

Paperless Declaration Begins

COMMITTED TO COUNTRY

86-years & 78-years
Visually Challenged Citizens
Walked In To Pay Their Taxes

USAID/RG3 Boosts
LRA Real Estate
Mapping Project

CG Tamba Assures
Modern Customs
Administration As LRA
Observes ICD

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)

The fourth edition of the Revenue Watch is here, and we are glad to have you reading it as always. This is just why we have published it!

The Revenue Watch, a quarterly publication by our Communications, Media and Public Affairs Section, is one of our many channels of communication and ways of reaching our valued taxpayers and the general public, inclusive of local and foreign partners and international audience.

This edition of the Revenue Watch is packaged with key happenings within, and efforts of the LRA over the last three months covering January to March 2018.

Highlights include the digitizing of our tax payment system, with the launch of the e-filling platform and the paperless declaration system.

Nearly four years after its establishment, the LRA is continuously using technology to transform the Country's revenue administration. The LRA remains committed to introducing new technologies in modernizing and transforming revenue collection in Liberia.

I strongly believe that there is no way we can improve and bolster domestic resource mobilization in the absence of innovation, automation and the application of technology, zero tolerance for corruption, legal compliance among others. We are jealously achieving this roadmap, part of which are the launch of the e-filling platform and the paperless declaration system. Also, this edition highlights our revenue performance for the period, and the major importers and exporters.

At the LRA, like I always say, we keep striving to remain proactive in the provision and dissemination of timely and professionally packaged information that help sensitize our people in order to positively impact revenue collection in the country.

I hope that this piece of work provides an excellent reading for you, as we remain obliged and engaged to improving voluntary compliance in order to ensure higher levels of tax compliance for the development of Mama Liberia, through the Government's Pro Poor Agenda.

Enjoy your reading!

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

REVENUE WATCH

MAGAZINE

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Letter From The Chief Editor



D. Kaihenneh Sengbeh
Manager of Communications
Media & Public Affairs Section

Thanks for grabbing a copy of the latest edition of the Revenue Watch!

I am exceptionally excited to see the third quarterly edition of the Revenue Watch (January - March), containing information and success stories and articles about the work of the LRA and its valued partners and stakeholders.

The edition comprises at least 25 stories and articles that highlight Major activities of the LRA for the period under review. These articles and stories are further categorized into News, Partnership & Engagements, Recognition, Articles and Interview.

Also, in this edition you will see our key tax due dates, Revenue Performance for the quarter under review, top 10 importers and taxpayers, locations of LRA Tax and Customs Business offices across the country, your frequently asked question interview, among others.

Whether you choose to read from the first to the last page, or in segments

based on topics, you will definitely find interesting information that will enhance your knowledge about the work we do at the LRA.

Producing this quarterly Magazine would not have been possible without the full cooperation of the Assistant Commissioners, Managers and Commissioners who provided us the requested information for writing and editing.

Commissioner General Elfrieda Stewart Tamba never ceased pressing for updates and progress on the magazine, and making her professional and relevant inputs. The CG's persistent queries and demand for meeting the publication deadline was quite a great stimulus in getting this work done.

Now, we are glad that you can read it. Enjoy it.

Thank you.

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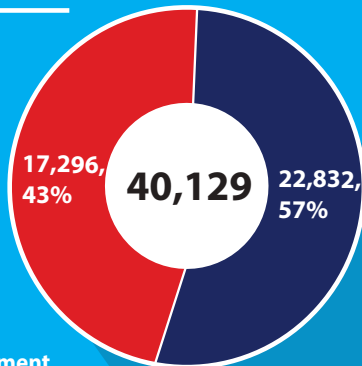
Procedure For Clearing Air Freight
Procedure For Processing Imports At Sea Ports
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TAX DUE DATES

