RECIPIENT	CIF VALUE	DUTY PAID	DUTY2 WAIVED	% of WAIVER	% of CIF VALUE
TOTAL	521,565	3,667	73,344	100%	100%
Government of Liberia projects	123,062	4	18,550	25%	24%
Concessions	121,516	1,775	16,039	22%	23%
Investment incentives	92,074	1,644	12,794	17%	18%
Diplomatic missions	51,625	0	11,057	15%	10%
Executive orders	78,048	22	6,448	9%	15%
Gol (ministries, agencies, public corporations)	34,481	2	5,387	7%	7%
International non-governmental organizations	12,109	105	1,728	2%	2%
National legislature	4,209	61	777	1%	1%
Medical institutions	2,087	10	216	0.3%	0.4%
Local non-governmental organization	770	11	120	0.2%	0.1%
Educational institutions	750	1	114	0.2%	0.1%
Religious institutions	660	27	86	0.1%	0.1%
Returnee / students	133	4	25	0.0%	0.0%
Special exemption (section 1001 e)	42	2	3	0.0%	0.0%

Petroleum Duty Waiver

For the month of April FY2015/2016, a total of **US\$5.3M** was waived on **12.8M gallons** of **AGO/Diesel** and **1.16M** of **PMS/gasoline**. The highest recipient of petroleum duty waiver were the Diplomatic Missions with **US\$1.8M** or **35%** of total petroleum waiver. The table below details the petroleum exemption by sector and institution.

Table 5.2 Summary of Petroleum Exemptions

(In thousand US\$)

SECTOR	AGO/Diesel Qty/Gal	PMS/Gas Qty/Gal	DUTY WAIVED (USD)	Percent %
Total Exemptions	12,846,075	1,165,000	5,338	100%
Diplomatic Missions	4,553,300	58,500	1,848	35%
UNMIL	3,365,000	36,000	1,362	26%
US Embassy	671,000	16,000	276	5%
Supreme Food/UNMIL	332,000	-	133	2%
Chinese Embassy	71,500	-	29	1%
UNDP	42,000	-	17	0%
UNHCR	16,300	-	7	0%
European Union	13,000	-	5	0%
other embassies	42,500	6,500	20	0%
GOL Ministries, Agencies & Corporations	4,688,000	-	1,748	33%
National Legislature	367,500	1,105,500	644	12%
House of Rep.	249,000	951,000	528	10%
House of Senate	118,500	154,500	117	2%
Concessions	1,725,475	1,000	493	9%
Investment Incentives	795,000	-	318	6%
Special Projects	589,000	-	236	4%
International NGOs	127,800	-	51	1%

International Trade (Year-to Date)

The information in this section comprises data captured in the Customs Automated System (ASYCUDA) and is detailed according to the Customs Procedure Codes (CPC). The total trade value for the period was **US\$2.0B** of which imports were valued at **US\$1.4B** or **71%** and Exports at **US\$616.6M** or **29%**. Accordingly, the export category contains Permanent exports valued at **US\$399.0M** or **68%**, Temporary exports of **US\$105.9M** or **18%** and Re-export⁶ of **US\$78.5M** or **13%** of total exports for the period.

As can be seen in table 6, the imports from ECOWAS⁷ accounted for **29%** or **US\$413.7M** of the total imports while imports from outside of the ECOWAS region accounted for **71%** or **US\$1009.9B** during the period.

⁶ According to the UNCOMTRADE, Re-exports are exports of foreign goods in the same state as previously imported and Re-imports are goods imported in the same state as previously exported. There are many reasons why products may have to be re-shipped back like damage, defective, unexpected customs restrictions etc.

⁷ Economic Community of West African States

Table 6. Summary of Trade (Year-to-Date)

(In thousand US\$)

Description	Commercial (USD)	Non Commercial (USD)	Total Value (USD)
IMPORTS (CIF)	619,663	804,018	1,423,680
Pre-Shipment inspection Imports outside ECOWAS	360,888	188,148	549,036
Pre-Shipment Inspection - Bonded Imports outside ECOWAS	-	15,840	15,840
Destination Inspection - Imports from ECOWAS	211,728	25,397	237,125
Destination Inspection - Re-imports from ECOWAS	-	44,616	44,616
Destination Inspection - Bonded Imports from ECOWAS	-	131,136	131,136
Destination Inspection - Imports outside ECOWAS	46,313	377,942	424,254
Destination Inspection - Bonded Imports outside ECOWAS	-	4,749	4,749
Destination Inspection - Temporary Imports outside ECOWAS	-	375	375
Destination Inspection - Trans-Shipment imports outside EC	-	2,529	2,529
Simplified Declaration Passenger Baggage outside ECOWAS	69	46	115
Simplified Declaration Passenger Baggage from ECOWAS	664	137	801
Special Release Imports outside ECOWAS	-	13,068	13,068
Special Release Imports from ECOWAS	-	36	36
EXPORTS (FOB)	399,018	184,484	583,502
Permanent Exportation	399,018	-	399,018
Temporary Export	-	105,962	105,962
Re-export	-	78,522	78,522
TOTAL TRADE	1,018,680	988,502	2,007,182

Imports (Year-to-Date)

The imports was valued at **US\$1.42B** for the reporting period. Commercial Imports were **US\$619.6M** or **44%** of the total import value and Non-Commercial Imports were **US\$804.0M** or **56%**. The six highest categories of products imported were Mineral Products, **US\$385.6M** or **27%**, Machinery/Electrical, **US\$242.2M**, Transportation, **US\$186.0M** or **13%**, Vegetable Products, **US\$126.3M** or **9%**, Others, **US\$130.2M** or **9%**, and Metals, **US\$83.1M** or **6%**. Cumulatively, these products are valued at **US\$1.2B** or **81%** of total imports. Of the total Mineral Products value, Commercial Mineral Products, accounted for **56%** while Non-commercial accounted for **44%**. Petroleum products were the major products imported; accounting for **89%** of the total (Motor spirit, **46%** and Gas Oil, **43%**). Followed by rice, which is captured in the category of vegetable products, accounted for **7%** or **US\$99.2M** of imports for the reporting period mainly on account of the importation of Non-Commercial rice cleared under the exemption regime.

