

## **EXECUTIVE ORDER N<sup>o</sup> 14**

### **WAIVER OF WITHHOLDING TAXES ON SALARY INCOME**

**WHEREAS**, Chapter 5, Article 34(d) of the Constitution of Liberia empowers the Legislature “to levy taxes, duties, imposts, excise and other revenues, to borrow money, issue currency, mint coins, and to make appropriations for the fiscal governance of the Republic ...”; and by inference, has the power to reduce, waive and suspend taxes and other revenues.

**WHEREAS**, under Chapter 6 of the Constitution of Liberia, Executive power of the Republic is vested in the President as Head of State and Commander in Chief of the Armed Forces of Liberia;

**WHEREAS**, in the exercise of the power vested, the President may issue Executive Orders in the public interest to meet emergencies or to correct particular situations which cannot wait until the lengthy legislative process has run its course;

**WHEREAS**, the Government of Liberia recognizes the increased need to correct and ameliorate the economic shock and hardship being imposed on the people of Liberia as the consequence of the global increase in the prices of basic and essential commodities, especially food;

**WHEREAS**, in furtherance of Government’s policy to boost real income, stimulate growth and seek to revive the economy and improve the livelihood of the people, especially the poor and underprivileged and low income earners; and

**NOW THEREFORE**, the Government of Liberia hereby waives all Withholding taxes on all salary income earned in the Republic, beginning July 2008, of amount or amounts equal to or below UNITED STATES SEVENTY DOLLARS or its equivalence in LIBERIAN DOLLARS. This Executive Order shall expire upon the enactment and publication into handbill a revised Liberian Revenue Code which envisages the appropriate reduction and waiver.

This Executive Order shall take immediate effect on the 13<sup>th</sup> day of August A.D, 2008.

**GIVEN UNDER MY HAND AND SEAL  
OF THE REPUBLIC OF LIBERIA, THIS  
13<sup>th</sup> DAY OF AUGUST, A.D 2008**

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**Ellen Johnson Sirleaf**  
**PRESIDENT**  
**REPUBLIC OF LIBERIA**