

MODERNIZING TAX PAYMENT SYSTEM

LRA Begins Payment Of Taxes Thru Bank Transfer



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Our Core Values



Our Vision

To professionally, fairly, transparently and effectively collect lawful revenues, and to facilitate legitimate trade and social protection for the people of Liberia.

Our Mission

To be a professional revenue administration adhering to international standards and to serve as a model for revenue collection and service delivery.

Message from the Commissioner General



Elfrieda Stewart Tamba
Commissioner General/CEO
Liberia Revenue Authority (LRA)

**TRANSFORMING REVENUE
ADMINISTRATION IN
MAMA LIBERIA FOR THE
NATIONAL GOOD**

The Liberia Revenue Authority (LRA), established by an Act of the National Legislature in 2013 has an enormous task to transparently, equitably, and fairly administer the assessment and collection of lawful revenues in our country.

The work of the LRA is for the national good. The main beneficiary is the people of Liberia.

With this legislative mandate, the LRA, therefore, aspires to be a professional revenue administrator adhering to international standards and to serve as a model for revenue collection and service delivery, while professionally, fairly, transparently and effectively collecting lawful revenues and facilitating legitimate trade and social protection for the people of Liberia.

To achieve this enormous task in a society like ours where the culture of tax compliance is very low, the public, especially taxpayers, must be educated and sensitized about their tax and customs obligations as prescribed in the Liberia Revenue Code in a manner that promotes voluntary tax compliance. This is a priority for the LRA as we continuously aim to better serve our people.

Over the past three years, we have provided tax sensitization and education through many avenues of communication including the electronic and print media which also incorporates social media, held numerous tax clinics, Jehovah witness style outreach, town hall meetings, produce and distributed tax education brochures and have also provided regular updates about the work the LRA is doing for the people of Liberia.

In a bid to further the seamless provision of information to the public about our work at the LRA, we hereby introduce this Revenue Watch – packed with key activities undertaken by the LRA over the last three months. This is just the beginning. The Revenue Watch will be produce every quarter, to provide the latest update of the work that the LRA is doing in the interest of the entire country and people of Liberia including residents, and investors, and the year to date revenue performance.

I hope that this piece of literature will provide an excellent reading for you as together we remain engaged in an effort to facilitate voluntary compliance for the development of Mama Liberia.

Thanks to our Communications Section for this production and many thanks to you also for reading. Enjoy yourself!

Elfrieda Stewart Tamba
Commissioner General/CEO



Letter From The Chief Editor

D. Kaihenned Sengbeh

Manager
Communication, Media & Public Affairs

Greetings and a warm welcome to our very first edition of the Revenue Watch! We couldn't be more excited to have made it to this point.

After several months of planning, weeks of content gathering, writing and editing on this project, we have safely landed and I am quite excited to introduce this piece of work—the Liberia Revenue Authority's first ever, quarterly news magazine.

In this edition, you will come across several articles and resourceful information, highlighting activities of the LRA. The introductory segments including this piece and the Message from the Commissioner General, puts

you in the readiness to read, giving you some bits and pieces of information about the LRA.

You will move next to series of articles under the caption NEWS, accounting for regular happenings within the LRA. After that segment, you are welcomed to articles of partnership and international engagements by the LRA. Articles in this segment emphasize, the CG's engagements at international level and the LRA's collaboration with local and international partners in achieving its mission and vision. These endeavors are aimed at enhancing revenue administration in Liberia and deploying a flavor of international best-practice flavors.

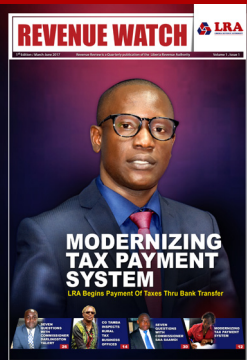
You will then move on to segments of articles and interviews provided by some managers and commissioners as well as our revenue performance update. This publication also contains the addresses of all LRA Customs and Tax Business Offices across the country. And of course, the last few pages will present information about our sporting prowess and some exciting photographs.

Indeed, getting this work in your hands done hasn't been as easy as said. All of this is the result of a broad collaboration among an incredibly talented, dedicated, and insightful group of individuals in the Communications, Media and Public Affairs Section, and heads of other units of the LRA who contributed articles and supported us during the content gathering period.

More specifically, Senior Communications Officer Victor Seah was very instrumental in gathering contents from divisions and section and drafting articles; our Public and Social Media Affairs Officer, Jerry Laynumah Siakor, a very dedicated and industrious young man, drafted stories from outside engagements as well as some programs within. Does the magazine look attractive? This feat can't be attributed to any other brilliant designer than our experienced graphic designer Tyrence Walter Moore, Jr.. Communication Officer Emmet Doelu, our researcher on this project, was in the background, helping with research and needed information. Indeed, a special hat off to my very hard working and dedicated team!

Meanwhile, the biggest thanks and support of all go to our illustriously indefatigable Commissioner General, Elfrieda Stewart Tamba. This project, indeed, would never have come through without the CG's judicious input, constant push and advice as an editorial advisor. Thank you, CG! You made this happen.

I thank all of the people involved, directly and indirectly, in making The Revenue Watch a journal that the entire LRA can be proud of. I also applaud you for becoming a reader of the journal and helping to share the information with others as we keep pushing for tax compliance and enhancing revenue administration in Liberia.



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CUSTOMS BUSINESS OFFICES AND LOCATIONS

RURAL TAX BUSINESS OFFICE AND LOCATIONS

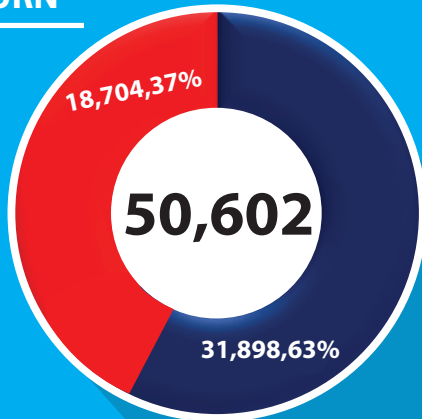
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REVENUE PERFORMANCE

MONTHLY UPDATE

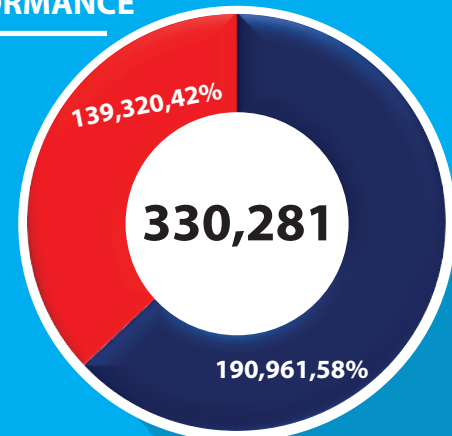
MARCH REVENUE OUTTURN



■ Domestic Tax Department ■ Customs Department

The gross total revenue outturn for the month of March was US\$ 50.60M. This amount was above forecast of US\$ 44.13M by US\$ 6.46M or 15%. This amount represent 12.9% of the total revenue generated to date and 15.3% of domestic revenue. Domestic Tax Department accounted for US\$ 31.89M or 63% of which Petroleum Surcharge (LPRC Storage Fees) accounted for US\$ 8.5M or 27%. Domestic Tax Department's outturn of US\$ 18.7M. There was no receipt from external sources for the period under review. See table and graphical perspective below for details.

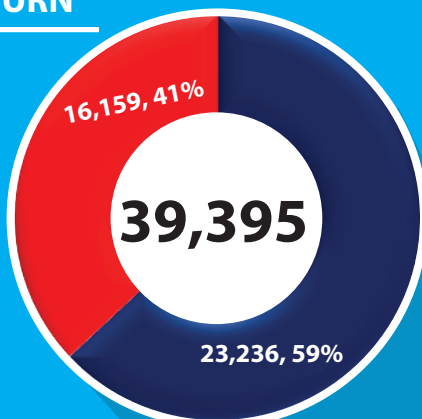
YTD-DOMESTIC REVENUE PERFORMANCE



■ Domestic Tax Department ■ Customs Department

The year to date perspective of Domestic Revenue shows that we have actualized US\$ 330.3M or 62% of the US\$ 529.9M Approval forecast after exhausting 75% of the fiscal year. Balance to be collected in order to realize target is US\$ 199.7M of which Domestic Tax Department account for US\$ 122.4 or 62.3% and Customs account for US\$ 77.2M or 38.7%. Given the current status of the Economy the LRA will not collect this, notwithstanding its efforts in mobilizing organic growth.

APRIL REVENUE OUTTURN

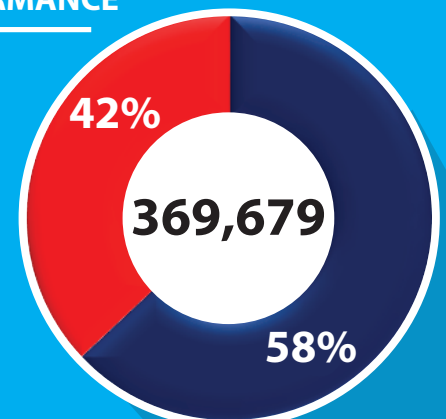


■ Domestic Tax Department ■ Customs Department

The gross total revenue outturn for the month of April was US\$ 39.395M. However, this amount fell below its forecast of US\$ 39.414M by US\$ 19K or -0.05%. The total outturn for the month of April represents 9% of the total revenue generated to date and 11% of domestic revenue. The daily collection for the month averaged US\$ 1.6M.

Domestic Tax Department for the period accounted for US\$ 23.2M or 59% and Customs Department's accounted for US\$ 16.159M or 41%. There was no receipt from external sources for the period under review. See above graphical perspective for details.

YTD-DOMESTIC REVENUE PERFORMANCE



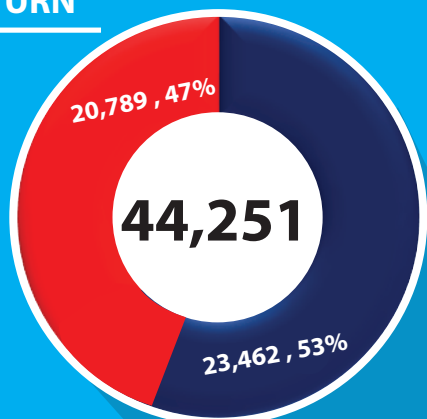
■ Domestic Tax Department ■ Customs Department

The Year-to-date perspective of Domestic Revenue shows that we have actualized US\$ 369.7M or 70% of the 529.9M Approved Forecast after exhausting 83.3% of the fiscal year. Balance to be collected in order to realize target is US\$ 155.3M of which Domestic Tax Department account for 94.2M or 61% and Customs. Department account for US\$ 61.1M or 39%. Given the current status of the Economy the LRA will not be able to collect this, notwithstanding its efforts in mobilizing organic growth.

