



**EXECUTIVE ORDER NO. 104**

**EXEMPTING THE LIBERIA ELECTRICITY CORPORATION  
FROM CUSTOMS DUTY AND GST ON GENERATION, TRANSMISSION AND  
DISTRIBUTION EQUIPMENT, MATERIALS & FUEL**

**WHEREAS**, Executive Order #94 has expired, while the Liberia Electricity Corporation continues to expand its use of Hydroelectric power generated at the Mount Coffee facility to deliver affordable Electricity to customers; and

**WHEREAS**, during its transition from the use of fossil fuels to hydro power to generate electricity, LEC faces external market forces and risks that increase the costs of operations of the Corporation; and

**WHEREAS**, some of these costs, which are associated with the purchase, delivery, storage and use of fossil fuels, particularly Heavy Fuel Oils (HFO), represent a significant expense to LEC, which slow investments in the transition to the wider use of Hydroelectric power in Liberia; and

**WHEREAS**, it is necessary that LEC achieve higher levels of operational and financial efficiencies such that it distributes electricity at affordable rates to customers; and

**WHEREAS**, to justify continued public and government support, LEC has to begin to return commercially sound results in terms of the expanding number of customer connections, and the guaranteed stability of its transmission and distribution systems; and

**WHEREAS**, Customs Duties and GST on petroleum products are a LEC cost category, which having the potential for volatility would adversely impact the monthly expenses of the Corporation; and

**WHEREAS**, an imperative exists for the Government of Liberia to initiate a policy which has the effect of stabilizing LEC costs, as well as giving the Corporation the ability to expand the number of connections to the National Electricity Grid; and



**WHEREAS**, LEC has a demonstrated need to minimize these expenses to prevent the per Kilowatt Hour cost of electricity in Liberia from increasing and to, in contrast, actively seek their systematic and long-term decline; and

**WHEREAS**, in the exercise of the Executive Power vested in the President by the Constitution, I issued Executive Order #94 on January 15, 2019 exempting the Liberia Electricity Corporation from customs duty and GST on generation, transmission and distribution equipment, materials and fuel; and

**WHEREAS**, the need still exists to minimize the cost of fuel to enable the Liberia Electricity Corporation provide electricity to the general public at a reasonable price;

**NOW THEREFORE**, the Government of Liberia, again, in the interest of national reconstruction and development hereby exempts the Liberia Electricity Corporation from Customs Duty and GST on petroleum products, and the following categories of Equipment, Materials and Vehicles used by LEC in the conduct of operations:

<u>HARMONIZED SYSTEMS CODES</u>	<u>DESCRIPTION</u>
85.04	Transformers
85.44	Wires
73.08	Light Poles
9028.90.00.00	Electricity Meters
9028.30.00.00	Parts and Accessories
84.26 – 84.28	Specialized Vehicles
87.02 – 87.04	Operational Vehicles

This Executive Order shall take immediate effect.

GIVEN UNDER MY HAND AND SEAL OF THE REPUBLIC OF LIBERIA, THIS 3rd DAY OF FEBRUARY, A.D. 2021.

George Manneh Weah  
**PRESIDENT**  
**REPUBLIC OF LIBERIA**