REVENUE PERFORMANCE

MONTHLY UPDATE

JANUARY REVENUE OUTTURN

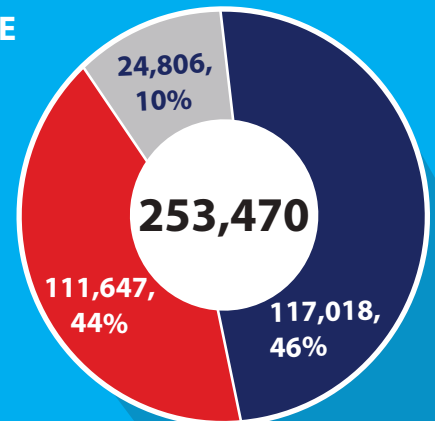


- External Resources
- Domestic Tax Department
- Customs Department

The gross revenue collections for the month of January 2018 were US\$29.534 million and LRD 1.334 billion. The consolidated value at the average monthly rate of 125.88LRD/1USD is US\$40.129 million. This amount registered an over performance of US\$3.57 million, an equivalent of 10 percent against a target of US\$36.558 million.

Total collection for the month in the current fiscal year, when compared to the same period last fiscal year, a decline of 10 percent in total revenue and Domestic Revenue was registered. The decline in total revenue experience in the current period is attributed to low revenue intake from Maritime, LPRC Road Fund, Service tax and GSM license. Together they account for 97 percent of the total decline. In terms of the core revenue departments, Domestic Tax Department accounted for US\$14.965 million and LRD989.892 million, consolidated value US\$22.832 million, representing 57 percent of the total collection, and Customs department accounted for US\$ 14.568 million and LRD343.799 million, with consolidated value of US\$17.296 million, representing 43 percent of the total collection.

YTD-DOMESTIC REVENUE PERFORMANCE



- External Resources
- Domestic Tax Department
- Customs Department

The year to date gross revenue collections (July-January 2018) were US\$172.911 million and LRD 11.160 billion. The consolidated monthly aggregate value was US\$268.022 million. However, of the total collection US\$11.344M and LRD359.304M were obligations for last fiscal year 16/17 but actualized in this fiscal year. The current collections year to date were US\$ 161.565 million and LRD 10.799 billion. This includes World Bank International Development Association Grants US\$20.000M on the current fiscal year 2017/18 as an overdraft. The consolidated value is US\$253.470 million, against a target of US\$250.761 million, registered a surplus of US\$2.709 million or 1.1 percent. When compared to the same period of last fiscal period, a negative growth of 17 percent was registered. Domestic Tax Department accounted for US\$72.179M and LRD 5.344 billion. The consolidated monthly aggregate value, US\$117.018 million was realized, representing 46 percent of the total collection. Customs Department accounted for US\$64.580 million and LRD 5.455 billion. The consolidated monthly aggregate value, US\$111.647 million was realized, representing 44 percent of the total collection. Total amount on account of External resources realized for the period was US\$24.806 million or 10 percent of the total collections to date.



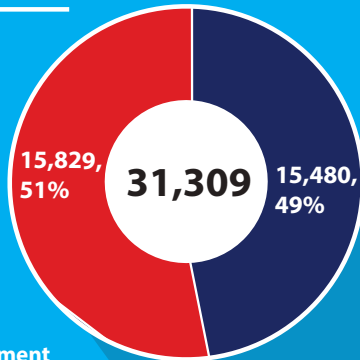
The LRA, with support from RG3, officially launched e-filing platform in Liberia in March

The system enables taxpayers to easily file Business Income Tax Returns, initially targeting corporate entities, with other tax kinds subsequently following.