REVENUE PERFORMANCE

MONTHLY UPDATE

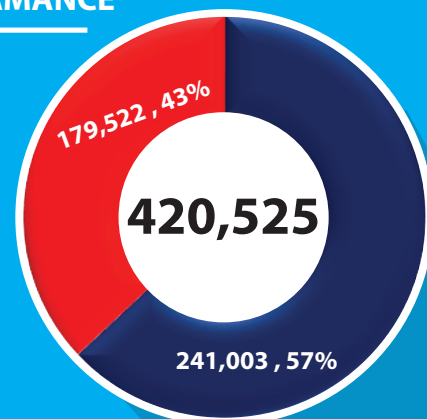
MAY REVENUE OUTTURN



■ Domestic Tax Department ■ Customs Department

The gross total revenue outturn for the month of May was US\$ 44.25M. The US\$44,25M came above its forecast of US\$ 43,253M by US\$ 998K or 2%. This amount represents 9% of the total revenue generated as at June 7, 2017 & 11% of domestic revenue. Domestic Tax Department accounted for 53% or US\$ 23.46M whilst Customs Department accounted for 47% or US\$ 20.78M. For the period under consideration External Resources had no receipt.

YTD-DOMESTIC REVENUE PERFORMANCE



■ Domestic Tax Department ■ Customs Department

The gross total revenue outturn for the month of May was US\$ 44.25M. The US\$44,25M came above its forecast of US\$ 43,253M by US\$ 998K or 2%. This amount represents 9% of the total revenue generated as at June 7, 2017 & 11% of domestic revenue. Domestic Tax Department accounted for 53% or US\$ 23.46M whilst Customs Department accounted for 47% or US\$ 20.78M. For the period under consideration External Resources had no receipt.

20-Day Border Mission

Anti-Smuggle Operations Net Over US\$35,000 In Revenue

Smuggling is quite devastating to revenue collection. Besides undermining the collection of lawful revenues, it threatens the security of any country.

Anti-smuggling, as a result, remains a coordinated effort to prevent the syndicate crime ring, which undermines legitimate trade, with few persons benefiting at the detriment of legitimate traders and the government.

Aware of this, the Liberia Revenue Authority (LRA) has in place a robust Anti-Smuggling and Intelligence Unit (ASIU) that has been working with other state security agencies to track down smugglers and save revenues for the country.

As part of efforts to fight this menace which is commonplace in Liberia, in February and March 2017, an ASIU delegation embarked on a 20-day country tour that took it to border points in five counties.

Headed by Assistant Customs Commissioner for Compliance and Enforcement, Mohamed H. Bility and ASIU Manager, Masu S. Fahnbulleh, the delegation toured borders in Lofa, Bong, Nimba, Grand Gedeh and Maryland counties.

The delegation created awareness against the criminal act of smuggling and provided education to local customs officials with the aim of enhancing revenue compliance at rural ports of entry and to deter smuggling.

A 5-day follow-up visit later in May at Loguatu and Ganta

Customs Business Offices (CBOs) in Nimba indicated major improvements resulting into the collection of US\$35,000 in revenue.

The awareness and education provided during the 20-day visit, to some extent, significantly contributed to the collection of the US\$35,000, which was the result of tracking down smugglers and falsification of import documents at the two borders — Ganta and Loguatu.

Additionally, the ASIU successfully undertook other investigative activities including one that recovered more than US\$100,000 in revenue from Med- Air Helicopter that was grounded at Spring Air Field in Sinkor.

This operation led to swift response to several BIVAC pre-shipment containers inspection.

During the search, two right hand drive vehicles (1999 Mini Bus and 2002 Mitsubishi Pickup) which were never declared but smuggled on a BIVAC sealed pre-shipment inspected container from Australia, was discovered.

Also on June 30, 2017, a consignment of alcoholic beverages known as "Chateaux de France Sangria, were smuggled into the country. Investigation to establish the port of entry was still ongoing as this magazine went into print.

With some 93 major border crossing points in the country, fighting smuggling in Liberia remains a major challenge.



LRA Launches Real Estate Community Partnership Project

The Liberia Revenue Authority (LRA) has officially launched its Real Estate Community Partnership project in Montserrado as a mean of enhancing revenue collection and boosting domestic resource mobilization.

The project, a pilot, seeks to broaden the real property tax base through a robust tax payers' awareness, education and outreach including stakeholders' engagement campaigns.

Speaking at the launch of the project on March 27, 2017, LRA Commissioner General Elfrieda Stewart Tamba said the ultimate goal of the project is aimed at increasing the collection of lawful revenue largely from voluntary compliance, and to help ensure that taxpayers pay their fair shares through grassroots community engagement nationwide.

According to CG Tamba, the first phase of the community partnership project targets the 17- electoral districts in Montserrado County including seven cities, one borough and 21 townships.

She disclosed that over 200 trained foot-soldiers have been hired by the LRA and are being deployed to enhance

education and understanding on the voluntary compliance measures of real estate tax payment at the community level.

The LRA CG described as a great millstone, the launch of the Real Estate Community Partnership Project.

She called on Liberians to join hands in supporting the real property tax payment scene and consider it as a nation building effort as donor support dries out.

For his part, Finance and Development Planning Minister Boima Kamara emphasized that domestic resource mobilization is a very essential means of ensuring a sustainable economic development. He noted that revenue generation at the domestic level enhances national development and nation building.

Minister Kamara wants Liberians to take keen interest in paying their taxes with the aim to fully participate in the development process of Liberia.

He lauded CG Tamba and the LRA for initiating the Real Estate Community Partnership for Resource Mobilization Project which he said will boost revenue collection.

Domestic Tax Inspects Construction Sites To Enforce Tax Compliance

The Liberia Revenue Authority (LRA), through its Domestic Tax Department (DTD) in March commenced the inspection of ongoing construction sites in Montserrado County as part of measures to enforce real property tax compliance.

The process which commenced on March 28 with the deployment of four on-the-site inspection teams was intended to significantly help curtail tax avoidance by construction contractors and real property owners, and to collect legitimate taxes due the Government of Liberia.

The teams comprised representatives from the LRA Large Tax Division; Medium, Small & Micro Tax Divisions; and the Real Estate Tax Division. According Ms. Margaret Krote, Manager for Enforcement in the Large Tax Division, those carrying on the exercise were duly authorized to conduct spot check on companies with ongoing construction projects as provided for in the Revenue Code of Liberia.

The teams also reviewed the names of the contractors, value of contracts awarded, business registration certificates, real property tax payment receipts and work permit or professional License (where applicable) among others, as well as verification of the records of companies or contractors and all associates of the ongoing project.

During the month-long campaign which ended April 28, the team visited 103 construction sites and real properties. "During our engagements, we checked their compliance levels and educated them on real property and related taxes," said Ms. Krote. The next phase, she said, is to ensure compliance and collection.

LRA To License Brokers and Tax Practitioners



Mr. Isaac B. Stevens - Manager of the Office of Professional Responsibility

As part of efforts to create a professional tax culture and Administration, the Liberia Revenue Authority (LRA) has considered the licensing of tax practitioners in the country.

The initiative will legitimize their status and support efficient and effective tax administration. It is expected to also ensure that tax practitioners in Liberia are trained, licensed and adhere to professional standards. The Act creating the LRA states that the Authority has the

functional responsibility to license Tax Practitioners in the country.

Speaking at a stakeholders' engagement event in April with members of the Liberia Institute of Tax Practitioners in Monrovia, the Manager of the Office of Professional Responsibility at the LRA, Isaac B. Stevens, revealed that the regulation is in its concluding stages. Once completed, LRA Commissioner General Elfrieda Stewart Tamba will approve and submits same to the Ministry of Foreign Affairs for publication into law.

“We see lots of construction activities taking place in and around the country, and many of these contractors and construction owners are not paying the due taxes under the law. Now, we have to go after them to ensure and enforce compliance” *Ms. Krote said.*



State radio's workers union's president Moses Dorbor presenting Certificate of Honor to LRA Commissioner General Elfrieda Stewart Tamba for her high level of dedication, integrity and transparency in public service

Smelling The Flowers While Alive

LRA CG Clinches LBS Workers Union's Highest Honor

The Workers Union of the Liberia Broadcasting System (LBS) in March honored the Commissioner General of the Liberia Revenue Authority (LRA) and admitted her into the Union as an honorary member.

The state-radio workers union's president Moses Dorbor said the Country's Chief Tax Collector is serving the State with a high level of dedication, integrity and transparency, and needed to be recognized while alive for such exemplary commitment.

"We present to you this certificate of honor in recognition of your immense contribution to the larger society," Mr. Dorbor stated, while presenting the certificate during the February edition of the Dweh/Rogers Lecture Forum recently. The monthly Forum is held in honor of two fallen journalists and former presidents of the LBS workers Union.

Dorbor further noted that the admittance of CG Tamba as an

honorary member of the Union was based on her relentless dedication in successfully collecting government's revenue for the functioning of the state.

In response, the CG thanked the LBS Workers Union for the honor and the opportunity to join the group as an honorary member.

She renewed the LRA's commitment in ensuring the collection of lawful revenue for the national good of the people of Liberia.

"At the LRA, whatever we do is for the public good. It is in the public interest; and when we collect the revenue, the people have to benefit." The Commissioner General further promised to live up to the expectations of the LBS Workers Union.

Meanwhile, the LRA CEO earlier, during the lecture forum made a presentation on the formation, works, successes, challenges and prospects of the LRA and tool several question from the audience.



'Go With Luck And Our Blessings'

LRA Bids Departing Consultant Alexandra Quinones Farewell

The Liberia Revenue Authority (LRA) in April honored and bided farewell to one of its several international consultants, Alexandra Quinones, after she served the tax authority for one year, helping to institute reforms.

Addressing the brief farewell gathering, LRA Commissioner General Elfrieda Stewart Tamba, lauded Alexandra for her service to the LRA and the impact her work has made on the institution.

"Go with luck and go with our blessings," CG Tamba told the smiling departing Consultant.

CG Tamba, on behalf of the LRA, presented a stylish African dress to Alexandra as a mark of honor and appreciation for her work and time with the LRA.

Alexandra was posted in Policy, Statistics, Research and Strategic Planning Division, helping with policy and reforms initiatives.

In her response remarks, Alexandra thanked the LRA senior management team and staff in general for the "great gesture" and praised the cordial relationship during her time with the Authority.

She urged the staffers of the division to continue to work harder in helping the LRA to move to the highest level of collecting lawful revenues for Liberia.

She described the work of the division as crucial to the forward development of the entity, indicating that information gathering by the department is very vital in assisting the management team to make informed decisions.

"Your role is to provide information to the senior management that will help them make the right kind of decisions for the LRA and its development," the departing Consultant said.

Fostering Culture of Voluntary Compliance

CG Tamba Addresses Southeastern Regional Revenue Dialogue



Liberia Revenue Authority (LRA) Commissioner General Elfrieda Stewart Tamba left nothing hidden about the dire need for Liberians to pay their taxes when she, in early April, addressed hundreds of citizens in Zwedru City Grand Gedeh County.

Addressing the last in a series of five regional dialogues on domestic resource mobilization, Commissioner General Tamba indicated that the Liberia Revenue Authority (LRA) has a staggering task of collecting revenues, but noted that the task is achievable through collective efforts. “Yes, we can make it, yes Liberia can be developed as any other country, but we cannot do that depending on donors’ funding.”

