



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE & DEVELOPMENT PLANNING

P. O. Box 10-9016
1000 MONROVIA, 10 LIBERIA



ADMINISTRATIVE REGULATION
NO.08.2111-2/MFDP/6 MAY 2025

TO : ALL INTERNATIONAL AIR TRAVELLERS

SUBJECT : OFFICIAL FEE STRUCTURE FOR INTERNATIONAL AIR TRAVEL

DATE : 6 MAY 2025

1. GENERAL RULE

The Ministry of Finance & Development Planning (MFDP) is responsible for the formulation of fiscal policies to enhance economic growth and stability, and to govern taxation pursuant to the Revenue Code of Liberia.

In keeping with section 2200 of Liberia Consolidated Revenue Code of 2021 as amended, the Minister shall make policy regulations prescribing anything which is to be prescribed under, and generally for carrying out, the provision of this code.

2. LEGAL BASIS

The President of the Republic of Liberia through Executive Order No. 142 has suspended Goods and Service Tax (GST) on International Travel Services and Imposed a Fixed Levy on Airline Tickets and International Air Travels. The Ministry of Finance & Development Planning and the Liberia Revenue Authority (LRA) are empowered to issue administrative regulations for the implementation of this fixed levy.

3. PURPOSE

This Administrative Regulation establishes the framework for the collection of fixed levies on international air tickets purchased by departing passengers.

4. PROCEDURE NOTICE

This Administrative Regulation empowers the Liberia Revenue Authority (LRA) to regulate, assess and collect fixed levies on international air travel tickets purchased by passengers departing Liberia. In line with this regulation, airlines are required to collect these levies from sales of international air tickets to passengers departing Liberia and remit to the Liberia Revenue Authority (LRA).

5. IMPLEMENTATION NOTICE

The Government of Liberia through the Ministry of Finance & Development Planning and the Liberia Revenue Authority hereby announce the fixed levies on airline tickets purchased for travel by passengers departing Liberia as follow:

NO.	MODE OF TRAVEL	COLLECTION METHOD	AMOUNT (US\$)
1.	Air Travel (Economy & Business Class)	Collected by Airlines and remitted to the General Revenue Account	50.00

6. EFFECTIVE DATE

This Administrative Regulation and the actions authorized herein take immediate effect upon publication. It shall remain in full force and effect until otherwise amended or revoked by the Ministry of Finance & Development Planning and the Liberia Revenue Authority (LRA).

Signed



Hon. Anthony G. Myers
Deputy Minister for Fiscal Affairs

Signed



Hon. Augustine Kpehe Ngafuan
Minister of Finance & Development Planning

Date:

May 6, 2025

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May 6, 2025