REVENUE PERFORMANCE

MONTHLY UPDATE

FEBRUARY REVENUE OUTTURN

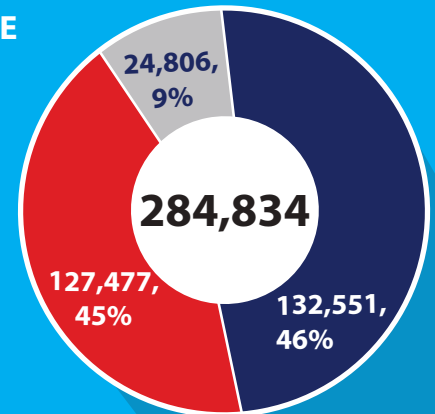


■ External Resources
■ Domestic Tax Department
■ Customs Department

The gross revenue collections for the month of February 2018 were US\$23.758 million and LRD 945.779 million. The consolidated value at the average monthly rate of 125.25LRD/1USD is US\$31.309 million. This amount registered an over performance of US\$0.03 million, an equivalent of 0.01 percent against a target of US\$31.278 million.

Total collection for the month in the current fiscal year, when compared to the same period last fiscal year 16/17, domestic revenue dropped from US\$35.98 million to US\$31.31 million, an equivalent of US\$4.7 million or 13 percent. The drop in domestic revenue experience in the current period is attributed to low revenue intake from LPRC Road Fund, GSM Licenses, Maritime Revenue, and non-remittance of dividends budget support from National Port Authority. Together they account for 60 percent of the total decline. In terms of the core revenue departments, Domestic Tax Department accounted for US\$10.269 million and LRD649.910 million, with consolidated value US\$15.480 million, representing 49 percent of the total collection while Customs department accounted for US\$ 14.489 million and LRD295.868 million, with consolidated value of US\$15.829 million, representing 51 percent of the total collection.

YTD-DOMESTIC REVENUE PERFORMANCE



■ External Resources
■ Domestic Tax Department
■ Customs Department

The year to date gross revenue collections (July-February 2018) were US\$196.670million and LRD 11.106 billion. The consolidated monthly aggregate value is US\$299.371 million. However, of the total collection US\$11.344M and LRD359.304M were obligations for last fiscal year 16/17 but actualized in the current fiscal year. The current collections year to date are US\$ 184.369 million and LRD 11.620 billion. This includes World Bank International Development Association Grants US\$20.000M as advanced on the current fiscal year 2017/18. The consolidated value at the average change rate of 115.66LRD/1USD is US\$284.834 million, which against a target of US\$282.039 million, registered a surplus of US\$2.795 million or 0.99 percent. When compared to the same period of last fiscal period, a decline of US\$56.802 million, resulting from 6 percent in domestic revenue and 11 in external resources respectively. Domestic Tax Department accounted for US\$82.448 million and LRD 5.994 billion. The consolidated monthly aggregate value, US\$132.551 million was realized, representing 46.5 percent of the total collection. Customs Department accounted for US\$78.070 million and LRD 5.751 billion. The consolidated monthly aggregate value, US\$127.477 million was realized, representing 44.8 percent of the total collection. Total amount on account of External resources realized for the period was US\$24.806 million or 8.7 percent of the total collections to date.



TAXPAYER ADVOCATE SERVICE

YOUR VOICE
AT THE LRA

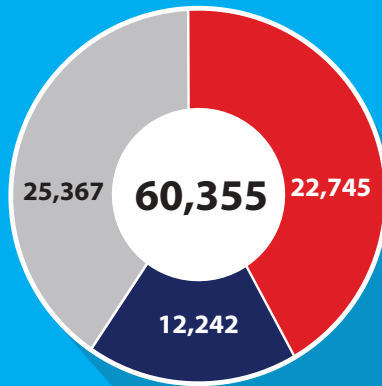
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WE ARE HERE TO SERVE YOU

REVENUE PERFORMANCE

MONTHLY UPDATE

MARCH REVENUE OUTTURN



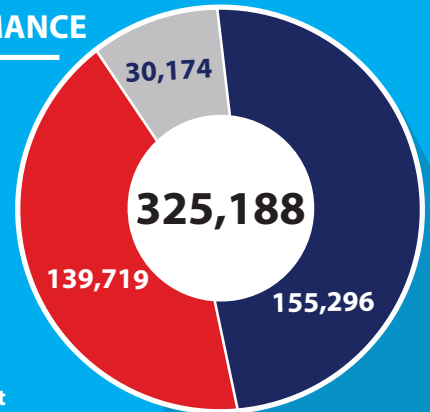
- External Resources
- Domestic Tax Department
- Customs Department