Donor support, the CG emphasized, is drying out; the world now is focusing on what is within. “You have the businesses, let the businesses pay their fair share of taxes; you have the individuals, let the individuals pay

their fair share. Government officials, LRA employees, we all must pay our fair share, and that is how we will develop our country and to improve the link between revenue generation and expenditure,” the CG asserted.

“The LRA advocacy is simple,” Mrs Tamba explained. “We all must pay our just and fair share, from the highest to the lowest taxpayer.”

She reminded participants that the task of collecting revenue is very challenging but not impossible. “The task is indeed a big task; it is very challenging amidst the low level of tax consciousness and low tax-paying culture which we have in Liberia. And this low level of tax consciousness permeates all counties through the length and breadth of Liberia,” the Commissioner General noted and continued: “Is our task achievable? I say yes: through collaboration, through education, awareness, building that national tax-paying culture and

consciousness of our citizens and residents.”

Held in collaboration with the Ministry of Finance and Development Planning (MFDP) and sponsored by the United Nations Development Program (UNDP), the Zwedru dialogue brought together at least 75 stakeholders including businesses/investors, traditional leaders, religious and student groups from Grand Gedeh, Maryland, and River Gee Counties.

The gathering, like the previous ones held in Buchanan, Tubmanburg, Gbarnga and Monrovia, provided an opportunity to initiate discourse with various stakeholders, partners and taxpayers on a national Resource Mobilization Strategy, which will be finalized at the country’s first ever national revenue summit slated for June 30th and July 1st this year.

Auditing To Recover Legitimate Revenues

IAD Saves US\$1.5m

Through its vigorously professional and unswerving audits, the Internal Audit Department (IAD) of the Liberia Revenue Authority (LRA) is saving the country some monies that would have otherwise landed into the wrong pockets.

A report from the IAD shows that the Department, up to the last quarter, saved over US\$1.5 million from audits of duty refund claims from five major companies including Arcelor Mittal, Golden Veroleum and Cavalla Rubber, as indicated in the chart.

IAD is charged with the responsibility to provide independent, objective assurance and consulting services aimed at assisting the LRA achieve its objectives and mandate to equitably, fairly, transparently and timely assess and collect lawful national revenues.

The Department also adds value and improves the operations of the LRA through an evaluation of the adequacy and effectiveness of governance, risk management and compliance with control policies and procedures throughout the LRA.

Over the period, Internal Audit has made significant achievements in assisting the LRA achieve its mandate in a systematic and disciplined manner.

"Internal Audit," Commissioner James Kerkulah says, "has contributed to the effective and efficient administration of the Liberia Revenue Code for purposes of equitably, fairly and transparently assessing and collecting lawful national revenues."

The Department, he says, "has also assisted the LRA to fairly administer the audits and validation of duty refund claims and made significant savings."

The refund claims are based on regulations issued in 2014 by erstwhile Ministry of Finance. These regulations required beneficiaries of duty free privileges on petroleum products to purchase on duty paid basis and thereafter obtain refund when it has been verified that the petroleum products were purchased and used for qualified purposes.

With respect to these regulations, much have been saved, according to Kerkulah. "Internal Audit has also made significant savings from the monthly review and verification of monthly reimbursable expenses requested by SGS Liberia based on forestry sector agreement between the Government of Liberia and SGS Liberia."

The IAD Commissioner indicated that the savings of US\$1.5 million emanates from duplication of claims, lack of supporting documents and records, inclusion of items that did not qualify for duty free, etc.

As challenging as auditing may be, the IAD successfully conducted 71 audits and reviews of LRA's operating units and made 1,340 recommendations aimed at improving compliance with control policies and procedures throughout the LRA and saving revenues for the people of Liberia.

Company Audited	Amount Saved
Arcelor Mittal Duty Refund Claims	US\$ 626,944.41
Golden Veroleum Duty Refund Claims	221,190.89
Cavalla Rubber Duty Refund Claims	615,000
SGS Reimbursable Expenses	47,102.93
Total Savings	US\$1,510,238.23

LRA Commits To Building Employees' Capacity

Capacity development and training plays a very important role in helping organizations, the Liberia Revenue Authority (LRA) being no exception, to easily and professionally meet their aims and objectives with great efficiency.

Human resource development approaches, strategies, and methodologies also accelerate and facilitate the requisite attainment of organizational goals and improve individuals' performances in the work place.

In this light, the LRA, through its Human Resource Division is exerting all efforts to ensure that the training needs of employees are met and at the same time, adequately enhance their capacities to effectively perform their respective duties and responsibilities.

According to HR's record for quarter 4 of Fiscal Year 2016/2017, a total of 489 LRA employees were trained during the quarter under review – April to June 2017.

The statistics indicates that 477 of the employees were trained locally through workshops and other capacity development initiatives, while the remaining benefitted from international training experiences. Most of the international trainings benefitted staffs of the two core business departments of the LRA: Customs and Domestic Tax.

LRA Senior Capacity Development Officer Simpson S. Klay maintained that the Authority pays premium on empowering it employees and staff with update training and capacity development opportunities to catch up with the current realities and technologies in the work place.

"The HR Division stands ready to foster a top level manpower development and professional service delivery at the LRA," he says.

Mr. Klay noted that the up grading of employees' skills remains a top priority of the division in ensuring that the LRA achieves its prime mission of professionally, fairly, transparently and effectively collecting lawful revenues; facilitate legitimate trade and ensure social protection for the people of Liberia through its well-trained manpower across the country.

"We have a mandate to collect lawful revenues and we need to do it in line with international best practices, and this requires having the best quality of staff to perform with high level of professionalism," the LRA capacity development chief pointed out.

BATTLING MASS SMUGGLING

LRA Seizes Undeclared Vehicles



The Used Toyota Mini Bus smuggled and confiscated

The Liberia Revenue Authority (LRA), through its Anti-Smuggling and Intelligence Unit (ASIU) in June seized two vehicles that were smuggled into the country through the Freeport of Monrovia.

The vehicles were smuggled in a BIVAC Pre-shipment Inspection (PSI) sealed container.

The two vehicles, a Used Toyota Mini Bus and a Mitsubishi Pickup, which were on board a Container marked "MRKU4628339" from Australia, were illegally imported as car parts by the Inland Trading Center and cleared by the Sealine Marine Cargo Handling Inc, and intercepted on June 15.

This was the second time a container with smuggled goods from Australia had been intercepted in the country.

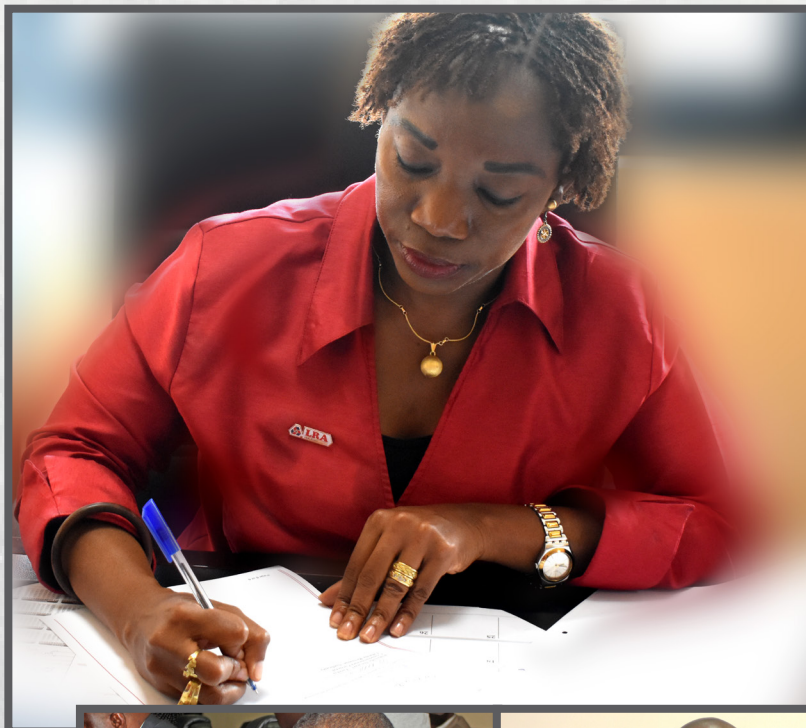
An LRA Anti-Smuggling investigation established that some vital parts of the vehicles including seats, doors and engines were disassembled and secretly concealed in the middle segments of the container. The investigation indicated that the vehicles were hidden deep among several other consignments and were not declared as items on the shipment listing by the consignee.

The LRA Anti-Smuggling discovered the criminal act following a robust inspection carried out by its Intercepting Officer and a Customs Examiner, who escorted the container to its destination in Paynesville.

The Mini Bus remained on the Container and was transported back to the Freeport of Monrovia for custody and the Mitsubishi Pickup which was immovable as a result of the disassembled parts, remained under the custody of the consignee to be returned to the Freeport of Monrovia. BIVAC was still investigating the serious infraction as this magazine went into printing.

Modernizing Tax Payment System

LRA Begins Payment Of Taxes Thru Bank Transfer



Though the newest in the African region, the Liberia Revenue Authority (LRA) is making strides to improve tax payment and compliance as witnessed in other countries.

The LRA, through its Transformation and Modernization Division (TMD), headed by Assistant Commissioner Rebert Kamei, is dutifully embarked on several vital programs and activities intended to improve service delivery, increase voluntary compliance and protect revenue collection.

Ahead of the several planned initiatives including e-filing, e-payment, payment of taxes using Mobile Money Service, Excise Stamp, Single Window, Destination Inspection Regime, Electronic Cash Registers, Police Ticket Tracking, Flag Receipts Verifier, and GSM Registration, the LRA in April launched the Direct Bank Transfer for

the payment of taxes.

AC Kamei said the initiative seeks to fast-track the taxpaying processes for taxpayers as well as to enhance the improved administrating of tax regimes by the LRA.

The milestone came into being on April 4, 2017 when the LRA signed an MOU with Commercial Banks in the country to facilitate the process of paying taxes through direct bank transfers.

The agreement is intended to modernize and simplify tax payment processes and as well stamp out the disadvantages and rising frauds associated with manager's cheques amongst taxpayers.

The signing ceremony was witnessed by the Executive Governor of the Central Bank of Liberia and heads of commercial banks operating in the country.

LRA Commissioner General applauded the commercial banks for accepting and complying with the LRA reform agenda of improving tax payment processes.

CG Tamba described the initiative is a key revenue milestone in tax payment, noting that the new system is cardinal to enhancing efficiency and effectiveness to strengthen voluntary compliance, tax net expansion and revenue protection.

According to CG Tamba, the New Direct Tax Transfer Systems is a key revenue indicator for the LRA and its coming into effect will improve revenue generation activities.

For his part the Executive Governor of the Central Bank of Liberia, Milton A. Weeks, said the new system brings credibility.

Also speaking on behalf of commercial banks, Henry F. Saamoi, Chief Executive

Continued on Page 17. ►

RURAL TAX REACHES OUT TO TAX PAYERS IN MARSHALL



Nearly 300 taxpayers received tax awareness and related literatures in April when the Rural Tax Business Office at HQ extended its ongoing awareness and engagement exercise to Marshall, Margibi County.