Table 7: Summary of Major Imports classified by HS-Chapters*(In thousands of US\$)*

Commodity Description	CIF Value			
	Commercial	Non-Commercial	Total	% of Total
Mineral Products	216,584	169,069	385,654	27%
Machinery/ Electrical	69,463	172,778	242,240	17%
Transportation	42,876	143,167	186,043	13%
Vegetable Products	9,192	117,080	126,272	9%
Metals	25,601	57,538	83,138	6%
Chemical & Allied	25,176	46,787	71,962	5%
Plastics/ Rubbers	14,368	35,004	49,372	3%
Meat and Edible Meat offal	40,973	1,329	42,302	3%
Textiles	27,151	5,448	32,599	2%
Miscellaneous	11,829	19,510	31,339	2%
Fish and Crustaceans	21,777	364	22,140	2%
Wood & Wood Products	10,978	9,391	20,369	1%
Top Imports	515,968	777,463	1,293,431	91%
Others	103,695	26,555	130,250	9%
Total Imports	619,663	804,018	1,423,680	100%

Exports (Year-to-Date)

For the reporting period, Commercial Exports were valued at **US\$399.0M** or **68%** of total exports and Non-Commercial Exports were valued in **US\$184.5M** or **32%**. The key category exported under commercial exports for the reporting period were Plastic & Rubber related products (which comprises: Unvulcanised Rubber, Natural Rubber, and Styrene-butadiene Latex) accounting for **US\$245.6M** or **42%** of the exports YTD. The following category was mineral products with **US\$115.3M** or **20%** of the exports. This natural resource is being exported by the international company *Firestone*. On the other hand, in the Non-Commercial Exports category, Transportation, Miscellaneous and Machinery/Electrical were the main re-exports for the period accounting for **US\$183.2M** or **31%** of total exports.

Table 8. Summary of Major Exports*(In Thousands of USD)*

Commodity Description	FOB Value			
	Commercial	Non-Commercial	Total	% of Total
Plastics/Rubbers	245,599	1	245,600	42%
Mineral Products	115,315	-	115,315	20%
Transportation	-	112,805	112,805	19%
Miscellaneous	-	38,492	38,492	7%
Machinery/Electrical	-	31,978	31,978	5%
Stone/Glass	19,587	0	19,587	3%
Cocoa and Cocoa Preparation	15,638	-	15,638	3%
Top Exports	396,140	183,275	579,415	99%
Others	2,878.25	1,209.05	4,087.30	1%
Total Exports	399,018	184,484	583,502	100%

External Resources

The consolidated account received the full Grant amount of **US\$5M** in support of the national budget for the reporting period as planned.

Appendix 1

Detailed Duty waived by sector/General Goods (Table 5) Year to Date

(Thousands of USD)