The gross revenues collected by the Liberia Revenue Authority in the month of March 2018 were US\$52.283 million and LRD 1.054 billion. The consolidated value at the average realized exchange rate of 130.60LRD/1USD is US\$60.355 million. This amount collected fell below its monthly target of US\$65.449 million by US\$5.095 million, an equivalent of 7.8 percent.

Total collection for the month in the current fiscal year, when compared to the same period last fiscal year 16/17, show a significant drop in domestic revenue from US\$50.604 million to US\$40.082 million, an equivalent of US\$15.617 million or 31 percent.

The drop in domestic revenue in the current period is attributed to LPRC Road Fund, WH on salaries and Wages, import duties on general imports, international GST, excise taxes on alcohol and tobacco and non-remittance of dividends budget support from National Port Authority. Together they account for 100 percent of the total decline. In terms of revenue sources and GFS Structure, domestic revenue account for US\$34.987 million, representing 58 percent; while External Resources account for US\$25.387 million, representing 42 percent. In terms of the core revenue departments, Domestic Tax Department accounted for US\$17.599 million and LRD671.684 million, with consolidated value US\$22.745 million, representing 38 percent of the total collection and 65 percent of domestic revenue while Customs department accounted for US\$ 9.316 million and LRD382.538 million, with consolidated value of US\$12.242 million, representing 20 percent of the total collection and 35 percent of domestic revenue respectively.

YTD-DOMESTIC REVENUE PERFORMANCE



- External Resources
- Domestic Tax Department
- Customs Department

The year to date gross revenue collections (July-March 2018) were US\$228.952million and LRD 13.160 billion. The consolidated monthly aggregate value is US\$339.726 million. However, of the total collection US\$11.344M and LRD359.304M were obligations for last fiscal year 16/17 but actualized in the current fiscal year. The current collections year to date are US\$ 217.607 million and LRD 12.799 billion. The consolidated value at the average realized exchange rate of 130.60LRD/1USD is US\$325.188 million, which against a target of US\$327.488 million, registered a decline of US\$2.300 million or 0.71 percent.

When compared to the same period of last fiscal year, total revenues contracted by US\$ 67.052 million, resulting from US\$ 35.190 million decline in domestic revenue and US\$ 31.862 million decline in external resources respectively. Domestic Tax Department accounted for US\$100.048 million and LRD 6.666 billion. The consolidated monthly aggregate value, US\$155.296 million was realized, representing 48 and 53 percent of total and domestic revenue respectively. On the other hand, Customs Department accounted for US\$87.385 million and LRD 6.133 billion. The consolidated monthly aggregate value, US\$139.719 million was realized, representing 43 and 47 percent of total and domestic revenue. Total amount on account of External resources realized for the period was US\$30.174 million or 9.3 percent of the total collections to date.

SERVICE WINDOW

*We Are Striving
To Better Our
Services*



TOP 10

TAXPAYERS & IMPORTERS for Quarter 3 of 2017/2018 (January - March)



TOP IMPORTERS

NO. TAXPAYER

- | | |
|----|---------------------------------------|
| 1 | Total Liberia Inc. |
| 2 | Petro Trade Inc. |
| 3 | Supplying West Africa Traders Inc. |
| 4 | Conex Petroleum Services Inc. |
| 5 | West Oil Investment (Liberia) Limited |
| 6 | BIVAC International |
| 7 | Chaitou Brothers Inc |
| 8 | Fouani Brothers Corporation |
| 9 | NP(Liberia) Limited |
| 10 | Aminata & Sons, Inc. |