Before Marshall, the campaign had been taken to Buchanan, Tubmanburg and Kakata Cities, reaching out to taxpayers through Town Hall interactions and radio talk-shows.

Technically, the Marshall Tax Business Office (TBO) has a total tax roll of 408 taxpayers, and the engagement was among strategies intended to increase that tax roll and expand the tax net in the area.

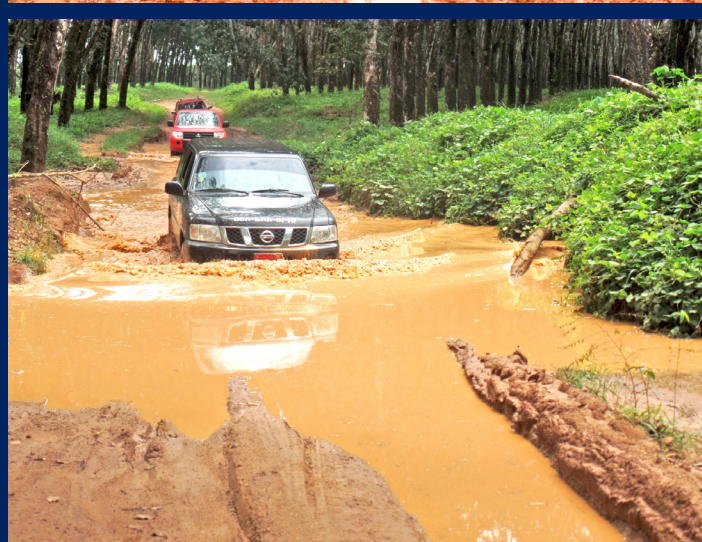
At the St. Paul Ecumenical High School in Unification

Town, the team headed by Manager Thomas Jallah met and discussed with the business community through an interactive engagement.

The interchange focused on the structure and function of rural TBOs, the taxes that are administered for collection, the role of the collectors in the process, the role of the taxpayers, tax payment process flow and strategy to enhance tax compliance.

The team also discussed the significance and process of obtaining a Tax Identification Number (TIN), held a radio talk show, toured the County Service Center and distributed several LRA information and tax brochures. The team further conducted spot verification checks, desk review and determination of delinquent and additional taxes due the government.

Partial view of participants at the Marshall engagement



CG Tamba Inspects Rural Tax Business Offices

The Commissioner General of the LRA, Elfrieda Stewart Tamba in early April inspected five rural tax Business Offices (TBOs) to boost the confidence of Senior Collectors and their staffs and acquaint herself with challenges they face in collecting the lawful revenues of the country.

En route to Zwedru City, Grand Gedeh County, to attend the fifth and final regional dialogue on Domestic Resource Mobilization, the CG toured and held talks with Senior Collectors at the TBOs in Kakata and Gbarnga cities in Margibi and Bong Counties respectively. Accompanied by the Commissioner of Customs, Saa Saamoi, and the Manager for Rural Tax Business Offices Thomas Jallah, the CG also inspected the Tapita, Ganta and Zwedru TBOs.

Senior Collectors at the TBOs welcomed the CG and team at their respective assignment areas and briefed her about progress, prospects and challenges in the discharge of their



respective duties. In general, most of the TBOs requested additional manpower (collectors and secretariat staff), constant electricity supplies, safes, as well as office equipment including photocopiers, computers, scanners, desks and chairs. The collectors said the lack of these important office materials and other logistic was negatively impacting the collections of revenue due the government.

LRA TBOs in many parts of the country, due to funding constraints, are in poor conditions and need infusion of appreciable resources from central government to transform into better offices that encourage taxpayers.

In response, the CG applauded the TBOs and their respective staff for their services to the state and urged them to reach out as much as possible to increase their tax rolls. CG Tamba assured the TBOs that the LRA administration was working to address their concerns, some of which she said were immediate.





LRA Women Join International Women's Day Celebration

A delegation of 20-women from the Liberia Revenue Authority (LRA), headed by Deputy Commissioner for Technical Affairs, Decontee King-Sackie, fully participated in the 2017 celebration of International Women's Day.

Held in Paynesville, outside Monrovia, the colorful event brought together women of Liberia from across the country, as well as ministries, agencies and commissions, to commemorate the day on March 8.

The LRA delegation was conspicuously recognized in red T-Shirts and a designed read, white and blue lappas (wrappers), representing the national colors of the country.

The 2017 celebration was held under the global Theme: "Be Bold for Change" and National Theme: Women Bold for Change for a Better World".

The day marks the enormous struggle that women around the world have made to gain equality and equal rights as well as to reflect

on the changes and progress that culminated in their international endeavor.

The celebration also coincided with the hosting of an International Women Colloquium in Liberia, an event jointly convened by President Ellen Johnson Sirleaf and the ex-Deputy Prime Minister of Spain, Ms. Maria Teresa Fernandez de la Vega.



► Modernizing Tax Payment System

Officer of International Bank Liberia Limited, welcomed the initiative. Mr. Saamoi said over the years, the banks have been experiencing difficulties with manager's cheques and with the coming in of the new system, he hope fraudsters will be identified. "This is a milestone in the banking sector to improve tax collection and tax payment," he said.

Kamei told the Revenue Watch that the introduction of this service in April this year has paved the way for

the payment of taxes through direct transfer from one account to another to the Revenue Transitory Account at various Commercial Bank.

This form of payment of taxes is a valuable transition from manual process of making payments by manager's check and cash to the LRA and CBL to an effective electronic payment mechanism.

The DirectBankTransferService allows the payer to instruct a commercial bank to debit a taxpayer's account

and credit the Revenue Transitory Account with the tax amount(s). This medium of payment enables the taxpayers to transact businesses without coming to the LRA office.

Currently only applicable to the payment of domestic taxes, the program is expected to be extended to other financial transactional services including the payment of custom duties. The following services are in line to be launched in coming months.

Other Modern Transformation

Mobile Money Tax Payment Service

The service which is expected to be launched in November this year, will create a channel for easy payments of taxes by means of using mobile money platform.

This new payment service will provide convenience and enhanced productivity.

The LRA, with support from the USAID Revenue Generation for Governance and Growth (RG3) project, is partnering with the Telecommunication Companies and Commercial Banks for the speedy completion of the mobile money tax payment platform.

Taxpayers will be able to carry out payment through LoneStar Cell/MTN and Orange from the comfort of their offices or any remote location with mobile connectivity or signal access

Excise Stamp Program

With the aim of eradicating smuggling and cross-borders illicit trade, the LRA is exploring means to introduce an Excise Stamp Program.

The program will bring about the placement of recognizable and authentic stamp on excisable goods and products manufactured and imported in the country.

The program is anticipated to increase the revenue generation and protect consumers of excisable products. With support from the RG3 Project, the LRA is set to inaugurate this initiative in February 2018.

Electronic Cash Register

This vital service will automate the process of accounting and reporting by Taxpayers and serve as a mean of ensuring accurate payment record and further promote transparency and accountability.

The Electronic Cash Registers or Point of Sale Devices will be deployed during the first phase to businesses, particularly within the hospitality sector.

This will provide an opportunity for the LRA to track and monitor all transactions carried out by businesses connected to the system.

The introduction of the Electronic Cash Register is expected to curb under declaration and increase revenue associated with Goods and Service Tax (GST). The first phase of this project will go live for in November of 2018.

Police Ticketing Tracking

The LRA will in early 2018 embark on electronic Police Ticketing Tracking system in Liberia.

The program which will ensure the tracking and monitoring of the issuance of tickets by electronic means to would-be traffic violators, will strengthen law enforcement and increase revenue collection through the automation of police ticketing.

With this, tickets for violation of traffic offenses will be issued and monitored through the system.

LRA, RG3 Conduct Taxpayer Perception Survey

What Are The Taxpayers Saying?

The Liberia Revenue Authority (LRA) in collaboration with the USAID Revenue Generation for Governance and Growth (RG3) project conducted a mobile taxpayer perception survey in April 2017 as a way of supporting the government of Liberia in developing an efficient and effective tax policy and administration system that stimulates economic growth.

The objective of the survey was to measure the general perception of the Liberian citizenry of the tax system with specific questions on social contract, corruption, and selected services.

by the system outages that LRA and RG3 are working to minimize through IT systems and electricity supply improvements.

The introduction of paying taxes through commercial banks in the counties should also help to address this issue.

Corruption is perceived to be high, however it is declining. 43% of respondents believe that there is corruption at the LRA.

taxpayer education and awareness as the most important factor in improving tax compliance. Taxpayers view radio as the most helpful outreach method. Yet, SMS communication is considered the second most important tool.

46% of taxpayers believe that the government spends taxes wisely, while 38% of non-taxpayers disagree.

LRA and RG3 work diligently to address the issues that were raised in the mobile taxpayer perception survey and in March achieved a 15% growth in revenue compliance as a result of a number of interventions. These interventions included SMS blasts to some 37,000 registered taxpayers by LRA and USAID RG3 project to urge them to file and pay annual income taxes on time to avoid penalties and interest.

Improvements in the performance of the Call Center as per advice from RG3 led to a drastic increase in taxpayer inquiries received by the Call Center from 5-8 calls per month to 189 calls in March of 2017.

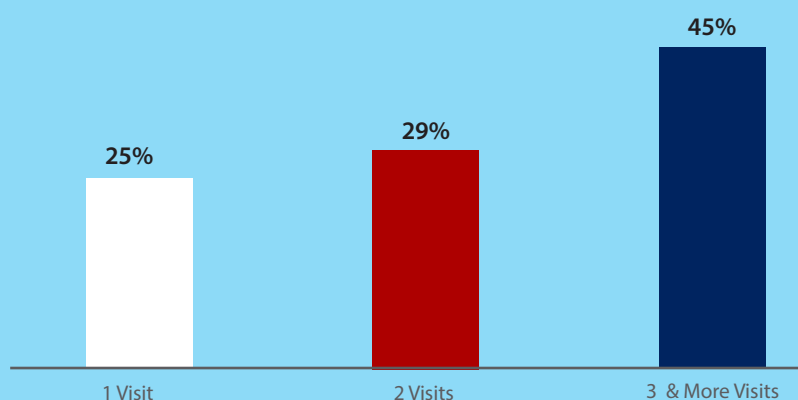
RG3 also helped to establish performance monitoring to identify and jointly address one of the critical bottlenecks undermining the performance of the Tax Administration Management System (SIGTAS).

LRA relies on the system to process a range of crucial transactions including assessment notices, payments, filings, among others. As a result, the performance of the system increased by some 25-35%.

Spearheaded by the Commissioner General, Elfrieda Steward Tamba, Deputy CG, Decontee King-Sackie, and Domestic Tax Department Commissioner, Darlington Talery Darlington, the LRA engagement seeks to make citizens more tax compliant to enhance revenue growth for development

As a result, the number of payment transactions increased by about 15% in March of 2017 as compared to March of 2016. Increase in payments from large, medium and real estate taxpayers was significantly higher, from 21% to 38%.