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
TOTAL	521,565,335	3,666,678	73,343,991	100%	100%
GOVERNMENT OF LIBERIA PROJECTS	123,062,413	3,916	18,549,672	25.3%	23.6%
LIBERIA ELECTRICITY CORPORATION	108,590,369	-	16,141,858	22.0%	20.8%
MINISTRY OF PUBLIC WORKS	12,613,418	3,916	2,104,930	2.9%	2.4%
MT COFFEE HYDRO PROJECT	987,635	-	157,982	0.2%	0.2%
LIBERIA WATER & SEWER CORPORATION	573,729	-	89,899	0.1%	0.1%
RURAL & RENEWABLE ENERGY AGENCY	192,034	-	36,186	0.0%	0.0%
TRANSCO CLSG	63,824	-	9,931	0.0%	0.0%
MINISTRY OF YOUTH AND SPORT	13,817	-	4,592	0.0%	0.0%
ETA BETA OMEGA	27,586	-	4,292	0.0%	0.0%
CONCESSIONS	121,515,508	1,774,570	16,038,824	21.9%	23.3%
BEA MOUNTAIN MINING CO.	28,324,025	141,620	4,098,428	5.6%	5.4%
ARCELOR MITTAL	21,247,502	106,238	3,060,480	4.2%	4.1%
MNG GOLD LIB. INC.	23,879,579	473,760	2,998,068	4.1%	4.6%
FIRESTONE LIBERIA	15,653,459	449,913	1,944,571	2.7%	3.0%
GOLDEN VEROLEUM LIBERIA	8,297,438	165,949	1,104,020	1.5%	1.6%
SIME DARBY PLANTATION	7,909,651	158,193	800,209	1.1%	1.5%
LIBERIA AGRICULTURAL COMPANY	4,714,098	94,282	586,351	0.8%	0.9%
APM TERMINALS LTD	4,172,227	83,444	579,508	0.8%	0.8%
CHINA UNION INVESTMENT	3,774,465	29,214	486,988	0.7%	0.7%
MARYLAND OIL PALM	1,672,204	33,444	159,919	0.2%	0.3%
LIBENCO OIL PALM INC.	825,896	18,256	86,757	0.1%	0.2%
CAVALA RUBBER CORP.	702,467	14,049	80,146	0.1%	0.1%
SALALA RUBBER CO.	290,553	5,811	44,817	0.1%	0.1%
CHEVRON LIBERIA LTD	26,540	133	3,684	0.0%	0.0%
EXXOM MOBIL EXPLORATION	9,468	47	2,781	0.0%	0.0%
NOVAFONE	8,866	218	1,377	0.0%	0.0%
BHP BILLITON	7,070	-	722	0.0%	0.0%
INVESTMENT INCENTIVES	92,073,679	1,643,817	12,793,591	17.4%	17.7%
DURA PLAST	18,505,952	194,550	2,604,162	3.6%	3.5%
SETHI BROTHERS INC.	15,478,920	142,280	1,951,796	2.7%	3.0%
FOUANI BROTHERS CORP.	12,101,404	372,979	1,761,951	2.4%	2.3%
PREMIER MILLING CORP.	13,193,797	263,876	1,464,673	2.0%	2.5%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
MANCO	2,937,840	53,868	611,402	0.8%	0.6%
LCCBC	2,659,103	53,182	449,178	0.6%	0.5%
LIPFOCO	2,629,134	52,583	427,257	0.6%	0.5%
JEETY TRADING CORP.	3,309,425	66,189	426,491	0.6%	0.6%
TIBA INDUSTRIAL GROUP	1,759,515	35,006	381,647	0.5%	0.3%
CGGC MINING SERVICES	2,108,902	42,158	312,458	0.4%	0.4%
INT'L ALUMINIUM FACTORY	2,422,494	68,754	291,916	0.4%	0.5%
NB INDUSTRIAL COMPLEX	1,956,082	39,122	277,655	0.4%	0.4%
MONROVIA BREWERIES INC.	1,949,916	41,344	209,925	0.3%	0.4%
LIBERIA CEMENT CORP.	1,683,535	38,639	178,814	0.2%	0.3%
METALUM LIBERIA LTD	1,442,194	18,150	167,575	0.2%	0.3%
LIBERIA SOAP & DETERGENT CO.	457,176	8,044	149,096	0.2%	0.1%
RIA HOTEL & RESORTS	622,990	12,460	118,056	0.2%	0.1%
SUPREME LIBERIA	806,645	16,133	104,699	0.1%	0.2%
ZIRCON INDUSTRIAL ENGINEERING	780,925	15,619	103,311	0.1%	0.1%
MANEX LIMITED	622,916	12,458	101,286	0.1%	0.1%
MONTERRADO GROUP OF INDUSTRIES	438,546	8,771	83,884	0.1%	0.1%
LIBERIA PLASTIC INC.	646,131	12,923	75,592	0.1%	0.1%
RAINBOW PAINT IND.	594,620	16,861	73,989	0.1%	0.1%
GOYAL FARM	359,406	7,252	64,433	0.1%	0.1%
NATIONAL TOILETRIES	257,068	5,141	49,488	0.1%	0.0%
MADINA ROCK CRUSHER	349,863	6,997	48,112	0.1%	0.1%
S S S PRIVATE LTD	232,545	4,131	46,015	0.1%	0.0%
MILA GROUP INC.	283,024	5,660	42,497	0.1%	0.1%
MISSION BUILDERS INT'L	215,210	4,304	41,525	0.1%	0.0%
MHM EKO LIBERIA	376,046	7,521	40,932	0.1%	0.1%
ROYAL GRAND HOTEL	194,324	3,473	39,827	0.1%	0.0%
ENISUL GROUP OF COMPANIES	270,594	5,412	36,693	0.1%	0.1%
ARROW ALLIANCE GROUP	190,780	3,816	22,051	0.0%	0.0%
WOODWORK CONSTRUCTION	63,323	782	8,039	0.0%	0.0%
LIBERIA FOAM PLATES FACTORY	65,113	1,302	7,088	0.0%	0.0%
CORINA HOTEL	12,300	246	5,854	0.0%	0.0%
BELA CASA HOTEL	23,878	478	5,134	0.0%	0.0%
JUMP PHARMACEUTICAL CORP.	31,213	539	4,314	0.0%	0.0%
VISION INDUSTRIES	26,419	528	3,015	0.0%	0.0%
ACQUARIUS BEVERAGES INC.	14,413	288	1,761	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
DIPLOMATIC MISSIONS	51,624,775	-	11,056,754	15.1%	9.9%
UNMIL	21,722,920	-	5,513,677	7.5%	4.2%
UNICEF	10,967,022	-	1,645,569	2.2%	2.1%
US EMBASSY	5,970,057	-	1,372,297	1.9%	1.1%
WORLD HEALTH ORGANIZATION	4,424,906	-	735,983	1.0%	0.8%
WORLD FOOD PROGRAM	2,690,821	-	666,487	0.9%	0.5%
ROBERT FLIGHT INFORMATION REGION	1,249,975	-	294,284	0.4%	0.2%
UNDP	1,075,139	-	204,041	0.3%	0.2%
UNFPA	1,225,385	-	146,746	0.2%	0.2%
UNOPS	496,876	-	98,634	0.1%	0.1%
CHINESE EMBASSY	297,635	-	96,108	0.1%	0.1%
EUROPEAN UNION	289,482	-	47,334	0.1%	0.1%
UNHCR	211,463	-	42,441	0.1%	0.0%
QATAR EMBASSY	118,430	-	34,021	0.0%	0.0%
WORLD BANK	165,440	-	21,461	0.0%	0.0%
UN WOMEN	110,293	-	20,389	0.0%	0.0%
SWEDISH EMBASSY	112,764	-	19,327	0.0%	0.0%
EMBASSY OF SWEDEN	64,347	-	14,168	0.0%	0.0%
AFRICAN DEVELOPMENT BANK	71,894	-	13,545	0.0%	0.0%
ICRC	56,221	-	11,385	0.0%	0.0%
GERMAN EMBASSY	50,898	-	9,563	0.0%	0.0%
GTZ	51,352	-	9,364	0.0%	0.0%
JAPANESE INT'L CORPORATION AGENCY (JICA)	30,181	-	7,118	0.0%	0.0%
AMB. MARJON KAMARA	40,000	-	6,224	0.0%	0.0%
FRENCH EMBASSY	16,885	-	5,434	0.0%	0.0%
PEACE CORPS	32,202	-	5,115	0.0%	0.0%
UNAIDS	26,510	-	4,834	0.0%	0.0%
FOOD & AGRICULTURE ORG.	19,658	-	4,693	0.0%	0.0%
UNODC	19,630	-	3,634	0.0%	0.0%
MINISTRY OF FOREIGN AFFAIRS	13,861	-	2,157	0.0%	0.0%