TOP TAXPAYERS

NO. TAXPAYER

- | | |
|----|---|
| 1 | Liberia Cement Corporation |
| 2 | Orange Liberia, Inc. |
| 3 | Total Liberia Inc. |
| 4 | Petro Trade, Inc. |
| 5 | Ming Gold Liberia, Inc. |
| 6 | Bea Mountain Mining Corp. |
| 7 | Arcelor Mittal(Liberia) |
| 8 | Liberia Telecommunication Authority |
| 9 | United Bank for Africa(Liberia) Limited |
| 10 | Monrovia Breweries Inc. |

LRA LAUNCHES PAPERLESS CUSTOMS DECLARATION TO REDUCE CLEARING PERIOD

By Jerry Laynumah Siakor



Time swiftly flies! It has now clocked a bit over three years since Monday, November 9, 2015, when Commissioner General Elfrieda Stewart Tamba promised a modernized Customs administration in Liberia.

The Commissioner General was addressing the opening of a week long training of Customs officers from Anglophone-speaking West African countries in officers in Monrovia. “Customs, the world over, has today moved away from the traditional gate-keeper concept to an

approach which meets the growing demands of growing trade facilitation,” Madam Tamba told participants of the World Customs Organization (WCO)-West African Customs Administrations Modernization (WACAM) Project Regional Workshop on Strategic Management.

Since then, several reform and modernization measures have been put into place to ensure that this dream is realized. On March 16, 2018, the LRA and Liberia as a country rolled into a modernized customs system to ease customs transactions and enhance transparent payment



Zechariah Geedehgar Munford - Manager of the Centralized Assessment Section, Department of Customs

processing, with the launch of the Centralized Customs Declaration Processing System.

First of its kind in Liberia's revenue administration, the new system is assessable to the public to declare and process goods declarations in a paperless environment and reduce clearing periods.

With the paperless Customs Declaration and clearance, all paper documents now have to be turned into electronic ones. There is no more any paper document during the whole declaration process. It has greatly improved the Customs clearance efficiency and reduced the expenses.

Prior to the new system, in order to import, all importers had to print out the Customs declaration form, contract, invoice, packing list, bill of lading and supervision documents and so on. In this way, there were dozens of papers or documents that had to be attached with every single cargo in order to go through the Customs.

After this paperless declaration Implementation, for every declaration, business or importers only need to submit the electronic data of the import. They are also able to complete the whole process through the Internet, thereby reducing

the human costs and time costs significantly between Customs and Stock Warehouse.

"The aim of the LRA is to enable importers clear goods from customs ports with in at least five hours to a maximum three days," Customs Commissioner Saa Saamoi said.

The structure enables the Automated System for Customs Data (ASYCUDA) to be available on-line, while payment notices to declarants and releases to terminal operators will be automated.

He emphasized that the Centralized Customs Declaration Processing System has eliminated all previous supporting customs clearings activities and now promotes electronic transmission through the use of the "Query and Amendment" portal in ASYCUDA for declaration of all queries pertaining to goods declarations.

LRA Compliance Officers (previously Assessors) assigned at the Freeport of Monrovia and the Roberts International Airport have since been transferred to operate the system from the LRA Headquarters in Paynesville as there no longer exist human interface between Customs Brokers and the officers during customs related transactions.

Customs Commissioner Saamoi said as the LRA gradually moves into modern customs administration, there will be a significant reduction in challenges and paper works importers go through to clear their good.

The launch of the new system fulfills two major goals of the LRA 5-year corporate strategic plan: Goal 2 and 4. Goal 2 emphasizes the maximization of voluntary compliance. With the paperless declaration which greatly cuts down cost, energy and time expended, it is expected to boost voluntary compliance. Meanwhile, Goal 4 underscores the "transformation of Revenue administration by utilizing effective Information, Communication Technology.



