



**REPUBLIC OF LIBERIA
MINISTRY OF FINANCE**

**ADMINISTRATIVE REGULATION
NO. 4.1140-1/MOF/R/28 AUGUST 2009**

TO : ALL TAXPAYERS
SUBJECT : EXCISE TAX ON IMPORTED COSMETICS AND COSMETIC AIDS
DATE : AUGUST 28, 2009

1.0 GENERAL RULE

Section 1140 of the Revenue Code of Liberia, Act of 2000, Phase One of the Reform Tax Code of Liberia entitles Cosmetic Aids and Non Alcoholic Beverages" states – Excise Tax, at the rate of not less than 5 nor more than 10 percent, as determined by regulation, shall be levied on any cosmetic aids, imported or produced in Liberia, including perfumes, toilets preparations, hair products, and mail-care products; and non alcoholic beverages.

2.0 PROCEDURE NOTICE

Excise Tax rate of not less than 5 or not more than 10 percent shall be determined by Regulation and levied on all or any cosmetic aids.

3.0 AMENDED REGULATION

Administrative Regulation No. 1140-1/MOF/R/09 May 2001 is hereby amended and replaced.

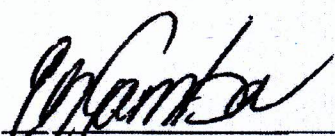
4.0 PUBLIC NOTICE

The applicable excise rate for cosmetics or cosmetic aids classified under Section VI, Chapter 33.03 – 33.05 are as follows:

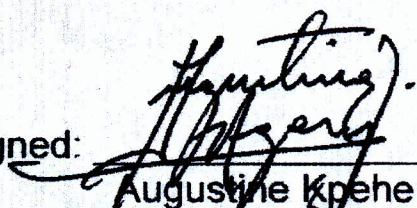
| DESCRIPTION | APPLICABLE RATE |
|-------------------------|-----------------|
| 3303.00.10 – 3303.00.90 | 8% |
| 3304.10.00 - 3304.30.00 | 8% |
| 3305.10.00 – 3305.90.00 | 8% |

This Regulation shall take effect September 1, 2009

Signed:


Elneda Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed:


Augustine Kpehe Ngafuan
MINISTER OF FINANCE