

The Great Socialist People's Libyan Arab Jamahiriya

The General People's Committee

Decision No. (187) for 2009 by the General People's Committee Approving Rulings on Encouragement and Support of Local Production

The General People's Committee,

For purposes of implementing decisions of the Basic People's Congress on encouragement and support of local production, and

Having reviewed Legislation (1) for 2007, regulating functions of People's Congresses and People's Committees, and the bylaw thereof, and

Having reviewed The Libyan Commercial Law and the revisions effected thereon, and the State's financial system, and

Having reviewed Legislation (64) for 1971 on importation, and

Legislation (67) for 1972 on issuance of the Law on Customs and the revisions effected thereon, and

Legislation (22) for 1989 on Industrial Regulations and its Executive Bylaw, and

Legislation (19) for 1992, on Production Taxation, and

Decision (03) for 2005, imposing fees against supply services, and

Decision (9) for 2002, by the General People's Committee for Districts, defining a number of fees, and the revisions effected thereon, and

Decision (124) for 2005, by the General People's Committee, revising taxation rates and charity fees, imposed on the Cigarettes commodity, and

Decision (242) for 2007, by the General People's Committee defining prices for services and analysis, and the revisions effected thereon, and

Decision No. (402) for 2008, by the General People's Committee, subjecting and exempting a number of commodities from production or consumption taxation and exempting others from supply services fees, and

Decision (26) for 2009, by the General People's Committee, approving rulings on Supply Service fees, and

Based on what had been decided by the General People's Committee in their sixth and seventh meetings for 2009,

The following has been decided:

Article (1)

Raw materials and other supplies required for production and for operation of production units are exempted from the Supply Services fee defined in decision (26) for 2009, of the General People's Committee.

Article (2)

Commodities listed in the enclosed table, (123 Commodities) are subjected to production or consumption taxes, at the rate reflected across each commodity. This taxation is not applicable to locally produced commodities if they constitute intermediate goods intended for another end product.

Article (3)

Public organizations are banned from importing goods or commodities that are available in the local market. For purposes of procuring their requirements of such goods or commodities, they must give priority to companies that are totally or partially owned by the community.

Article (4)

Without prejudice to decision (9) for 2002 by the General People's Committee for Districts, and the revisions effected thereon, or decision (242) for 2007 by the General People's Committee, and the revisions effected thereon, public organizations are banned from collecting fees for goods or commodities imported from abroad.

Article (5)

This decision shall enter into force effective its date of issue. All provisions that may contradict with its contents, shall become void. All concerned agencies shall work on putting this decision into execution.

General People's Committee

Issued on 29/09/2009

The Great Socialist People's Libyan Arab Jamahiriya

The General People's Committee

Table of Commodities Associated with Decision No.187 for 2009 of the General People's Committee.

No.	Tariff Item	Description	Production Tax	Consumption Tax
1.	010 599.00	Flesh Poultry for breeding	2%	25%
2.	040 310.00	Yogurt even if contain sweeteners, fruit, etc	2%	35%
3.	040 390.00	Milk and Sweetened Milk	2%	25%
4.	040 700.00	Table Eggs	2%	50%
5.	040 700.00	Fertilized eggs for producing flesh poultry	0%	20%
6.	040 900.00	Natural Honey	2%	50%
7.	060 300.00	Picked Flowers, flower buds for bouquets, decoration (fresh, dried, plain coloured / processed in any other way	5%	110%
8.	070 000.00	Seasons product of Vegetables	0%	30%
9.	080 400.00	Dates and Figs	0%	30%
10.	080 500.00	Citrus Fruit	0%	30%
11.	080 610.00	Grapes	0%	30%
12.	080 710.00	Watermelon	0%	30%
13.	080 900.00	Apricot, Peach and Plum	0%	30%
14.	120 900.00	Seeds of Vegetables, Fruit & Fodder Plants	0%	50%
15.	150 900.00	Olive Oil	0%	50%
16.	170 410.00	Chewing Gum even if sugar coated	5%	110%
17.	170 490.00	Sweets and Pastries	2%	30%
18.	180 630.00	Chocolate	2%	25%
19.	190 500.00	Superb bakery products, except for products designated for children	2%	30%
20.	200 520.00	Processed Potato Chips	5%	30%
21.	200 900.00	Juices from Natural components, ready for use, except those prepared for diabetic patients	0%	30%
22.	200 980.00	Thickened Dates Juice	2%	40%
23.	210 390.00	Mash	2%	35%
24.	210 500.90	Ice Cream	2%	35%
25.	220 100.00	Mineral and Carbonated Water	2%	35%