UNIDO	1,379	-	399	0.0%	0.0%
INT'L BANK FOR RECONSTRUCTION & DEV.	765	-	262	0.0%	0.0%
INT'L FINANCE CORP.	383	-	60	0.0%	0.0%
EXECUTIVE ORDERS	78,048,463	21,552	6,448,490	8.8%	15.0%
UNITED COMMODITIES INC.	31,589,188	-	2,577,568	3.5%	6.1%
K&K TRADING	17,201,760	-	1,431,846	2.0%	3.3%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
FOUTA CORPORATION	8,497,550	-	748,932	1.0%	1.6%
SUPPLY WEST AFRICA TRADERS INC.	9,282,920	-	691,326	0.9%	1.8%
FLUDOR LTD	5,990,000	-	469,950	0.6%	1.1%
LIBERIA WATER & SEWER CORP.	928,875	-	150,455	0.2%	0.2%
JOMANDAY AND SONS IMPORT & EXPORT	1,453,199	-	140,306	0.2%	0.3%
LIBINCO OIL PALM INC.	985,707	19,714	86,950	0.1%	0.2%
FIRESTONE LIBERIA	450,518	490	53,929	0.1%	0.1%
MILA COMMODITIES	1,225,599	-	53,867	0.1%	0.2%
HARMONY TRADING / JOMANDAY & SONS	375,749	-	34,879	0.0%	0.1%
PUMAH FARM COMPANY	61,838	1,237	7,618	0.0%	0.0%
NORDWAY GROUP INC.	5,561	111	864	0.0%	0.0%
GOL (MINISTRIES, AGENCIES, PUBLIC CORPORATIONS)	34,481,020	2,102	5,386,940	7.3%	6.6%
MINISTRY OF HEALTH	10,570,274	-	1,348,449	1.8%	2.0%
INCIDENT MANAGEMENT SYSTEMS	4,295,628	-	674,873	0.9%	0.8%
MINISTRY OF EDUCATION	3,423,893	-	454,293	0.6%	0.7%
GENERAL SERVICE AGENCY	1,371,768	-	255,587	0.3%	0.3%
MINISTRY OF YOUTH & SPORTS	1,404,783	-	241,948	0.3%	0.3%
MINISTRY OF TRANSPORT	906,625	-	195,456	0.3%	0.2%
MINISTRY OF AGRICULTURE	692,899	-	142,791	0.2%	0.1%
FORESTRY DEVELOPMENT AUTHORITY	687,367	-	140,664	0.2%	0.1%
LIBERIA REVENUE AUTHORITY	681,454	-	123,574	0.2%	0.1%
NATIONAL TRANSIT AUTHORITY	399,000	-	115,324	0.2%	0.1%
NAT'L MALARIA CONTROL PROGRAM	474,616	-	110,723	0.2%	0.1%
NATIONAL SECURITY AGENCY	546,800	-	99,705	0.1%	0.1%
EXECUTIVE PROTECTION SERVICE	465,332	-	98,844	0.1%	0.1%
MINISTRY OF PUBLIC WORKS	564,637	-	94,512	0.1%	0.1%
MINISTRY OF FINANCE & DEV. PLANNING	961,870	-	92,587	0.1%	0.2%
LIBERIA FOOTBALL ASSOCIATION	428,177	-	89,624	0.1%	0.1%
HOUSE OF REPRESENTATIVES	437,592	-	84,796	0.1%	0.1%
LIBERIA TELECOMMUNICATIONS CORP.	453,614	1,347	83,892	0.1%	0.1%
LIBERIA POST GRADUATE MEDICAL COUNCIL	458,868	-	66,056	0.1%	0.1%
OFFICE OF VICE PRESIDENT	336,208	-	65,503	0.1%	0.1%
MINISTRY OF INTERNAL AFFAIRS	371,773	-	64,632	0.1%	0.1%
LIBERIA BROADCASTION SYSTEM	305,084	40	61,234	0.1%	0.1%
LIBERIA NATIONAL POLICE	289,470	-	59,462	0.1%	0.1%
JUDICIAL BRANCH	272,094	-	58,759	0.1%	0.1%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
LIBERIA CIVIL AVIATION AUTHORITY	744,254	-	52,738	0.1%	0.1%
MINISTRY OF LANDS MINE & ENERGY	261,856	-	41,853	0.1%	0.1%
PAYNESVILLE CITY CORP.	308,193	-	31,467	0.0%	0.1%
CIVIL SERVICE AGENCY	190,200	-	29,595	0.0%	0.0%
MINISTRY OF GENDER, CHILDREN & SOCIAL PROTECTION	139,576	-	29,075	0.0%	0.0%
INTERNAL AUDIT AGENCY	152,701	-	27,845	0.0%	0.0%
MINISTRY OF GENDER, CHILDREN & SOCIAL PROTECTION	120,010	-	27,595	0.0%	0.0%
MINISTRY OF DEFENSE	85,317	-	24,997	0.0%	0.0%
LIBERIA NATIONAL FIRE SERVICE	128,286	-	22,655	0.0%	0.0%
MINISTRY OF LABOR	121,050	-	21,422	0.0%	0.0%
MINISTRY OF COMMERCE	108,975	-	19,871	0.0%	0.0%
LIBERIA WATER & SEWER CORP	125,849	-	19,582	0.0%	0.0%
SGS LIBERIA	90,471	-	19,169	0.0%	0.0%
LIBERIA ANTI CORRUPTION COMM.	104,475	-	19,051	0.0%	0.0%
ENVIRONMENTAL PROTECTION AGENCY	73,743	-	15,349	0.0%	0.0%
CENTER FOR NATIONAL DOCUMENT & RECORDS	80,076	-	14,602	0.0%	0.0%
LIBERIA SENATE	42,320	-	12,244	0.0%	0.0%
NATIONAL IDENTIFICATION REGISTRY	66,100	-	11,315	0.0%	0.0%
MINISTRY OF FOREIGN AFFAIRS	42,868	-	11,209	0.0%	0.0%
LIBERIA RUBBER DEVELOPMENT AUTHORITY	63,825	-	10,691	0.0%	0.0%
NATIONAL INVESTMENT COMMISSION	51,667	-	9,422	0.0%	0.0%
NATIONAL BUREAU OF CONCESSION	24,945	-	8,285	0.0%	0.0%
MINISTRY OF JUSTICE	40,524	-	7,937	0.0%	0.0%
SENATE PRESIDENT PRO TEMPORE	39,375	-	7,180	0.0%	0.0%
TEMPLE OF JUSTICE	44,215	-	7,045	0.0%	0.0%
LIBR	61,404	-	6,793	0.0%	0.0%
LIBERIA BANK FOR DEV. & INV.	35,731	715	6,760	0.0%	0.0%
LIBERIA BOARD FOR NURSING AND MIDWIFERY	34,261	-	6,021	0.0%	0.0%
LALIBERIA POST GRADUATE MEDICAL COUNCIL	79,099	-	5,869	0.0%	0.0%
NATIONAL COUNCIL OF CHIEFS	29,686	-	5,413	0.0%	0.0%
NATIONAL LEGISLATURE	25,000	-	4,559	0.0%	0.0%
NATIONAL HOUSING AUTHORITY	27,586	-	4,292	0.0%	0.0%
LALIBERIA CIVIL AVIATION AUTHORITY	27,727	-	4,182	0.0%	0.0%
LIBERIA PHARMACY BOARD	22,234	-	4,136	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
FINANCIAL INTELLEGEANCE UNIT	21,453	-	3,912	0.0%	0.0%
LIBERIA NATIONAL COMMISSION OF SMALL ARMS	23,550	-	3,034	0.0%	0.0%
LIBERIA FOOTBALL ASSOC.	7,572	-	2,137	0.0%	0.0%
LICPA	11,511	-	1,528	0.0%	0.0%
MONROVIA CITY CORPORATION	8,277	-	1,509	0.0%	0.0%
MINISTRY OF INFORMATION	14,281	-	1,213	0.0%	0.0%
LIBERIA INSTITUTE FOR BIOMEDICAL RESEARCH	953	-	97	0.0%	0.0%
INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS	12,108,748	105,123	1,728,353	2.4%	2.3%
MARY'S MEAL	1,810,130	17,048	191,094	0.3%	0.3%
USAID	1,120,712	51	167,068	0.2%	0.2%
SAMARITAN'S PURSE	756,076	15,122	162,896	0.2%	0.1%
LIVING WATER INT'L	758,876	15,178	141,800	0.2%	0.1%
PARTNERS IN HEALTH	933,735	-	140,956	0.2%	0.2%
CHRISTIAN AID MINISTRIES	1,079,382	21,588	115,552	0.2%	0.2%
MEDECINS SAN FRONTIERS	895,652	-	104,018	0.1%	0.2%