Partial view of the Centralized Assessment Section, Department of Customs with employees at work



Asst. Customs Commissioner for Compliance and Enforcement leading the parade

CG Tamba Assures Modern Customs Administration As LRA Observes ICD

By Jerry Laynumah Siakor

Hundreds of people – taxpayers and non-taxpayers, business proprietors, students and civil servants – stood along the streets to watch and cheer the regimented parade. The parade which stretched from Snapper Hill on Broad Street, the heart of the country's capital, climaxed at the City Hall of Monrovia with Customs officers and related border security teams giving Eyes Right.

The elaborate event also pulled hundreds of citizens at the City Hall (exactly opposite the UN Headquarters) as a mixture of melodious sounds from the beats of drums and marching bands echoed into the expansive Sinkor community and the Atlantic Ocean behind the United Nations Headquarters.

This was how things went on Friday January 26, 2018 when the Liberia Revenue Authority (LRA) elaborately joined the world over to celebrate International Customs Day.

The celebration is a global event intended to recognize the role of customs officials and agencies in maintaining border security with a focus on the working conditions and challenges facing customs officers in their respective lines of duties.

LRA Commissioner General Elfrieda Stewart Tamba, speaking during the official indoors program commemorating the day at the Monrovia City Hall, disclosed that the transformation of customs operations to a modern state remains a core vision of the Authority.

CG Tamba said LRA envisages to ensure a modern and standardized customs operations with the aim to enhance trade facilitation and revenue collection.

“Our vision is to have a transformed and a modern customs with stronger integrity more fully automated in adherence to international customs including regulatory and service performance standards,” CG Tamba asserted.

CG Tamba said the integration of technology in customs operations is very essential to ensuring an increase revenue collection.

She said there are several earmarked transformational projects underway including the upgrading to a new version of the Automated System for customs Data (ASYCUDA).

The LRA Commissioner General noted that the web-based system will be accessible via the internet and is expected to get customers graduate from calling for declaration to using paperless technology to declare their goods.

She emphasized that customs officers and brokers have a national responsibility to ensure



Officials of LRA, Private Sectors and UNDP witnessing the parade



LRA Customs Officers



Liberia National Fire Service



Liberia Immigration Service



Liberia National Scout Association



Liberia National Police



Liberia Drug Enforcement Agency

that trade across the national border legal and that goods leaving and coming in the country's customs territories, through the international supply chains, are lawful and safe.

CG Tamba called on all stakeholders including government and international partners to render the LRA the needed support that will enhance the modern technology needed nowadays at Customs in ensuring transparency and integrity in carrying out cross-border businesses.

Delivering the keynoted address at this year's celebration of International Customs Day, Liberian businessman Amin Modad praised the LRA for leading the change in promoting the collection of lawful revenue.

"If you understand just how much the functioning of the Liberian Government depends on customs receipts, you will join me in recognizing that the LRA has become an example to follow," Mr. Modad declared.

He described the role of customs officers and brokers as very vital to the development and sustainability of the Liberian economy.

The celebration which was under the theme "A secure Business Environment for Economic Development" brought together LRA customs and officers of other Liberian paramilitary apparatus connected with revenue collection.



Students of the Liberia school for the Blind



Amin Modad
WCD Keynote Speaker



Alexander Kitain, Chief of Party-RG3

15 Government Hospitals Benefit LRA Fuel Distribution

By Jerry Laynumah Siakor



The Liberia Revenue Authority (LRA) in late February distributed fuel to 15 public hospitals across the country as a way of giving back to the communities.

The donation was in line with the LRA's corporate social responsibility program.

The distribution was intended to support the hospitals to provide quality health services to the public, Commissioner General Elfrieda Stewart Tamba said.

CG Tamba said though the donation is small in quantity, she hoped it would, in some way, contribute to the provision of better services to those who attend these benefitting health facilities.

LRA Senior Collectors in each of the counties delivered the fuel coupons to the hospitals.

As part of the exercise, the LRA also donated 50 gallons of fuel including other assorted food and non-food items to the Liberia School for the Blind.