No.	Tariff Item	Description	Production Tax	Consumption Tax
26.	220 290.00	Carbonated beverages, Non carbonated drinks ready for consumption, except those prepared for diabetic patients	0%	35%
27.	230 910.00	Dog and Cat foods	5%	110%
28.	230 990.20	Fodders for Cattle and Poultry	0%	20%
29.	240 200.00	Cigarettes of All Kinds	2%	35%
30.	240 310.00	Tobacco & Tobacco Alternatives for Smoking (honeyed Tobacco)	2%	35%
31.	250 100.00	Table Salt	2%	50%
32.	280 110.00	Liquid Bottled Chlorine	2%	30%
33.	280 610.00	Hydrochloric Acid	2%	25%
34.	281 510.00	Sodium Hydroxide	2%	30%
35.	330 300.00	Perfumes, ready for use	2%	15%
36.	330 510.00	Shampoo	2%	15%
37.	340 110.00	Solid Soap	2%	15%
38.	340 120.00	Powder Soap	2%	15%
39.	360 410.00	Fireworks	5%	110%
40.	390 410.00	Polyvinyl Chloride (PVC) Granulated	2%	25%
41.	391 721.00	Polyethylene hoses & pipes with diameters of 0.75-400cm	2%	30%
42.	391 723.00	Polyvinyl Chloride (PVC) Hoses & Pipes	2%	30%
43.	392 310.00	Plastic Boxes	2%	35%
44.	392 320.00	Plastic Bags for Packing	2%	35%
45.	392 330.00	Plastic Bottles	2%	30%
46.	392 410.00	Plastic Domestic Instruments & Utensils	2%	25%
47.	392 690.00	Artificial Sponge	2%	30%
48.	401 110.00	Tyres for vehicles, cars and light trucks	2%	5%
49.	401 120.00	Tyres for Buses and Trucks	2%	5%
50.	430 310.00	Natural fur garments and clothes	2%	130%
51.	481 820.00	Paper Tissues and Napkins	5%	100%
52.	481 840.00	Diapers	2%	30%
53.	481 840.00	Feminine Cotton Napkins	2%	30%
54.	520 000.00	Seasonal Products (Printed Cotton Fabrics)	2%	25%
55.	560 741.00	Plastic Ropes With Diameters From 16-48mm	2%	25%
56.	570 000.00	Carpets and Floor Covers Including Mats	2%	30%

No.	Tariff Item	Description	Production Tax	Consumption Tax
57.	630 120.00	Wool Blankets	2%	10%
58.	630 130.00	Cotton Blankets	2%	10%
59.	630 140.00	Synthetic Blankets	2%	10%
60.	630 291.00	Cotton Towels	2%	25%
61.	670 100.00	Bird Skin, Feather, Fuz	2%	35%
62.	670 200.00	Artificial Flowers, Leaves & Fruits & parts thereof, with ready made artificial flowers, leaves and fruits	5%	110%
63.	670 400.00	Wigs, Eyebrows, Eyelashes and other items made of human hair	2%	110%
64.	721 300.00	Iron Rods (Concrete Reinforcement Rods)	0%	10%
65.	721 420.00	Iron Rods (Concrete Reinforcement Rods)	0%	10%
66.	730 600.00	Spirally Welded Pipes for Packaging, made of Iron, diameter from 17-122cm	2%	25%
67.	730 640.00	Longitudinally welded pipes for Packaging with round section, diameter from 1-10cm	2%	25%
68.	730 660.00	Ungalvanized, Longitudinally welded pipes made of iron, with non round section	2%	25%
69.	730 820.00	Iron Boxes for Electricity or Communications	2%	25%
70.	730 890.00	Metal Sheets, Isolated For Hangers	2%	25%
71.	730.890.00	Space Frames (Hangers)-Dismantled	2%	25%
72.	730 900.00	Streel Safes	2%	25%
73.	731 100.00	Cooking Gas Cylinders with capacity of 2, 11, 15kg	2%	25%
74.	731 300.00	Barbed Wire	2%	35%
75.	731 440.00	Grids and Grid fences	2%	25%
76.	732 111.00	Cooking Ovens and Stoves for domestic use	2%	25%
77.	732 599.00	Covers for Sanitation, Water, Telephone Inspection Chambers	2%	15%
78.	760 820.00	Aluminum Water Sprinkling Pipes	2%	15%
79.	831 100.00	Welding Wires	2%	15%
80.	841 810.00	Combined refrigerator and freezers for domestic use, capacity from 100 to 600 litres	2%	25%
81.	841820.00	Refrigerator for domestic use , capacity from 200 to 600 litres	2%	25%
82.	841 830.00	Freezers for domestic use, capacity from 100 to 600 litres	2%	25%
83.	843 210.00	Agricultural Plows	2%	15%
84.	850 710.00	Electric cushions for cars	2%	5%
85.	851 629.00	Electric-oil operated heaters	2%	35%
86.	851 710.00	Wired telephone sets	2%	35%