SAVE THE CHILDREN	797,101	4,768	103,152	0.1%	0.2%
FHI DEVELOPMENT 360	353,386	186	73,683	0.1%	0.1%
INT'L RESCUE C'TTEE	611,211	6,333	64,831	0.1%	0.1%
RIDERS FOR HEALTH	227,305	-	39,484	0.1%	0.0%
WELT HUNGER LIFE LIB	203,059	-	36,549	0.0%	0.0%
LTPP	220,692	-	35,423	0.0%	0.0%
LAST MILE HEALTH	195,737	1,844	34,943	0.0%	0.0%
ACTION CONTRE LA FAIM	294,163	5,883	34,385	0.0%	0.1%
GIZ	149,424	-	25,841	0.0%	0.0%
MINISTRY OF AGRICULTURE	153,820	-	25,322	0.0%	0.0%
MEDICINE DU MONDE	245,670	4,542	22,836	0.0%	0.0%
GLOBAL FUND	221,270	-	22,639	0.0%	0.0%
JAPAN INTERNATIONAL CORP.	98,872	1,977	21,333	0.0%	0.0%
EHEALTH AFRICA	112,806	-	20,570	0.0%	0.0%
SOS CHILDREN'S VILLAGE	131,202	2,624	19,926	0.0%	0.0%
THE CARTER CENTER	79,609	918	19,888	0.0%	0.0%
STABLE OUTCOMES INC.	121,388	2,428	16,148	0.0%	0.0%
LAND O'LAKES	63,482	134	14,845	0.0%	0.0%
CATHOLIC RELIEF SERVICE	81,598	1,632	13,247	0.0%	0.0%
MERCY CORPS	58,333	135	8,633	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
IFEX/USAID	33,170	-	6,047	0.0%	0.0%
ADAM SMITH INT'L	32,800	-	6,039	0.0%	0.0%
PSI - LIBERIA	44,999	288	5,639	0.0%	0.0%
IBIS - LIBERIA	22,148	-	4,883	0.0%	0.0%
SIGHT SAVERS	29,376	588	4,769	0.0%	0.0%
CHRISTIAN HEALTH ASSOCIATION OF LIB.	38,169	-	3,897	0.0%	0.0%
MENTOR INITIATIVE	12,046	241	2,600	0.0%	0.0%
PLAN LIBERIA	11,575	232	2,498	0.0%	0.0%
OXFAM GB	17,963	359	2,434	0.0%	0.0%
INT'L FED. OF RED CROSS	9,308	-	2,164	0.0%	0.0%
SALT REHAB. CLINIC/MOH	9,278	-	1,874	0.0%	0.0%
CHAL	15,965	-	1,630	0.0%	0.0%
LIBERIA MAP INT'L PROJECT	13,590	272	1,479	0.0%	0.0%
LIVING WORD MISSIONS	3,455	69	1,304	0.0%	0.0%
NEW SIGHT EYE CENTER	12,919	258	1,104	0.0%	0.0%
WE CARE FOUNDATION	8,555	171	702	0.0%	0.0%
EVERY HOME FOR CHRIST	6,253	115	581	0.0%	0.0%
TETRA TECH-PROSPER	1,826	37	394	0.0%	0.0%
WORLD HARVEST CHRISTIAN MINISTRIES	3,672	73	380	0.0%	0.0%
JOHN SNOW INC.	1,913	-	349	0.0%	0.0%
DEVELOPMENT ALTERNATIVE INC.	3,150	-	315	0.0%	0.0%
AFRICARE - LIBERIA	1,434	29	118	0.0%	0.0%
INTERNATIONAL LABOR ORGANIZATION	491	-	90	0.0%	0.0%
NATIONAL LEGISLATURE	4,209,409	60,715	777,218	1.1%	0.8%
HON. HAJA FATA SIRYON	110,538	553	26,651	0.0%	0.0%
HON. MARY N. KAWOR	102,524	515	21,027	0.0%	0.0%
HON. ALEX C. GRANT	115,500	578	20,504	0.0%	0.0%
HON. GEORGE S. MULBAH, SR.	60,313	302	19,438	0.0%	0.0%
HON. DANIEL F. NAATEHN	67,000	335	19,051	0.0%	0.0%
HON. G. WESSEH BLAMO	67,000	335	18,971	0.0%	0.0%
HON. MOSES Y. KOLLIE	84,111	421	17,628	0.0%	0.0%
HON. SAMUEL G.Z. WOLEH	90,282	451	16,593	0.0%	0.0%
HON. JEREMIAH W. N. McCAULLEY	79,049	395	14,019	0.0%	0.0%
HON. EDWIN M. SNOWE, JR.	80,178	1,188	13,916	0.0%	0.0%
HON. COMMANY B. WESSEH	77,875	389	13,811	0.0%	0.0%
HON. MUNAH E. PELHAM	70,470	352	12,506	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
HON. STEPHEN J. H. ZARGO	68,500	343	12,148	0.0%	0.0%
HON. ROLAND OPE COOPER	93,893	4,256	11,932	0.0%	0.0%
HON. WILLIAM V. DAKEL, SR.	66,459	332	11,786	0.0%	0.0%
HON. BEN A. FOFANA	66,032	330	11,711	0.0%	0.0%
HON. MATHEW ZARZAR	61,991	310	11,159	0.0%	0.0%
HON. J. GBLEH-BO BROWN	66,100	331	10,985	0.0%	0.0%
HON. CORPU G. BARCLAY	66,000	330	10,898	0.0%	0.0%
HON. G. ALPHONSO GAYE	60,630	303	10,753	0.0%	0.0%
HON. RICHMOND S. ANDERSON	58,594	4,164	10,389	0.0%	0.0%
HON. TOKPAH J. MULBAH	59,044	452	10,190	0.0%	0.0%
HON. SAAH JOSEPH	52,905	2,132	9,792	0.0%	0.0%
HON. MATTHEW ZARZAR	47,759	2,655	9,773	0.0%	0.0%
HON. CHARLES K. BARDYL	25,698	10,994	9,571	0.0%	0.0%
HON. HENRY B. FAHNBULLEH	52,157	261	9,261	0.0%	0.0%
HON. LARRY P. YOUNQUOI	57,740	289	9,229	0.0%	0.0%
HON. PETER S. COLEMAN	50,762	931	9,163	0.0%	0.0%
HON. ALBERT T. CHEA	32,050	160	9,113	0.0%	0.0%
HON. S GAYAH KARMO	51,020	255	9,057	0.0%	0.0%
HON. WORLEA-SAYWAH DUNAH	52,486	446	8,887	0.0%	0.0%
HON. VARNEY SHERMAN	46,845	234	8,636	0.0%	0.0%
HON. EMMANUEL J. NUQUAY	44,527	223	8,542	0.0%	0.0%
HON. THOMAS P. FALLAH	45,640	228	8,330	0.0%	0.0%
HON. MAIMAI GBOGAR	46,706	234	8,269	0.0%	0.0%
HON. GEORGE TENGBEH	45,954	230	8,073	0.0%	0.0%
HON. SEKOU S. KANNEH	45,487	227	8,067	0.0%	0.0%
HON. GETRUDE LAMIN	45,181	226	8,013	0.0%	0.0%
HON. SAMUEL G. KOGAR	43,560	218	7,993	0.0%	0.0%
HON. BYRON W. ZAHNEH	44,748	224	7,936	0.0%	0.0%
HON. NYOUNBLEE K. LAWRENCE	42,718	214	7,875	0.0%	0.0%
HON. OSCAR COOPER	41,442	207	7,779	0.0%	0.0%
HON. EMMERSON V. KAMARA	43,256	1,036	7,771	0.0%	0.0%
HON. MORIAS T. WAYLEE	47,617	238	7,604	0.0%	0.0%
HON. OSCAR A. COOPER	44,207	221	7,576	0.0%	0.0%
HON. BILL TWEHWAY	42,250	211	7,493	0.0%	0.0%
HON. RICKS Y. TOWEH	42,000	210	7,449	0.0%	0.0%
HON. H. DAN MORIAS	42,000	210	7,449	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
HON. EDWARD FORH	42,000	210	7,449	0.0%	0.0%
HON. EDWARD DAGOSEH	41,149	206	7,425	0.0%	0.0%
HON. JAMES P. BINEY	41,792	209	7,412	0.0%	0.0%
HON. PRINCE K. MOYE	41,750	209	7,404	0.0%	0.0%
HON. ISAAC D. ROLAND	44,005	220	7,268	0.0%	0.0%
HON. JEFFERSON KANMOH	40,303	202	7,262	0.0%	0.0%
HON. CHRISTIAN S. CHEA, SR.	47,622	608	7,159	0.0%	0.0%
HON. JULIUS F. BEERIAN	38,500	19	7,001	0.0%	0.0%
HON. EDWARD KAFFIE	38,750	194	6,872	0.0%	0.0%
HON. GARRISON YEALUE, KR.	36,500	183	6,838	0.0%	0.0%
HON. JOSEPHINE G. FRANCIS	42,713	214	6,837	0.0%	0.0%