Graph 1. Number of visits to file and pay



In your recent memory, how many visits did it takes for you to file and pay your taxes at Liberia Revenue Authority? Reply with the number of visits.

This activity also helped to achieve Tax Administration Diagnostic Assessment Tool (TADAT) requirements.

The TADAT assessment conducted in June 2016 urged the LRA to conduct regular taxpayer perception surveys to monitor taxpayer satisfaction and perception of the tax system. Below are the main highlights from the survey which sampled 500 respondents.

Paying taxes is not easy. 74% of taxpayers had to make 2 or more visits to the LRA to file and pay their taxes successfully (See Graph 1 below).

In addition, 57% of respondents reported having to spend 30 hours on average doing so. This may be caused

While the corruption at the LRA. While the percentage is high, it is lower than the 54% reported by the World Bank Enterprise Survey of 2009 and the 68% reported by Transparency International and Afro barometer in 2015. It should be noted that the methodological differences may reduce the comparability of the data. Nevertheless, RG3 is planning to validate the findings during a pending survey that will focus exclusively on registered taxpayers. LRA Commissioner General Stewart Tamba has persistently described corruption in the revenue system as one of the greatest challenges affecting revenue that must be countered. 51% of taxpayers believe that LRA does sufficient outreach, while 46% of non-taxpayers disagree. Respondents view



Inside Legal Prosecuting for the Legitimate Taxes

LRA Associate Chief Counsel for Criminal Litigation Jimmy Bombo, explaining provisions for closure under the law during a Real Property Closure enforcement exercise

The Legal Department of the Liberia Revenue Authority (LRA) is one of the busiest Departments of the Authority involved in revenue recovery actions for the country.

Among others, the Department, while representing the legal interest of the LRA, ensures that the Liberian Government and people do not lost needed revenues through tax evasion, under-declaration and other forms of swindles.

Headed by Chief Counsel Atty. Max T. Duncan, and assisted by a corps of Associate Chief Counsels and Staff Attorneys, the department ensures that all Tax, Non-Tax, Criminal, Civil

and Administrative Hearings are handled with the utmost tenacity required for adequate legal representation.

During the last quarter, the Department was engaged with the adjudication 40 administrative and labor cases as indicated below, aimed at recovering and protecting state revenues.

The department in its fight against Corruption, Tax Evasion, including Tax Avoidance, ably represent the LRA in 13 administrative, civil and criminal cases. It concluded three administrative and file four appeals to the Tax Court for further argument.

The Department, out of 27 Labor cases, prevailed in 9 cases in its favor, with 5 cases on appeal at the National Labor Court, while the adjudication of the remaining 14 are still ongoing at Ministry of Labor.

The Department, in its fight against corruption concluded a major corruption case: Joseph Weeks vs. LRA in which LRA prevailed.

Under revenue enforcement actions, the Department completed petitioning and closure of 28 businesses, representing 100% closures from Large Tax, Real Estate, Customs and Medium and Small Tax Divisions for the period.



Court Sheriffs, LRA lawyers and Real Estate Enforcers presenting legal authorization of closure to a real property owners on Busnrod Island for failure to pay real property taxes



WATAF Chairperson Underscores Need for Compliance Measure In Financial Sector

Addresses General Assembly In Lome, Togo

(Monrovia Liberia April 11, 2017): The Commissioner General of the Liberia Revenue Authority (LRA) and current head of the West Africa Tax Administration Forum (WATAF), Elfrieda Stewart Tamba, in April addressed commissioner generals of the West African region, stressing the need to strengthen domestic resource mobilization and compliance measures in the financial sector.

The WATAF chair said strengthening domestic resource mobilization and compliance in the financial sector are cardinal to sustained economic development of West Africa, which the region and continent so badly need, desire and deserve.

CG Tamba made the call when she addressed a WATAF Assembly in Lome, Togo, attended by heads of revenue authorities in West Africa.

The WATAF Chairperson mentioned that the Lome gathering was intended for the general assembly of revenue bodies

in West Africa to review, endorse and implement effective compliance measures in the financial sector.

“We call on the leadership and relevant bodies of West Africa to champion this cardinal cause and reinforce nation building so as to accelerate the path to greater national development and poverty reduction,” Chair Tamba said, adding, “We can only lift our people from poverty if we strengthen domestic resource mobilization and undertake sound public expenditures for the public good of the majority.”

She believes that once the policy is implemented, it will help to alleviate poverty amongst West African Countries.

The LRA CG reminded her counterparts to be proactive in tackling some of the fundamental challenges WATAF is faced with including delays in the receipt of membership dues, staff gap, and delay in ratification of the formation of agreements.

WATAF Chair Elfrieda Stewart Tamba Meets ECOWAS President and Advances Proposal



In her capacity as chairperson of the West African Tax Administration Forum (WATAF), the Commissioner General of the Liberia Revenue Authority (LRA) Elfrieda Stewart Tamba has a great task of working with regional bodies to improve the process of taxation in the region.

As part of efforts in achieving this, CG Tamba in paid a courtesy visit on the ECOWAS President, H.E Marcel Alain de Souza, late February to discuss regional taxation issues.

During the visit, the WATAF Chair conveyed appreciation to ECOWAS for its support of WATAF initiatives including the sponsorship of over 30 persons in WATAF annual events and capacity development initiatives.

Chair Tamba proposed to the ECOWAS President the signing of an MOU as a conduit through which efficiency in tax administration and domestic resource mobilization can be enhanced throughout the region.

The key proposals of the meeting in Abuja, Nigeria, included:

- The establishment of a Department responsible for taxation within the ECOWAS organogram to provide

technical assistance on tax matters to member countries on request, advocate policy coherence were appropriate, advance the practice of taxation and domestic resource mobilization within the sub region particularly as donor support dries up. The focus of ECOWAS has been Customs and Trade. The acceptance of this proposal will complement the efforts of regional trade and integration by aiming to strengthen domestic resource mobilization, collaboration and tax will help deliver our region from the shackles of aid dependency.

- Establishment of a Tax Administration institute mirroring the similar objectives of WAFEM but with respect to taxation. The institute will be the premier institution in the region for the training of tax officials and research work in tax administration.
- The strengthening of ECOWAS support to WATAF.

On his part, ECOWAS President H.E Marcel Alain de Souza applauded the initiative by WATAF to strengthen its partnership with ECOWAS and its vision for enhancing tax administration strategically and assured the Chair of WATAF of his commitment to actualizing the MOU hopefully within the next three months after all due-diligence and formalities have been cleared by ECOWAS legal department.

STRENGTHENING PARTNERSHIP

FIRS Delegation Shares Experience With LRA



The Liberia Revenue Authority (LRA) is leaving no stone unturned in seeking and fostering international partnerships intended to boost its operations as the youngest revenue authority in the sub region.

The Authority in February signed a Memorandum of Co-operation with Federal Inland Revenue Service (FIRS) of Nigeria to strengthen ties between the two tax collecting bodies, and the LRA has begun benefiting from the partnership.

A 5-members FIRS delegation, headed by Mr. T. Kunle Oseni, spent five days in Liberia sharing valuable experience with the LRA Taxpayers Service Division, with the aim of enhancing the function of the division and suggesting recommendations to bolster revenue collection and tax compliance initiatives.

The delegation, while at the LRA, shared experiences on the progress FIRS has made over the years in working with the Nigerian people in providing tax education, strengthening revenue collection and protection, and enhancing tax compliance. The delegation also paid

a one-day visit to Grand Bassa County at the County Service Center as well as the port of Buchanan to interact with LRA staff assigned there.

At the close of the five days' knowledge-sharing engagement, the team made several recommendations, detailing prospects to enhance the work of the LRA and its services delivery and performance management.

Meanwhile, LRA Commissioner General Elfrieda Stewart Tamba assured the visiting delegation of the LRA willingness to incorporate findings of the recommendations into its policies.

The CG emphasized that the engagement is intended to actualize the partnership between the two revenue bodies. "This is a great opportunity for us that we have established an attitude that can be maintained through networking," CG Tamba added.

The agreement requires

technical assistance, within available resources, which may include assistance with programs, capacity building and training to enhance the skills of either Party. The LRA/FIRS agreement is part of efforts to modify and improve the standard of service delivery at the LRA.

Staff of Tax Payer Services Division, Communications Media & Public Affairs, Management Information System, Monitoring and Evaluation, and Legal departments were part of the knowledge sharing platform.



VISITING NETHERLANDS GOV'T DELEGATION PLEDGES TECHNICAL SUPPORT TO LRA

In an effort to bolster the technical capacity at the Liberia Revenue Authority (LRA), the Dutch Ministry of Foreign Affairs, through its Embassy in Accra, Ghana, has expressed firm commitment to provide technical support to the LRA.

The support activity will be directed to strengthening the LRA's capacity to effectively administer revenues and will be mostly tailored to building capacity in international taxation.

Making the disclosure late March, during an interactive engagement with Commissioner General Elfrieda Stewart Tamba and other top-level LRA officials, the head of delegation, Felix Lomans, said the technical assistance will cover Global Value Added Tax (VAT) and Goods and Service Tax (GST) tax training.

The training will be initiated through the Dutch International Bureau for Fiscal Documentation (IBFD). According to Felix, the support activity will also contain the provision of a one-year access to five LRA users to the IBFD database of the Global Tax Explorer, an online platform containing descriptions of over 215 national tax regimes outline including other vital tax and social security treaties, protocols, supplementary and models.

He named support as developing a training curriculum for the domestic tax operations of the LRA including tax planning and improving capacity in natural resource tax administration.

The Netherlands diplomat said the visit and engagement with the LRA was part of the Netherlands Tax Administration Diagnosis and Assessment Tool, known as the (TADAT) process and a continuation of partnership with the government of Liberia.

In her response, LRA Commissioner General Elfrieda Stewart Tamba thanked the Netherlands delegation for the visit and expressed immense gratitude for the support to the LRA.

She noted that the technical training initiative will play a significant role in making LRA greater and better. The Dutch Government in 2016 supported the training of 16 LRA employees in the Netherlands, following the TADAT Mission.

The training highlighted International Taxation and other aspects including Transfer Pricing.



The Mauritius Experience



LRA Eyes Establishing Fiscal Investigation Division

Indisputably, evidence has shown that there are frauds and leakages hurting the country's revenue system. It requires a consistent and concerted effort, backed by reforms and investigative vigilance that will help to protect the revenues.

It is in this drive that the Liberia Revenue Authority (LRA) has embarked upon several initiatives to protect the country's revenues from frauds and swindlers. One of these efforts is the establishment of a Fiscal Investigation Division (FID).

Through the division, the LRA will battle out and alleviate the practices of fraud, tax evasion and other unwholesome activities affecting revenue collection.

Being one of the newest revenue authorities on the continent, the LRA is exploring and learning from the experiences of successful revenue authorities. In mid-April, a delegation from the Mauritius Revenue Authority (MRA), invited by Commissioner General Elfrieda Stewart Tamba, was in Liberia to share their rich experience in Fiscal Investigation with the LRA.

The MRA has an unrivaled experience in setting up and running a functional fiscal investigating division that handle high profile cases in revenue collection and other tax related activities.