No.	Tariff Item	Description	Production Tax	Consumption Tax
85.	851 629.00	Electric-oil operated heaters	2%	35%
86.	851 710.00	Wired telephone sets	2%	35%
87.	851 762.00	Telephone Switchboards with capacity of not more than 60 internal lines	2%	25%
88.	852 100.00	Audio-visual recording & playing sets (videos)	2%	25%
89.	852 700.00	Radio broadcast receiving sets	2%	25%
90.	852 872.00	Video broadcast receiving sets Televisions)	5%	15%
91.	852 910.00	Video transmission receiving dishes	2%	30%
92.	854.440.00	Electrical cables and wires	2%	10%
93.	854 690.00	Plastic pipes for electrical extensions	2%	20%
94.	870 120.00	Wheeler Trucks	2%	5%
95.	870 190.00	Agricultural tractors up to 300 hp	2%	15%
96.	870 200.00	Buses, excluding buses intended for transporting passengers at air and sea ports	2%	15%
97.	870 300.00	Passenger cars, 4x4, engine capacity from 2000 cc to 3000 cc	2%	40%
98.	870 300.00	Passenger cars with engine capacity over 3000 cc	2%	25%
99.	870 300.00	4x4 passenger cars with engine capacity over 3000 cc	2%	50%
100.	870 400.00	Cargo trucks with capacity over 1.5 ton	2%	15%
101.	870 790.00	Truck boxes and medium sized trucks of all kinds	2%	20%
102.	871 100 00	Motorcycles with engine capacity over 350 cc	2%	60%
103.	871 200.00	Regular bicycles of different kinds	2%	15%
104.	871 610.00	Trailers and half trailers for housing & camping	2%	25%
105	871 620.00	Trailers and half trailers for agricultural purposes	2%	25%
106	871 630.00	Trailers and half trailers for cargo, including chilled goods	2%	25%
107	871 680.00	Field wheel barrow	2%	30%
108	890 391.00	Sailing boats for picnics, even if equipped with motor	2%	100%
109	890 392.00	Yachts, boats and dinghies for picnic	2%	100%
110	940 100.00	Seats excluding the ones used for cars and aeroplanes	2%	25%
111	940 300.00	Wooden or metallic furniture, regular or otherwise	2%	25%
112	950 300.00	Dolls and toys of human shapes	2%	110%
113	950.300.00	Dolls and toys of animal and non human shapes	2%	100%
114	950 300.00	Musical Pipes	2%	100%

No.	Tariff Item	Description	Production Tax	Consumption Tax
115	950 390.00	Balloons	2%	100%
116	950 510.00	Disguising masks	2%	100%
117	950 510.00	Artificial Christmas trees and decoration	2%	100%
118	950 590.00	Magic games	2%	100%
119	960 110.00	Wrought ivy and products thereof	2%	100%
120	961 300.00	Cigarette lighters coated with precious metals	2%	150%
121	961 400.00	Tobacco pipes coated with precious metals	2%	150%
122	970 110.00	Genuine art paintings	2%	100%
123	970 300.00	Genuine statues and sculptures	2%	100%