HON. FRANCIS S. PAYE	38,500	193	6,828	0.0%	0.0%
HON. ABRAHAM V. CORNEH	38,500	193	6,828	0.0%	0.0%
HON. JULIE FARTOMA WIAH	38,500	193	6,828	0.0%	0.0%
HON. STEPHEN N. KAFI	38,500	193	6,828	0.0%	0.0%
HON. DR. BORFAI CHAMBERS	38,500	193	6,828	0.0%	0.0%
HON. PRINCE O.S TOGBAH	38,500	193	6,828	0.0%	0.0%
HON. PRINCE Y. JOHNSON	38,500	193	6,828	0.0%	0.0%
HON. JEREMIAH KOUNG	38,500	193	6,828	0.0%	0.0%
HON. LESTER M. PAYE	43,496	217	6,749	0.0%	0.0%
HON. JIM W. TORNANLAH	43,966	220	6,621	0.0%	0.0%
HON. ROBERTSON SIAWAY	42,000	210	6,325	0.0%	0.0%
HON. JEH BYRON BROWN	30,974	155	5,493	0.0%	0.0%
HON. SANDO D. JOHNSON	35,049	175	5,480	0.0%	0.0%
HON. ZOE EMMANUEL PENNUE	28,926	145	5,130	0.0%	0.0%
HON. MOSES ACARIUS GRAY	28,926	145	5,130	0.0%	0.0%
HON. HENRY W. YALLAH	34,000	170	5,120	0.0%	0.0%
HON. DALLAS A.V GUEH	26,500	133	4,700	0.0%	0.0%
HON. ALFRED G. KOIWOOD	25,783	129	4,543	0.0%	0.0%
HON. GEORGE M. WEAH	23,342	117	4,140	0.0%	0.0%
HON. THOMAS S. GRUPEE	27,500	138	4,138	0.0%	0.0%
HON. R. MATENOKAY TENGBAN	25,800	129	3,885	0.0%	0.0%
HON. BALLAH G. ZAZA	25,800	129	3,885	0.0%	0.0%
HON. ADOLPH A. LAWRENCE	22,528	113	3,557	0.0%	0.0%
HON. A. MARSHALL DENNIS	19,687	98	3,486	0.0%	0.0%
HON. JOHNSON TOE CHEA	18,483	92	3,278	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
HON. JOHATHAN L. KAIPAY	21,644	108	3,260	0.0%	0.0%
HON. SOLOMON GEORGE	9,274	91	2,401	0.0%	0.0%
HON. NYOMBLE KARNGA LAWRENCE	13,557	68	2,059	0.0%	0.0%
HON. JEWEL HOWARD TAYLOR	10,828	1,175	1,959	0.0%	0.0%
HON. HANS M. BARCHUE	10,352	52	1,836	0.0%	0.0%
HON. ADAM BILL CORNEH	9,534	48	1,436	0.0%	0.0%
HON. GABRIEL B. SMITH	5,231	26	1,348	0.0%	0.0%
HON. A. ZOLU JALLAH	3,699	12,891	1,053	0.0%	0.0%
HON. JOHN TOE CHEA	5,593	28	992	0.0%	0.0%
HON. J. MILTON TEAHJAY	2,779	14	490	0.0%	0.0%
HON. LARRY W. YOUNQUOI	2,278	11	404	0.0%	0.0%
MEDICAL INSTITUTIONS	2,087,047	9,567	215,505	0.3%	0.4%
NATIONAL DRUGS SERVICE	824,032	-	82,770	0.1%	0.2%
LIBERIA POST GRADUATE MEDICAL COUNCIL	390,700	-	39,890	0.1%	0.1%
ELWA HOSPITAL	258,130	5,178	23,374	0.0%	0.0%
ST.JOSEPH CATHOLIC HOSPITAL	171,029	1,865	18,085	0.0%	0.0%
J F K MEEDICAL CENTER	88,498	-	10,634	0.0%	0.0%
REDEMPTION HOSPITAL	64,853	-	9,080	0.0%	0.0%
GANTA METHODIST HOSPITAL	83,674	1,673	8,765	0.0%	0.0%
GERLIB CLINIC	61,540	-	6,283	0.0%	0.0%
JACKSON F. DOE HOSPITAL	39,304	-	4,011	0.0%	0.0%
SOS CLINIC	36,860	-	3,763	0.0%	0.0%
ROBERT MOORE MEMORIAL HEALTH CARE	17,563	35	3,602	0.0%	0.0%
PHEBE HOSPITAL	37,593	550	3,479	0.0%	0.0%
TMW FOUNDATION	11,538	231	1,320	0.0%	0.0%
CLINICAL RESEARCH MANAGEMENT	1,733	35	449	0.0%	0.0%
LOCAL NON-GOVERNMENTAL ORGANIZATION	769,993	10,832	119,663	0.2%	0.1%
PLANNED PARENTHOOD ASSOCIATION	134,482	-	29,998	0.0%	0.0%
FIRST RESPONDER - LIB.	277,180	2,081	26,219	0.0%	0.1%
LUTHERAN DEVELOPMENT SERVICE	70,952	1,367	18,775	0.0%	0.0%
LIBERIA RED CROSS SOCIETY	90,986	563	11,710	0.0%	0.0%
NYONBLEE CARES FOUNDATION	45,459	1,290	10,112	0.0%	0.0%
THE ROTARY CLUB OF LIBERIA	21,078	422	3,672	0.0%	0.0%
HOPE FOR WOMEN INT'L	32,073	41	3,233	0.0%	0.0%
EBOLA ORPHANS CARE	12,495	250	3,014	0.0%	0.0%
CONSERVATION INTERNATIONAL	10,297	206	2,548	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
CAVARY MISSION SCHOOL * ORPHANAGE	13,102	262	2,423	0.0%	0.0%
GBOWEE FOUNDATION	13,770	275	2,236	0.0%	0.0%
KIDS EDUCATIONAL ENGAGEMENT PROJECT	3,391	-	1,888	0.0%	0.0%
COMMUNITY HELP INSIGHT LIBERIA	15,933	319	1,385	0.0%	0.0%
HARIET AMELIA ROSS MINISTRY	4,539	91	895	0.0%	0.0%
YMCA LIBERIA	12,540	237	859	0.0%	0.0%
MY BROTHER KEEPER ORPHANAGE VOCATIONAL PROGRAM	2,690	2,028	425	0.0%	0.0%
TOUCHING HUMANITY IN NEED OF KINDNESS	1,500	-	153	0.0%	0.0%
ISLAMIC DEVELOPMENT REFORMATION	7,527	1,400	117	0.0%	0.0%
EDUCATIONAL INSTITUTIONS	749,813	1,224	113,935	0.2%	0.1%
MOTHER PATHERN COLLEGE	244,960	46	25,272	0.0%	0.0%
W V S TUBMAN UNIVERSITY	116,587	-	23,011	0.0%	0.0%
WEST AFRICAN EXAMINATION COUNCIL	106,910	-	17,426	0.0%	0.0%
LOFA COMMUNITY COLLEGE	56,508	-	10,304	0.0%	0.0%
HARBEL COMM. COLLEGE	56,876	-	9,636	0.0%	0.0%
BONG TECHNICAL COLLEGE	46,483	-	8,802	0.0%	0.0%
PHEBE SCHOOL OF NURSING	27,387	-	4,994	0.0%	0.0%
RICKS INSTITUTE	20,289	406	4,584	0.0%	0.0%
BOMI COMM. COLLEGE	22,140	-	4,037	0.0%	0.0%
STELLA MARIS POLYTECHNIC	36,351	727	3,858	0.0%	0.0%
UNIVERSITY OF LIBERIA	13,073	-	1,647	0.0%	0.0%
DOMFAH ACADEMY	2,250	45	364	0.0%	0.0%
RELIGIOUS INSTITUTIONS	659,750	27,022	86,481	0.1%	0.1%
UNITED METHODIST CHURCH	97,881	2,780	19,108	0.0%	0.0%
GREAT COMMISSION VICTORY MIN.	121,121	5,733	16,695	0.0%	0.0%
LIVING WORD MISSIONS	54,711	5,096	9,156	0.0%	0.0%
END TIME TRAIN EVANGELISTIC MIN.	48,202	964	6,815	0.0%	0.0%
CHRISTIAN CONGREGATION OF JEHOVAH'S WITNESS	127,559	2,551	6,360	0.0%	0.0%
FINN CHURCH AID FOUNDATION	26,726	535	4,339	0.0%	0.0%
CATHOLIC ARCHDIOCESE OF MON.	23,459	469	4,158	0.0%	0.0%
BIBLE SOCIETY IN LIBERIA	51,635	1,033	4,132	0.0%	0.0%
AFRICAN CHRISTIAN FELLOWSHIP INT'L	15,700	1,055	3,404	0.0%	0.0%
WORLD HARVEST CHRISTIAN MIN.	30,524	866	3,089	0.0%	0.0%
LIBERIA ANNUAL CONFERENCE/UMC	16,182	324	2,266	0.0%	0.0%
CHURCH OF GOD IN CHRIST	7,711	409	1,627	0.0%	0.0%
ST. JOHN UMC/LAC	7,261	2,118	1,438	0.0%	0.0%