While in Liberia, the group interacted with the CG and staff of the Professional Ethics Division — the division currently investigation employees' professional conduct as well as revenue related frauds.

Representatives of the two revenue bodies exchanged ideas and experiences about technical support, best practices, and guidance in developing the necessary operating procedures, structures and functions of the proposed division.

"Let me thank you for coming to Liberia to visit the LRA and to provide some of the best practices you have at your institution," Commissioner General Tamba said. "We are very sure that this exchange of knowledge will help us improve our revenue collections and meet up with international standards and best practices."

LRA Receives OSIWA Grant To Help Bolster Tax Awareness and other Initiatives



Commissioner General Elfrieda Stewart Tamba's tireless drive in engaging local and international partners has always yielded very positive results. So was it with one of these engagements when the Open Society Initiative of West Africa (OSIWA) in May approved a US\$498,000 grant to the Liberia Revenue Authority (LRA) to help bolster the authority's domestic resource mobilization drive.

With the grant agreement signed between Abdul Tejan-Cole, Head of OSIWA's Dakar Office and Mrs. Elfrieda Stewart Tamba of the LRA, the grant will be released to the LRA in three tranches over a period of 18 months.

LRA Commissioner General Tamba during the signing ceremonies in Monrovia applauded OSIWA for the magnanimous support and noted that it would help the LRA in a significant towards achieving its goals.

She indicated that the grant will be used to conduct an audit in the maritime sector, develop a framework for tax expenditure reporting and produce the first comprehensive

tax expenditure report to include both customs and domestic tax, and accelerate the preparation of LRA Practice Notes.

According to the LRA Chief Executive Officer, the funding will further support tax awareness by the establishment of over 10 tax clubs in schools across the country.

This move is intended to begin to sensitize tomorrow's workforce about the importance of taxation and paying taxes as a civil responsibility.

The long-term aim is to facilitate voluntary compliance and a positive tax attitude for paying a fair share of lawful taxes thereby ensuring sustainable development for mama Liberia.

The OSIWA's funding agreement became successful through initial scoping mission from New York led by Vera Mshana, program officer of OSIWA's Fiscal Governance Program, in May 2016.

The Vera Mshana OSIWA-led mission met with LRA senior management under the coordination of the institution's policy team.



Seven Questions With

COMMISSIONER DARLINGSTON Y. TALERY

The Executive leadership of the LRA is comprised of five positions: the Commissioner General (CG), the Deputy Commissioner General for Technical Affairs (DCGTA) and the Deputy Commissioner General for Administrative Affairs (DCGAA). The two other major positions are the Commissioner of Customs and the Commissioner of Domestic Tax, both of which represent the business delivery arms of the Authority. In this median edition of the Revenue Watch, the Commissioner of Domestic Tax Department, Hon. Darlingston Y. Talery took off time from his very demanding schedule to respond to our questions. He tells us about his role and the contribution of the DTD in the collection of national revenue.

Revenue Watch (RR): Tell us about your work as Commissioner for Domestic Tax?

Darlingston Y. Talery (DYT): Welcome and thank you for this interview. As Commissioner for Domestic Tax Department, I lead the development and execution of annual overarching operational plans and compliance, and other strategies for the Domestic Tax Department to ensure that taxpayers are provided with the information required to comply with the law, that taxpayers are registered to enhance voluntary compliance, that all taxes and license fees payable are paid in full and on time, all tax revenues due are collected, and refunds owing to taxpayers are paid. My responsibilities include ensuring that tax audit and enforcement plans are developed and executed to encourage compliance and maximize revenues, and that outstanding tax debts are paid, while also ensuring that Domestic Tax Department staff are trained for their duties

RR: How important is your Department to Revenue Collection in Liberia?

DYT: The Department is one of the Core Departments of the LRA responsible to collect all domestic national revenues. It contributes about 60% to the national revenue budget of the Government of Liberia; that's how relevant the Department is!!

RR: How are you helping the LRA meets its annual targets?

DYT: The Department is a cogent part of the revenue collection of the LRA. Aside from contributing about 60% of the National Revenue Envelope, the Department also engages in robust education and awareness activities via tax dialogues, SMS and emails messages, radio talk shows, periodic announcements in both the print and electronic media, collaborative meetings with revenue generating stakeholders, inter alia, to ensure that taxpayers know and understand their rights and responsibilities in paying their fair share of taxes to the Government of Liberia. Additionally, revenue targets are also met through ►

- legal enforcement actions such as closure of businesses, and other court actions to ensure that tax compliance violators are duly penalized.

RR: Tells us your success stories

DYT: Despite several challenges and constraints, we have been able to make significant progress and scored some remarkable successes. These achievements are summarized as follows:

Our major success marks is that we have been able to exceed revenue targets for the past three years. Beyond that, we have worked to strengthen institutional capacities through, but not limited to the following: We developed the transfer pricing regulation and transfer pricing practice notes, trained staff in the application of transfer pricing regimes and also trained members of the Supreme Court of Liberia and other judges in the adjudicatory nature of transfer pricing. Also, as our mark of success, we have established the Exchange of Information Unit to combat tax evasion, tax fraud and other illicit tax issues; developed the Exchange of Information Manual. Further, we've developed the Audit Manual of the Natural Resource Sector; developed the policy guidelines for Advance Pricing Agreement, coupled with the implementation of the Community Partnership for Domestic Resource Mobilization in the Real Property Sector. We have also worked with other internal stakeholders within the LRA to develop Standard Operating Procedures for our various compliance functions, i.e., AAA, Audit and Enforcement. We continue to partner with the HR Division to develop programs that will strengthen the capacity of our staff so that their efficiencies on the job will improve. We have also developed our risk engine, in

the forms of a Risk Charter, Risk Committee and Risk Criteria for the purposes of understanding the likelihood of non-compliance and how to mitigate them. These are buttressed by collaborative tax dialogues with various members of the tax paying community including but not limited to the Chamber of Commerce, the Liberia Marketing Association, the Liberia Business Association, the Tailor Union of Liberia, as well as the Agriculture, Mining and Forestry associations, etc

Accordingly, there are tangible results being realized from the various interventions discussed above.

a. Under our Transfer Pricing Program, one audit case has progressed well with potential adjustment of US\$16m in reported gross revenue by the Multinational Enterprise.

b. To ensure transparency in the fight against tax evasion and illicit flow of capital, we received and have successfully completed and forwarded two exchange of information, (EOI) requests from the Government and people of India. One Tax Information and Exchange Agreement, (TIEA) has been completed with the Government of Canada awaiting signature, while another TIEA has been received from the Government and people of the United States of America; this request is currently being worked on. Additionally, one EOI request is pending from Liberia to the South African Competent Authority.

c. Our Community Partnership Project in the Real Property Sector is seeking to expand the real property tax base by about 100,000 properties. The collection of data began in early May; to date, we have enumerated about 5,000 properties in Montserrado County.

RR: What are the major challenges and how are you

working to counter them?

DYT: Some of the major challenges of the Department are, but not limited to:

Staff capacity gaps in sector specific taxation. That includes staff inadequacies in the knowledge of the tax laws as well as other attending laws and regulations. This is intensified by the high level of under declarations of sales and incomes by taxpayers, aggressive tax planning by multinational enterprises that leads to tax base reduction or profit shifting schemes, insufficient resources to effectively administer domestic taxation and inadequate knowledge capacity of tax advisors that leads to base erosion of taxes.

RR: What is your message to the taxpaying community and those who are not tax compliant?

DYT: My message is that everyone needs to develop tax payment consciousness to ensure that the social needs of the people of Liberia are provided. Everyone needs to pay their fair share of taxes as tax evasion is a crime and is punishable under the laws of Liberia. Tax avoidance is wrong and should be stopped. We all tend to hold the government accountable for development and basic social services, but you can only hold your government accountable for the development of your country when you pay your taxes; you don't have the moral right to do so if you don't pay!

RR: Your final words?

DYT: I pay my Tax, I am the Change! Pay your tax and be the change you want to see in your Nation!!



Peeping Into LRA Internal Security

Providing Safety For Taxpayer & Employees

By AJ Halley Moore

The need for security in every spheres of individual or organizational life is undisputable. The Liberia Revenue Authority is no exception. Security, like law, basically defines and limits the rights and actions of people in a given society or organization for safety reasons. Undoubtedly one must be trained and professionally incline to achieve compliance without overstepping the need for security.

The historicity of security clearly demonstrates how security progressed from individual concern to societal, communal or national concern. For instance, the social contract theory posits that societies, communities or nation states were formed as a result of the need to be secured. Similarly, Maslow's hierarchy of needs also ranked security considerably high. In the contemporary world current security trend makes it more compelling and increased security considerations at various levels. No one can now afford to neglect security in this modern period.

The Liberia Revenue Authority (LRA) purposely established the Security Management Section (SMS) to ensure the protection and safety of its staff, clients and assets. It is clear that the role of every

security infrastructure is to provide and ensure protection, safety and stability. SMS aim and routine functions are in line with this.

Basically, SMS renders protective services dedicated to the principle of maintaining order and security necessary for the collection and payment of lawful tax. Here, at the LRA, firm but fair actions focusing on the safety of people and property are usually designed and implemented in the form of access control.

In the discharge of this duty, the terrain has been challenging and somehow defying. People frequently question and openly invade with impunity security measures designed to protect them.

The proper wearing and display of identification cards, parking in designated parking lots, eating in offices are just the few examples SMS struggles to make things right.

Security in any environment should be appreciated instead of people frowning at them and ignoring actions implemented to enhance collective security.

People want to be protected without necessarily being subjected to any form of security checks. This makes physical

security challenging and frustrating.

Everyone wants to be safe in a peaceful environment but no one likes the security measures instituted to make this happen. This creates a security dilemma which is not peculiar to corporate security or the LRA, but to a reasonable degree, a national and worldwide phenomenon.

Security personnel usually come under huge criticism in performing their functions; however, the security system must work without creating scene that may be counterproductive.

Therefore, at the LRA, we work in the best interest of the taxpayers, our staff and facility. And in doing this, people must accept the fact that personnel and assets can't be protected without some measures developed to prevent, minimize or delay unwanted actions.

Physical walls or measures are built to guarantee protection. Nevertheless, individual's rights and dignity can be observed without rancor or losing sight of the intent of the regulation or policy being enforced. This is where professionalism counts, where we painlessly make people to understand and accept security check without potential risk induced by their refusal or failure to observe security measures.

But professionalism itself cannot be achieved without training. Training serves as a conduit for sound judgment or polite behavior in the performance of a task. This makes training of any sort very important to create the security awareness, and instill the security discipline required to peacefully achieve compliance.

Trained security personnel keeps focus on key security principles and organizational goal and ably nests same with the institution's overall objectives. In addition, trained security personnel can professionally ensure compliance without rancor. Physical security should not wrongfully be assumed to be a job that someone can perform without training.

At the LRA, our team is in pole position to adequately implement our mandate of providing security for all our clients, employees and assets by taking into considerations all measures applicable.

AJ Halley Moore is Manager for the LRA Security Management Section

How Is The LRA Logistics Section Contributing To Revenue Collection?

