



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION
NO. 3.1008/1029-1/MOF/R/01 APRIL 2009

TO : All Goods & Services Providers
SUBJ : GST Return Filing Procedures
DATE : 07 April 2009

*MR. Sampson
for all
me
4/29*

1.0 GENERAL RULE

Sections 1008 and 1029 of the Revenue Code of Liberia Act of 2000, require Goods and Services Providers to file Goods & Services Tax Returns-

- A. Section 1008 - Every registered manufacturer shall file a Goods Tax Return for each tax period within 21 days after the end of the period, whether or not any goods tax is due for the period, except that no additional return need be made for taxable imports listed on the consumption entry form for purposes of the External Tariff Law and for which the goods tax was paid at the time of entry.
- B. Section 1029- Every registered service provider shall file a Service Tax Return for each tax period within 21 days after the end of the period, Whether or not any Services Tax is due for such period.

2.0 PROCEDURE NOTICE

The goods and services tax payable on a taxable import or supply is to be accounted for to the Minister by the importer or registered manufacturer making the import or supply.

[Signature] *Alan*

3.0 PUBLIC NOTICE

a. The Goods and Services providers should attach duplicate copies of the Goods or Services Tax invoices to the Goods and Services Tax Returns.

b. The minimum information required on an invoice are as follows.

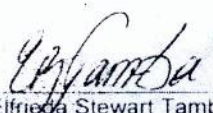
1. Invoice Template Information

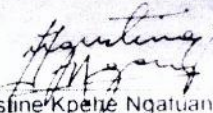
- i. Name of Business
- ii. Business Tax Identification Number (TIN)
- iii. Business Address including telephone and e-mail
- iv. The GST Rate (7%)

2. Transaction Information

- i. Customer's Name
- ii. Detailed description of services or purchases including unit price
- iii. The tax amount withheld

This Regulation shall take immediate effect May 1, 2009.

Signed, 
Efrida Stewart Tamba
DEPUTY MINISTER FOR REVENUE

Signed, 
Augustina Kpelle Ngatuan
MINISTER OF FINANCE