RECIPIENT	CIF VALUE	DUTY PAID	DUTY WAIVED	% of WAIVER	% of CIF VALUE
EVENG. LUTHERAN CHURCH OF LIB.	9,597	961	1,193	0.0%	0.0%
UNITED LIBERIA INLAND CURCH	3,222	801	1,001	0.0%	0.0%
CHRISTIAN UNITED CHURCH OF CHRIST	7,328	868	684	0.0%	0.0%
GOSPEL FOR AFRICA CH. & MIN	4,080	82	356	0.0%	0.0%
OVERCOMER OUT REACH CHURCH	1,828	37	248	0.0%	0.0%
CHRIST EMBASSY	2,772	42	227	0.0%	0.0%
MILITARY BAPTIST CHURCH	2,250	300	185	0.0%	0.0%
RETURNEE / STUDENTS	132,895	3,936	25,477	0.0%	0.0%
JOANNA M. TAPLAH	29,123	582	7,629	0.0%	0.0%
ERIC F. BONDO	20,202	404	3,383	0.0%	0.0%
JOCELIA TARPLAH & OTHERS	12,780	256	3,004	0.0%	0.0%
BOAKAI MAMEY	14,155	283	2,296	0.0%	0.0%
MAKEDA K. GURLEY	12,913	258	2,096	0.0%	0.0%
WILLIAM K. GLAY	11,203	1,503	1,818	0.0%	0.0%
MACDONALD MITCHELL/LRA	5,240	105	1,375	0.0%	0.0%
MARGARET TOTOE PAGE	6,079	122	1,196	0.0%	0.0%
OTIS WESSEH DARPOE	4,555	91	740	0.0%	0.0%
COLINS S. BOWAH	7,758	155	637	0.0%	0.0%
JESSE JEFFERSON FAHN	3,264	65	530	0.0%	0.0%
BOAKAI MURPHY DORLEY	1,931	39	313	0.0%	0.0%
GEORGE P. JACOB	2,142	43	290	0.0%	0.0%
ALBERTHA K. MULBAH	1,552	31	170	0.0%	0.0%
SPECIAL EXEMPTION (SECTION 1001 E)	41,820	2,300	3,088	0.0%	0.0%
TODEE COCOA FARM	41,820	2,300	3,088	0.0%	0.0%

