



**USAID**  
FROM THE AMERICAN PEOPLE

## THE NEW EXCISE TAX TARIFF (SCHEDULE I)



Harmonized Code No.	Article Description	Excise Tax Rates	
		Imported	Local
<b>Alcoholic and Non-alcoholic Beverages</b>			
<b>2009</b>	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<b>US\$0.45/liter</b>	<b>US\$0.05/liter</b>
<b>2201</b>	Water, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavored, ice and snow.	<b>US\$0.45/liter</b>	<b>NIL</b>
<b>2202</b>	Waters, including mineral waters and aerated waters, containing added sugar and other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009.	<b>US\$0.30/liter</b>	<b>US\$0.02/liter</b>
<b>2203</b>	Beer made from malt	<b>US\$1.00/liter</b>	<b>US\$0.35/liter</b>
<b>2204</b>	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009.	<b>US\$1.00/liter</b>	<b>US\$0.35/liter</b>
<b>2205</b>	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	<b>US\$1.00/liter</b>	<b>US\$0.35/liter</b>
<b>2206</b>	Other fermented beverages (for example, cider, Perry, mead, sake); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<b>US\$1.00/liter</b>	<b>US\$0.35/liter</b>
<b>2208</b>	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liqueurs and others.	<b>US\$3.00/liter</b>	<b>US\$2.00/liter</b>



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## Tobacco and Tobacco Products

<b>2401</b>	Unmanufactured tobacco, tobacco refuse	<b>US\$0.40/pack of 20 sticks</b>	
<b>2402</b>	Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes.		
	Cigarettes with filter	<b>US\$0.40/pack of 20 sticks</b>	
	Cigarettes without filter	<b>US\$0.40/pack of 20 sticks</b>	
	Others	<b>US\$0.40/pack of 20 sticks</b>	
<b>2403</b>	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences	<b>50%</b>	
<b>8543</b>	E-cigarette	<b>50%</b>	
	Others	<b>50%</b>	

## Cosmetics

<b>33</b>	Cosmetics and cosmetic aids including perfumes, toilet preparation, hair products and nail products (soap, toothpaste, toilet tissues and disinfectants are not cosmetics or cosmetic acids)	<b>20%</b>	<b>10%</b>
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## Sugar

<b>1701.99.10.00</b>	Cane or beef sugar and chemically pure sucrose, in solid form.	<b>5%</b>	<b>5%</b>
<b>1701.99.90.00</b>	Cane or beat sugar and chemically pure sucrose, in solid form.	<b>5%</b>	<b>5%</b>



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Harmonized Code No.	Article Description		
<b>Luxury Goods</b>			
<b>8703</b>	Luxury vehicles and vessels (including boats and yachts and other vessels for sports and pleasure) “Luxury Vehicle” means any automobile that is in the class of private passenger automobiles and that has a minimum of a CIF value of US\$60,000.00 for a new car or US\$30,000.00 for a used car.	<b>10%</b>	<b>10%</b>
<b>7113-7118</b>	Jewelry, goldsmiths and silversmiths’ wares and other articles	<b>20%</b>	<b>10%</b>
<b>Gambling Equipment</b>			
<b>9504</b>	Video game consoles and machines, articles for funfair, table or parlor games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	<b>30%</b>	

**Coming soon Excise Stamp on all alcoholic drinks sold in Liberia.**



**Coming soon Excise Stamp on each pack of Cigarette sold in Liberia.**



