



THE PRESIDENT

REPUBLIC OF LIBERIA

EXECUTIVE ORDER NO. 138

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

WHEREAS, Executive Order No. 122, which previously exempted the Liberia Electricity Corporation (LEC) from customs duty and Goods and Services Tax (GST) on essential generation, transmission, and distribution equipment, materials, and fuel, has since expired; and,

WHEREAS, there remains an urgent need to minimize fuel costs to ensure the LEC can deliver electricity to the public at reasonable rates; and,

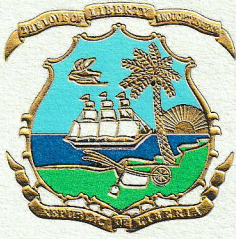
WHEREAS, LEC continues to encounter external market forces and risks that elevate its operational costs while it is simultaneously expanding its hydroelectric capabilities, particularly at the Mount Coffee facility, in its effort to provide affordable electricity; and,

WHEREAS, the costs associated with the acquisition, delivery, storage, and utilization of fossil fuels, notably Heavy Fuel Oil (HFO), significantly burdens LEC, impeding its transition to a broader adoption of hydroelectric power in Liberia; and,

WHEREAS, LEC has proven the necessity to reduce these expenses to prevent further escalation of per Kilowatt Hour electricity costs in Liberia and to attain increased operational and financial efficiencies, ensuring affordable rates for customers; and,

WHEREAS, customs duties and GST on petroleum products represent a volatile cost category for LEC, potentially destabilizing the Corporation's monthly expenditures; and,

WHEREAS, continued public and government support necessitates that LEC demonstrate commercially viable results via an expanding customer base and stable transmission and distribution systems; and,



WHEREAS, it is imperative for the Government of Liberia to implement a policy that stabilizes LEC's operational costs and enables the expansion of connections to the National Electricity Grid.

NOW THEREFORE, in the interest of national reconstruction and development, the Government of Liberia hereby exempts the Liberia Electricity Corporation from customs duty and GST on petroleum products, as well as on the following categories of equipment, materials, and vehicles utilized in its operations:

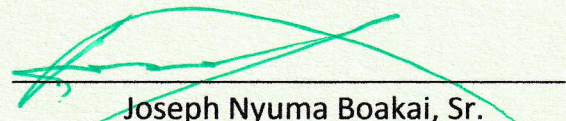
No.	TARIFF CODE	DESCRIPTION
1	8504.21.00 8504.22.00 8504.23.00 8504.31.00 8504.32.00	Electric transformers (for example, rectifiers) and inductors of various sizes and capacities
2	7408.11.00 7408.19.00 7408.21.00 7408.22.00 7408.29.00 7413.00.00 7614.10.00 7614.90.10 7614.90.90 8544.11.00 8544.19.00 8544.20.00 8544.30.00	Wires of refined copper or copper alloys 66, 33 & 22kV AAC, ABC & Other Conductors Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors
3	4404.10.00 4404.20.00 7308.90.10	Light Poles of wood and base metal



4	8533.10.00 8533.21.00 8533.29.00 8533.31.00 8533.39.00 8533.40.00 9028.30.00	Electricity Meters Single Phase, Three Phase, HSM, HV, MV & LV Meters Electrical resistors (including rheostats and potentiometers), other than heating resistors Electricity meter
5	9028.90.00	Parts and Accessories T&D, Generation Parts and Accessories
6.	8426.11.00 8426.20.00 8705.10.00 8705.30.00	Specialized Vehicles (bucket, cranes, derrick digger, fire, and stringing)
7.	8704.10.90.00 8704.21.11.90	Operational Vehicles

This Executive Order shall take immediate effect.

GIVEN UNDER MY HAND AND SEAL OF
THE REPUBLIC OF LIBERIA, THIS 26th
DAY OF NOVEMBER, A.D. 2024.


Joseph Nyuma Boakai, Sr.
PRESIDENT, REPUBLIC OF LIBERIA