



\*

**REPUBLIC OF LIBERIA**  
**MINISTRY OF FINANCE**  
**ADMINISTRATIVE REGULATION**  
**NO. \_\_-1/MOF/R/16 DECEMBER 2010**

**TO :** IMPORTERS OF MINERAL WATER AND  
AERATED WATERS

**SUBJECT :** EXCISE ON IMPORTED MINERAL WATER  
AND AERATED WATERS

**DATE :** December 17, 2010

**1.0 GENERAL RULE**

In accordance with the Economic Stimulus Act of 2009 and Tax Amendments Act of 2010, Section 1140 b an excise tax rate of 35 percent of the CIF value shall be levied on imported mineral water and aerated waters into the country in order to encourage local production of this basic commodity.

**2.0 PROCEDURE NOTICE**

Importers of mineral water shall in addition to the import duties, and goods tax be subject to a 35 percent excise tax on the CIF value.

**3.0 PURPOSE**

The purpose of this regulation is to enhance market access and competitiveness of domestic producers of mineral water to empower the local sector and leverage the potential for incremental employment opportunity in the sector.

*Signature*

*Signature*

#### 4.0 PUBLIC NOTICE

The Minister pursuant therewith herein prescribes the imposition of an excise rate of 35 percent on any mineral water and aerated waters imported into the country.

#### MINERAL WATER COVERED UNDER THE STIMULUS ACT

No.	HS CODE	DESCRIPTION
1.	2201.10.00	Mineral Water and Aerated Waters
2.	2201.90.00	Other

This regulation shall take effect January 1, 2011 and shall remain in force unless otherwise revoked in writing by the Minister.

Signed:



Elfrieda Stewart Tamba

DEPUTY MINISTER FOR REVENUE

Signed:



Augustine Kpehe Ngafuan  
MINISTER OF FINANCE