By Augustine Baysawala



Though it may not be on the front-lines directly enforcing tax compliance and implementing the Revenue Code of Liberia, the logistics Section of the Liberia Revenue Authority (LRA) plays a much unsung role in the revenue collection process.

In no uncertain term, the revenue collection process would face a huge blow, if not a collapse, in the absence of logistics to facilitate all the related processes. The absence of daily paper and computer supplies, supplies of genuine revenue receipts and related instruments are all required to ensure the collection of lawful revenue. They must be provided by the Logistics Unit. This is why "the Logistics Management Section is the bedrock in assisting all Business Units of the LRA which serves as an impetus in collecting Lawful revenue for the people of Liberia," says Logistics Manager, Augustine Baysawala.

He said Logistics management is a critical component to achieve business goals. Logistics is defined as the organized movement of materials, and

sometimes, people. The term logistics was originally associated with the military. You must coordinate and tie together your organization logistics system to achieve your objectives.

Currently, within the LRA, the Logistics Management Section comprises of four (4) units aiming at meeting the needs of all Units, Sections, Divisions and Departments. This Section is also responsible to issue out assets & inventory items procured by the Authority and proving such supplies and assets to business units or users as and when needed to ensure the effective and efficient operations of the Authority.

Stores Management Unit - is responsible for receiving supplies (Inventory & Assets), tracking of items procured by the entity, ensuring that they are Bar-coded/Tagged and maintained an up to date filling and record system of all transactions in and out of the premises. The Unit is also involved with the distribution of revenue instruments to include flag and rural receipts. Transport Management Unit – is

responsible to make sure that all divisions, sections, and units are fully supported as it relates to repair and maintenance and of all vehicles and service delivery.

Facility Management Unit – is responsible to maintain a decent work environment, for the effective operation of the LRA, at all times and nationwide in ensuring LRA staff have safe and dignified working environments to perform their duties.

Assets Management Unit- is responsible to issue out assets & inventory items procured by the Authority, and providing such supplies and assets to business units or users as and when needed to ensure the effective and efficient operations of the Authority.

Over the years, all these sections and units have worked diligently and contributed significantly to the collection of Lawful revenues.

Mr. Augustine Baysawala, MBA is Manager for Logistics Management

SEVEN Questions With Customs Commissioner SAA SAAMOI

The very crucial responsibility of collecting domestic revenue is shared between the Department of Domestic Tax and the Department of Customs –the two ‘core business’ arms of the LRA. While the DTD is charged with domestic tax administration and has the basic objective to increase and coordinate control over all categories of taxpayers, the Customs Department is responsible for collecting the revenues emanating from the duties levied on imported goods. Basically the main taxes collected by Customs include import duties, international goods and service tax (GST) and excise tax for excisable goods. The Department of Customs, indeed, has a very significant role to play in the collection of lawful revenues to support the national budget – and by extension national development. Besides collecting revenues and facilitating international trade, the Department of Customs also contributes enormously to the maintenance of state and human securities, ensuring that goods and products entering the country are safe both for human consumption and security. The man in charge of this challenging responsibility is Customs Commissioner Saa Saamoi. In this interview with Chief Editor D. Kaihenneh Sengbeh, Commissioner Saamoi tells the Revenue Watch what his responsibilities are and how is his department contributing to revenues collection in Liberia—outlining challenges and successes.



D. Kaihenneh Sengbeh (DKS):

Tell us about what does your work entails as Commissioner of Customs?

Saa Saamoi (SS): As Customs Commissioner, I have the statutory responsibility to superintend the collection of duties and all border taxes on international trade across the Customs territory of Liberia which is comprised of sea, air and land borders. In this role I am, in short, the Chief Customs Collector of the LRA but also with

a responsibility to the public for the facilitation of legitimate international trade. In order fulfill the Government's requirement to raise revenue for public spending and at the same time meet the expectation of the trade community for efficient border clearance, I have to employ a strategic approach to strike the appropriate balance between border controls to protect the revenue and trade facilitation to minimize border compliance cost to traders. I also have the responsibility, in collaboration with other border

security agencies, to contribute to the enforcement of border security through a systematic control of cargo and international travelers. In order to protect the environment and consumers my job also requires that the customs border management program includes the prevention of cross-border trade in illicit goods, ozone depleting substances and food & pharmaceuticals detrimental for human consumption or use. Customs serves as the repository for our country's international trade data. All these functions in the office

of the Commissioner of Customs are accomplished through coordinated border management with state agencies, foreign counterparts, and private sector actors of the international supply chain in the margins of national and internal laws governing trade and customs.

DKS: How important is your department to Revenue Collection?

SS: The significance of the Department of customs to revenue collection can be empirically measured by the size of our contribution to the total domestic revenue. Over the last three years customs has contributed the annual average of 42% to the domestic revenue.

DKS: How are you helping the LRA meets its annual targets?

SS: As Customs Commissioner, I routinely gauge our system for sources of revenue leakage and put in the appropriate controls to minimize revenue loss and grow the revenue. This is accomplished by the leadership and motivation I provide to a team of dedicated Customs staff who at every layer of their functions contribute to the Customs component of the revenue package the LRA delivers to the national budget.

DKS: Tell us your success stories

SS: The main areas I have succeeded as Commissioner of Customs are:

(1) Mobilizing a dedicated team with which I have worked to minimize to the lowest levels the revenue loss to Government due to compromise between staff and importers or their agents. This is evident by the growth and share of customs revenue in the domestic revenue basket.

(2) The second area of success, though with a lot more still to do, is capacity building in Customs. External experts and even locals do acknowledge the positive

difference between the customs of several years ago and the customs of today in Liberia. At the moment, we can boast of at least five senior and mid-level managers with graduate degrees in customs and more than four senior and mid-level managers that have gained from professional exposures with the World Customs Organization (WCO) through fellowships and career development programs spanning minimum six weeks and up ten months in Brussels. Several years ago, Liberia Customs was a mere recipient of capacity building assistance. With the capacity building efforts we have made over the last few years, the story has changed. We have staff accredited to provide capacity building assistance to other countries in the sub-region on the implementation of the WTO Trade Facilitation Agreement. We also have staff who have already begun providing capacity building assistance to other customs administrations in the sub-region at the request of the International Monetary Fund AFRITACWest2. I am proud we have reached a level where we are both recipients and providers of capacity building assistance. We want to build on this initial success to have more internally competitive customs experts in Liberia Customs.

DKS: What are the major challenges and how are you working to counter them?

SS: The major challenge I have faced since my incumbency, first as Acting Commissioner of Customs in 2014 and later as the substantive Commissioner of Customs in 2015, is the poor quality of staff in the lower tier of the customs personnel. As much as skills have been upgraded to high quality for senior and mid-level managers, most of the lower tier staff are largely incompetent and untrainable. We are working with the Human Resource Division to deal with the inadequacies using the WCO competency framework.

The second of the two major challenges is the mere fact we (Liberia Customs) still do not have ownership of our IT system, ASYCUDA. To be reliant on foreign financial means and IT skills means that the pace of our reforms in Customs will always be determined by donors and external IT experts. The solution requires a policy approach whereby the LRA is financed by a percentage of the revenue we collect. This will allow for medium to long term planning and investment by the tax administration including, inter-alia, investment in IT systems, IT personnel skills, IT infrastructure and infrastructure at ports and land borders.

DKS: What is your message to the taxpaying community and those who are not compliant?

SS: We have received commendations from taxpayers involved in international trade on the gains we have made in Customs. I want to reaffirm, on behalf of my team, that there is a lot more we are working on to improve border clearance time, minimize compliance cost and reduce extortion by unscrupulous staff and customs brokers. Trade facilitation is my heartbeat. On the other hand, I would like to remind the business community that compliance with customs and tax laws is cheaper and more profitable for any business while customs and tax fraud can be very costly to the breaking down of a profitable business.

DKS: Your final words

SS: I have had the opportunity to build a great career in customs and to work with a great team of staff of the LRA and dedicated customs professionals; but I am particularly honored to work with a Commissioner General that has the passion to build a strong and efficient tax administration under the principles of fairness and transparency.

Commending Commissioner General Tamba For Championing The Cause For Tax Compliance

By Alvin Jask

Until quite recently, many Liberians didn't know much about paying taxes. Therefore issues of paying taxes and related matters had not been on the front burner of national discourse. However, with the advent of the LRA in 2014, a new chapter had since opened, where in many persons do not only know about taxes, but specific tax types and their responsibilities to pay their taxes.

No doubt, the culture of paying lawful taxes in Liberia is one of the newer innovations by the illustrious Commissioner General of the Liberia Revenue Authority (LRA) Mrs. Elfreda Stewart Tamba. As head of the LRA, CG Tamba has vigorously led a team of professional individuals to collect millions of dollars, as required under the law, to support the national budget. In the midst of unending serious challenges and constraints including limited budgetary support, frauds and low technological strength, the LRA, under the stewardship of Madam Tamba, has met budgetary targets set by the national legislature.

This is an effort that deserves very high commendation from well-meaning Liberians whom apparently lost this sense of nationalism as a result of a brutal civil conflict.

The crisis, as people may be aware, hugely escalated the high illiteracy rate in the country, thereby impacting every facet of life including that of the culture of paying taxes.

The reintroduction and enforcement of a tax compliant culture being created by CG Tamba would now create the enabling environment for the collection of lawful "Tax Dollars" and at the same time make taxpayers aware of their benefits therefrom—as the taxes paid are used by government for the wellbeing of the state and its people.

This visionary move by Commissioner General Tamba and her strong team of officials and staff is encouraging Liberians and all residents of the country, to engage in the payment of their fair share of the state's entitlements: taxes

Moving forward with this excellent initiative would mean the reawakening of the one-time vibrant culture of nationalism that disappeared as a result of long years of civil conflicts in Liberia. Indeed, Commissioner General Tamba is championing a great cause of collecting the lawful revenues of the state.





Representative of MACs and LRA officials after an engagements meeting on strengthening collaboration to enhance revenue collection

How are Sector Ministries Contributing To The Revenue Envelop?

The Liberia Revenue Authority (LRA) through the Sector Ministry Section has the obligation to regulate and enforce the collection of Non-tax Revenue, Administrative fees and Charges in accordance with the Liberia Revenue Code as well as other applicable laws.

The LRA, in collaboration with Ministries, Agencies and Commissions derive appropriate strategies to identify, protect and collect the LAWFUL revenue and strengthen the mechanism to prevent leakages of potential revenue, thereby expanding the revenue envelop of mama Liberia.

There are twenty six (26) MACs contributing to the collection of Non-tax revenue and Administrative fees. Revenue collected from these fees constitute approximately ten percent of the Revenue collected from Domestic Taxes.

