

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## LIBERIA

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 26 August 2021 - Or. Engl. (*in force as from 1 December 2021*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Personal Income tax;
  - . Business Income Tax;
  - . Presumptive Tax.
- . **Article 2, paragraph 1.b.ii:** Compulsory Social Security Contribution.
- . **Article 2, paragraph 1.b.iii.B:** Real Property Tax.
- . **Article 2, paragraph 1.b.iii.C:** Goods and Services Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.
- . **Article 2, paragraph 1.b.iii.G:** Obligatory payments in respect of mining and petroleum operations that are construed as taxes under the laws of Liberia.

#### ANNEX B – Competent Authorities

The Minister of Finance and Development Planning represented by either the Commissioner General of the Liberia Revenue Authority or the Commissioner General's authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

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(\*) Status as of 26 August 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>