



**REPUBLIC OF LIBERIA
MINISTRY OF FINANCE**

**ADMINISTRATIVE REGULATION
NO. 8.2111-1/MOF/R/25 August 2009**

TO : ALL TAXPAYERS

**SUBJECT : ANNUAL LICENSING AND REGISTRATION FEES FOR
SALE OF IMPORTED AND LOCAL ALCOHOLIC AND NON-
ALCOHOLIC BEVERAGES**

DATE : AUGUST 25, 2009

1.0 GENERAL RULE

Section 2111 of the Revenue Code of Liberia Act of 2000 provides that the Minister shall by regulation determine the annual license and registration fees for the below services and business activities carried out within the Country. The payment of these fees shall be deposited into the General Revenue account of the Government Liberia.

2.0 AMENDED REGULATION

Administrative Regulation No. 8.2111-1 is hereby amended and replaced with this regulation.

3.0 PUBLIC NOTICE

The annual licensing for said business fees are hereby regulated into following fourteen (14) different classes including Distillers, Wholesalers, and Retailers. The payment of these fees is due on the annual anniversary date of the first payment for a taxable period.

LICENSE	BUSINESS ACTIVITY	PRODUCT	LICENSE FEE(USD)
CLASS 1	BREWERY	ALCOHOLIC BEVERAGES(BEER,STOUT,ETC)	1,000.00
CLASS 2	BREWERY	NON-ALCOHOLIC BEVERAGES(SOFT DRINKS,MALTA GUINNESS,ETC)	500.00
CLASS 3	WATER PURIFICATION AND BOTTLING BAGGING	WATER	200.00
CLASS 4	DISTILLERY (MANUFATURER)	LOCAL MANUFACTURED SPIRITS	1,000.00
CLASS 5	DISTILLERY (LOCAL FARMERS)	LOCAL SPIRITS(CANEJUICE,FACTORY RUMS,ETC)	50.00
CLASS 6	WHOLESALE	IMPORTED and LOCAL BEER	100.00
CLASS 7	WHOLESALE	SPIRITS(IMPORTED & LOCAL)including BEER	1,000.00
CLASS 8	RETAIL-(BAR & RESTAURANT)	BEER	100.00
CLASS 9	RETAIL-(BAR & RESTAURANT)	BEER,WINE, AND SPIRITS (IMPORTED AND LOCAL)	250.00
CLASS 10	RETAIL-NIGHT CLUB	BEER, WINE , & SPIRITS	1,500.00
CLASS11	RETAIL- ORDINARYNIGHT CLUB	SPIRITS, BEER, WINE	100.00
CLASS12	RETAIL-ORDINARY SHOP	BEER, WINE, & Local SPIRITS	100.00
CLASS13	RETAIL-SUPERMARKET	BEER, WINE, SPIRITS ETC	2,000.00

4.0 PAYMENT CURRENCY

The fees are expressed in United States Dollar but may be paid in either United States Dollar or Liberian Dollar at the prevailing buying rate of exchange published by the Central Bank of Liberia on the day the payment is made.


This Regulation shall take effect the 1st day of September 2009

Signed:



Efrida Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed:



Augustine Kpehe Ngafuan
MINISTER OF FINANCE