



OFFICE OF THE MINISTER

**REPUBLIC OF LIBERIA**  
**MINISTRY OF FINANCE & DEVELOPMENT PLANNING**

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**TAX POLICY REGULATION ON THE CET MIGRATION PLAN**

**NO. 5.14247-01-/MFDP/FAD/RTP/ 02/01/2017**

**TO : ALL TAXPAYERS**

**SUBJECT : ECOWAS COMMON EXTERNAL TARIFF (CET) MIGRATION PLAN**

**DATE : JANUARY 02, 2017**

**1.0 PREAMBLE**

**WHEREAS**, at the Fifty-fifth Session of the Council of Ministers in Niger on 7<sup>th</sup>, 8<sup>th</sup>, and 11<sup>th</sup> January 2006, ECOWAS adopted a Common External Tariff (CET) to be implemented by all ECOWAS Member States (DECISION A/DEC. 17/1/06);

**WHEREAS**, the adoption of the CET is in fulfillment of ECOWAS common goals of harmonizing the ECOWAS and UEMOA Trade liberalization programs and realizing the Customs Union between ECOWAS MEMBER States to ensure unhindered economic progress;

**WHEREAS**, Liberia, a founding member of ECOWAS, Ratified the CET on September 16, 2016, and published same on September 19, 2016;

**WHEREAS**, along with the ratification of the CET, the Government of Liberia developed and adopted a Migration Plan with the view to effectively implement the CET which was adopted by ECOWAS in 2006; and

**WHEREAS**, the GOL recognizes the need to develop regulations that will govern the implementation of the Migration Plan to mitigate the revenue and price impact of the CET;

**WHEREAS**, ratification and implementation of the CET and the Migration Plan is consistent with the Revenue Code and other relevant tax laws of the Republic of Liberia;

**WHEREAS**, in keeping with Section 14247 of the Liberia Revenue Code, the Ministry of Finance and Development Planning is authorized by law to issue regulations from time to time and further the purpose of clarification, articulation and implementation of any provision of the Revenue Code.

**NOW THEREFORE**, the Ministry of Finance and Development Planning hereby sets forth this Regulation to give effect to the implementation of the Migration Plan as follows:

**1. Clarification to the Migration Plan**

That while implementation of the rest of the Migration Plan starts January 2017, implementation of the Migration Plan for the following commodities will start in accordance to the following schedule.

HS Code	Commodities Description	Implementation Date
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	December 2017
2203	Beer made from malt	December 2017
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	December 2017
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	December 2017
2206	Other fermented beverages (for example, cider, Perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	December 2017
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	December 2017
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	December 2017
0207	Meat and edible meat offal, of the poultry of heading 01.05, fresh, chilled or frozen.	December 2017
2523.10	Cement clinker	December 2017

**2. Public Notice**

Notice is hereby given to the public by the release of this signed administrative regulation.

**3. Effective Date**

This regulation shall become effective upon the signature of the Minister of Finance and Development Planning (MFDP).

Signed: \_\_\_\_\_



Boima S. Kamara

**MINISTER**

**MINISTRY OF FINANCE AND DEVELOPMENT PLANNING**