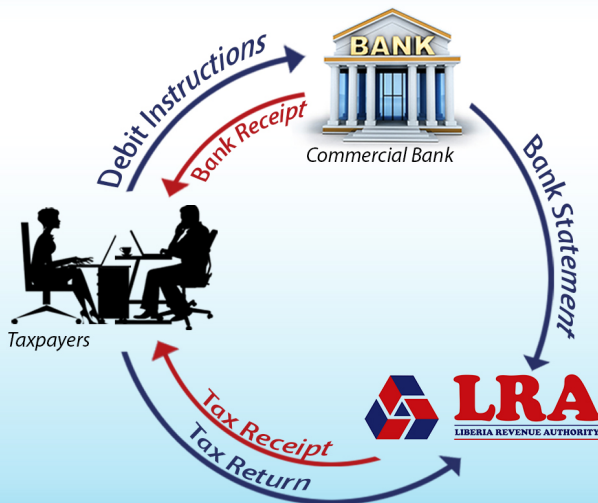
The Ministries of Agriculture, Commerce, Information, Justice, Labor, Public Works, Transport, Youth & Sports, Post & Telecommunications, Education, Foreign Affairs, Lands Mines & Energy, Internal Affairs, Health as well as the Forestry Development Authority, Liberia Business Registry, Temple of Justice (judiciary), Liberia National Fire Service, Bureau of Immigration & Naturalization, Center for National Documents and Records, General Service Agency, Liberia Telecommunication Authority, National Investment Commission, and the Environmental Protection Agency are among institutions that make up the MACs.

During the 2014/2015 and 2015/2016 fiscal periods, the MACs has contributed nearly US\$37, respectively representing US\$16.7 million and US\$19.9 million in each of the fiscal periods.

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How does it work?



Step#1:

Obtain Tax Return Form from the LRA website or one of the LRA Taxpayer Service Centers.

Obtain Transitory Account Payment Instruction Form from any Commercial Bank, LRA Tax-payer Service Center and/or on the LRA website.

Step#2:

Complete a return for each payment and determine the taxes to be paid. Instruct your bank to debit your account for the amount determined using the payment instruction form.

Step#3:

Obtain Payment Confirmation Receipt from the Commercial Bank either physically or electronically (e-mail).

Step#4:

Submit a scanned copy your tax return(s) electronically or physically to LRA for returns processing and updating of your tax account.

Step#5:

LRA will subsequently update your tax account and issue you a valid receipt within 24 hours after the submission of a copy of your return form.

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LRA CAPTURES INTER MINISTERIAL Trophy







LRA CHAMPIONSHIP CELEBRATION ACTION PICTURES





LRA Kickball Team Shines Again: *Defeats U.S. Mission Liberia In Friendly*



Replicating their impressive performance and agility, the 2017 Inter Ministerial League Kickball Champions, Liberia Revenue Authority (LRA), over the weekend, defeated the U.S. Mission Liberia in a lively friendly kickball match.

The Revenue Collectors which proved to be too strong for the U.S. Mission Liberia team obtained 6-home runs to win the friendly encounter 6 to 5.

In the football category, the U.S. Mission forced the LRA to a 1-1 all draw after a late equalizer.

The match played at the campus of the American International School of Monrovia in Sinkor, was part of efforts to cement cordial relationship between the LRA and the U.S. Mission Liberia Locally Employed Staff Association.

Meanwhile, the LRA Management team has praised the U.S. Mission Liberia for the invitation and promised to honor same again if extended.



CUSTOMS BUSINESS OFFICES AND LOCATIONS

Bo Waterside Customs Business Office

Bo Town
Tewor District
Grand Cape Mount County
Monrovia, Liberia
0888572572/0770572572

Freeport Customs Business Office

Freeport of Monrovia
Bushrod Island
Montserrado County
0888572572/0770572572

Liberia Petroleum Refining Company Customs Business Office

Liberia Petroleum Refining
Company
Bushrod Island
Montserrado County
Monrovia, Liberia
0888572572/0770572572

Parcel Post Customs Business Office

Ministry of Post &
Telecommunication
Carey & McDonald Streets
Montserrado County
Monrovia, Liberia
0888572572/0770572572

Ministry of Lands, Mines & Energy Customs Business

Capitol Hill
Montserrado County
Monrovia, Liberia
0888572572/0770572572

James Spriggs Payne Customs Business Office

Sinkor/AirField
Montserrado County
Monrovia, Liberia
0888572572/0770572572

Roberts International Airport Customs Business Office

Harbel
Margibi County
Monrovia, Liberia
0888572572/0770572572

Buchanan Customs Business Office

Buchanan City
Grand Bassa County
Monrovia, Liberia
0888572572/0770572572

Greenville Customs Business Office

Greenville City
Sinoe County
Monrovia, Liberia
0888572572/0770572572

Harper Customs Business Office

Harper City
Mary Land County
Monrovia, Liberia
0888572572/0770572572

Toe Town Customs Business Office

B'hai Town
Gbazon District
Grand Gedeh County
Monrovia, Liberia
West Africa
0888572572/0770572572

Butuo Customs Business Office

Butuo Town
Buyah District
Nimba County
0888572572/0770572572

Loguatu Customs Business Office

Loguatu Town
Gbelaygeh District
Nimba County
Monrovia, Liberia
0888572572/0770572572

Ganta Customs Business Office

Ganta City
Bain Garr District
Nimba County
Monrovia, Liberia
0888572572/0770572572

Jorwah Customs Business Office

Jorwah Town
Panta District
Bong County
Monrovia, Liberia
0888572572/0770572572

Yealla Customs Business Office

Yealla Town
Zorzor District
Lofa County
Monrovia, Liberia
0888572572/0770572572

Mendicorma Customs Business Office

Mendicorma Town
Foya District
Lofa County
Monrovia, Liberia
0888572572/0770572572

RURAL TAX BUSINESS OFFICES

Buchanan Tax Business Office

Buchanan City
Tubmanburg & Roberts
Street
Grand Bassa County
0888572572/0770572572

Gbarnga Tax Business Office

Gbarnga City
Bai T. Moore Boulevard,
Adjacent Dominion Church
Bong County
0888572572/0770572572

Ganta Buchanan Tax Business Office

Ganta Main Street, Opp.
Pearson School
Nimba County
0888572572/0770572572

Sanniquellie Buchanan Tax Business Office

Sanniquellie City
Circuit Court Building
Nimba County
0888572572/0770572572

Tappita Tax Business Office

Tappita City
Tappita Main Street
Nimba County
0888572572/0770572572

Zwedru Tax Business Office

Zwedru City
Zwedru County Center
Grand Gedeh County
0888572572/0770572572

Toe Tax Business Office

Toe Town
Grand Gedeh County
0888572572/0770572572

Weboo Tax Business Office

Fish Town
River Gee County
0888572572/0770572572

Harper Tax Business Office

Green & Mechlin Street,
Harper
Harper City
Maryland County
0888572572/0770572572

Pleebo Tax Business Office

Pleebo City Hall
Maryland County
0888572572/0770572572

Grand Kru Tax Business Office

Barclayville City
Administrative Building,
Grand Kru County
0888572572/0770572572

Greenville Tax Business Office

Johnstone St. Adjacent the
Prison Compound
Greenville City
Sinoe County
0888572572/0770572572

Cestos Tax Business Office

Former UNMIL Base,
Cestos City
Rivercess County
0888572572/0770572572

Kakata Tax Business Office

Administrative Compound
Kakata City
Margibi County
088572572/0770572572

Mashall Tax Business Office

Smell-No Taste Community,
Unification City
Margibi County
0888572572/0770572572

Bensonville Tax Business Office

Gardnersville Town Hall,
Bensonville
Montserrado County
0888572572/0770572572

Robertsports Tax Business Office

Robertsport City Grass –
Field Road
Cape Mount County
0888572572/0770572572

Bo-Water Side Tax Business Office

Bo-Water Side
Grand Cape Mount County
0888572572/0770572572

Via Town #3, Tax Business Office

Tubmanburg City
Bomi County
0888572572/0770572572

Bopolu Tax Business Office

Gbarpolu County Service
Center
Bopolu City
Gbarpolu County
0888572572/0770572572

Voinjama Tax Business Office

Adjacent Monrovia Parking,
Zorzor
Voinjama City
Lofa County
0888572572/0770572572

Bazzie Quarter Tax Business Office

Kolahun Parking, Voinjama
Kolahun City
Lofa County
088572572/0770572572

New Foya Road, Tax Business Office

AG Quarter Foya
Foya City
Lofa County
0888572572/0770572572

Foya Highway Tax Business Office

Opposite Kolahun Market,
Kolahun City
Lofa County
0888572572/0770572572

**URBAN
SERVICE
CENTERS**

Temple of Justice Service Center

Capitol Bypass
Capitol Hill
Monrovia
Monteressado County
0888572572/0770572572

Ministry of Transport Service Center

Carey & Warrant Street
Central Monrovia, Liberia
0888572572/0770572572

Ministry of Commerce & Industry Service Center

Ashmun Street
Central Monrovia
0888572572/0770572572

National Elections Commission Service Center

9th Street Sinkor
Monrovia, Liberia
0888572572/0770572572

Liberia Business Association Service Center

AB Tolbert Road
Paynesville City
Montserrado County
0888572572/0770572572

Robert International Airport Service Center

Robert International Airport
Margibi County, Liberia
0888572572/0770572572

Ministry of Finance & Development Planning Service Center

Ministry of Finance &
Development Planning
Broad & Mechlin Street
Monrovia, Liberia
0888572572/0770572572

Ministry of Foreign Affairs Service Center

Ministry of Foreign Affairs
Capitol Bye Pass
Capitol Hill

Monrovia, Liberia
088572572/0770572572

Freeport of Monrovia Service Center

Freeport of Monrovia
Bushrod Island
Monrovia, Liberia
088572572/0770572572

Liberia Business Registry Service Center

Nelson Street, Front Street
Monrovia, Liberia
0888572572/0770572572

Ministry of Labor Service Center

Ministry of Labor UN Drive
Monrovia, Liberia
0888572572/0770572572

Land, Mines & Energy Service Center

Ministry of Lands, Mines and
Energy
Bassa Community
Capitol Hill
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Withholdings on wages and salaries;
Due on or before the 10th day of the following month. Covers: Employers

CONTRACT SERVICES

Withholding on Services Rendered -
Due on or before the 10th day of the following month. Covers: Contractors

GOODS AND SERVICES TAX

(7%-15%) - Due on or before the 21st day of the following month. Covers: Restaurants, Hotels, Car enters, Telecommunications communication companies and Manufacturers

EXCISE TAX

Due on or before the 21st day of the following month. Covers: Producers and sellers of alcoholic and non-alcoholic beverages.

PRESUMPTIVE TAX

(4%) Due on or before the 15 days after each quarter (i.e., 1st quarter payment is due April 15th) Covers: Small business whose gross annual sales are L\$ 200,000 - L\$3,000,000

Advance Payment on CORPORATE INCOME TAX

(2%) Covers: All Medium Taxpayers (annual income between L\$ 3,000,000 - L\$ 30,000,000) and Large Taxpayers with gross annual sales above L\$30,000,000

REAL ESTATE TAX

Due between January 1st and June 30th. Covers: All land and real property owner

INCOME TAX RETURN

(Filing and Payment) Due on or before the March 31st of each calendar year

- CORPORATE INCOME TAX
- PERSONAL INCOME TAX

Covers: All businesses and persons earning income from Liberia

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