Year to Date Petroleum Exemption Detailed

(Thousands of USD)

CATEGORIES	AGO (QTY) IN GALLONS	PMS(QTY) IN GALLONS	DUTY WAIVED	% of DUTY WAIVED
TOTAL	12,846,075.00	1,165,000.00	5,337,890.50	100%
DIPLOMATIC MISSIONS	4,553,300	58,500	1,847,645	34.6%
UNMIL	3,697,000.00	36,000.00	1,495,000.00	28%
US EMBASSY	671,000.00	16,000.00	275,600.00	5%
CHINESE EMBASSY	71,500.00	-	28,600.00	1%
UNDP	42,000.00	-	16,800.00	0%
UNHCR	16,300.00	-	6,520.00	0%
EUROPEAN UNION	13,000.00	-	5,200.00	0%
LEBANESE EMBASSY	9,500.00	3,000.00	5,150.00	0%
SIERRA LEONE EMBASSY	7,000.00	3,500.00	4,375.00	0%
EGYPTIAN EMBASSY	7,000.00	-	2,800.00	0%
FRENCH EMBASSY	6,500.00	-	2,600.00	0%
QATAR EMBASSY	6,500.00	-	2,600.00	0%
SWISS EMBASSY	4,000.00	-	1,600.00	0%
NIGERIAN EMBASSY	2,000.00	-	800.00	0%
EXECUTIVE ORDERS	3,108,500	-	1,115,800	20.9%
LEC	2,754,000.00	-	979,300.00	18%
LWSC	230,500.00	-	92,200.00	2%
NTA	90,000.00	-	33,000.00	1%
LBS	34,000.00	-	11,300.00	0%
GOVERNMENT PROJECT	2,168,500	-	867,400	16.2%
CICO180	1,255,000.00	-	502,000.00	9%
MT. COFFEE HYDRO PROJECT	589,000.00	-	235,600.00	4%
CHICO	122,000.00	-	48,800.00	1%
CSE	75,000.00	-	30,000.00	1%
CHINA RAILWAY	61,500.00	-	24,600.00	0%
DAI NIPPON	54,000.00	-	21,600.00	0%
DNC	12,000.00	-	4,800.00	0%
NATIONAL LEGISLATURE	367,500	1,105,500	644,475	12.1%
HOUSE OF REP.	249,000.00	951,000.00	527,550.00	10%
HOUSE OF SENATE	118,500.00	154,500.00	116,925.00	2%
CONCESSION	1,725,475	1,000	493,451	9.2%
L A C	599,500.00	-	239,800.00	4%
GOLDEN VEROLEUM	544,075.00	-	141,459.50	3%
SIME DARBY	320,000.00	1,000.00	64,225.00	1%
ARCELOR MITTAL	166,900.00	-	23,366.00	0%
BEA MOUNTAIN MINING	67,000.00	-	13,400.00	0%
SALALA RUBBER	25,000.00	-	10,000.00	0%
CHEVRON LIB.	3,000.00	-	1,200.00	0%
INVESTMENT INCENTIVE	795,000	-	318,000	6.0%
CEMENCO	480,000.00	-	192,000.00	4%
DURA PLAST	315,000.00	-	126,000.00	2%
INTERNATIONAL NON - GOVERNMENTAL ORGANIZATIONS	127,800	-	51,120	1.0%
PAE	106,500.00	-	42,600.00	1%
ICRC	13,000.00	-	5,200.00	0%
PEACE CORPS	8,300.00	-	3,320.00	0%

Publication Information

This report has been prepared by the Policy, Statistics and Strategic Planning Division of the Liberia Revenue Authority.

LRA Mission

To professionally, fairly, transparently and effectively collect lawful revenues and to facilitate legitimate trade and social protection for the people of Liberia.

LRA Vision

To be a professional revenue administrator adhering to international standards and to serve as a model for revenue collection and service delivery.

For more information, please visit:

Liberia Revenue Authority
ELWA Junction
Paynesville, Liberia

Or visit our website at:

www.lra.gov.lr