The distributed fuel was seized by the LRA from CONEX Oil Inc. after it was caught diverting 500 gallons of Duty Free fuel belonging to Monrovia Club Breweries in violation of the Liberia Revenue Code.

CONEX is an importer contracted by the Monrovia Club Breweries to import its Duty Free fuel. CONEX Oil Inc. diverted the Duty Free consignment to another location on the Somalia Drive, an act which violates Sections 14225 and

14235 of the Duty Free privilege as indicated in the Revenue Code of Liberia.

Under the law, the LRA can auction such product to recover the missing revenue or donate same to the public.

Hospitals benefitting from the donations included Jackson F. Doe Memorial Hospital and G.W Harley Hospital of Nimba County; Phebe Hospital, Bong County; Martha Tubman Hospital, Grand Gedeh County; Buchannan Government Hospital, Grand Bassa County; C. H Rennie Hospital, Margibi County; F.A. Grant Hospital, Sinoe County; N.J. Dossen Hospital, Maryland County; Zorzor Currant Lutheran Hospital, Lofa County; Foya Borma Hospital, Lofa County; Liberia Government Hospital Tubmanburg, Bomi County; St. Francis Hospital, Rivercess County; St. Timothy Hospital, Grand Cape Mount; Fishtown Hospital in, River Gee; and Bensonville Hospital in rural Montserrado County.

It can be recalled that the LRA in 2016 similarly distributed 2,000 gallons of fuel to several hospitals and health facilities in rural Liberia and Montserrado including JFK, Redemption, ELWA and Hope for Women Hospitals, among others.

The LRA has assured the Liberian people that it is continuously aiming to serve Liberia better and will strive vigorously to collect the lawful revenues due mama Liberia and its people.

From The CBOs and TBOs: How Did The County Perform In Quarter 2?

By D. Kaihenneh Sengbeh

Revenue Collected in the Counties

| Counties | Tax | Customs | Total | Share |
|---------------------|------------------|----------------|------------------|---------------|
| Grand Bassa | 358,609 | 131,292 | 489,901 | 28.1% |
| Maryland | 259,626 | 58,855 | 318,481 | 18.3% |
| Nimba | 66,029 | 215,584 | 281,583 | 16.2% |
| Margibi | 158,267 | - | 158,267 | 9.1% |
| Grand Cape Mount | 98,233 | 53,182 | 151,415 | 8.7% |
| Lofa | 16,780 | 92,374 | 109,154 | 6.3% |
| Bong | 48,362 | 29,924 | 78,286 | 4.5% |
| Grand Gedeh | 35,824 | 28,586 | 64,410 | 3.7% |
| Bomi | 54,985 | - | 54,985 | 3.2% |
| Montserrado (Rural) | 16,215 | - | 16,215 | 0.9% |
| Sinoe | 10,517 | - | 10,517 | 0.6% |
| River Gee | 3,947 | - | 3,947 | 0.2% |
| Rivercess | 2,453 | - | 2,453 | 0.1% |
| Grand Kru | 2,046 | - | 2,046 | 0.1% |
| Gbarpolu | 1,796 | - | 1,796 | 0.1% |
| Total | 1,133,690 | 609,767 | 1,743,457 | 100.0% |

Grand Bassa County emerged as the highest revenue collecting county for the 2nd Quarter of the 2017/18 fiscal period, when the report was finally released by the LRA Policy and Statistic Unit in February.

The LRA in the months of October, November and December (representing 2nd Quarter) collected a total of US\$1.7m from its rural Tax Business Offices (TBO) and Customs Business Offices (CBOs) in all 14 counties as well as rural Montserrado.

The amount represented revenue received or collected exclusively in the counties through the LRA business offices.

Grand Bassa County contributed a total of US\$489,900 or 28.1% of gross receipts from the counties. Of the amount, US\$358,609 or 78% came from the TBO's while the remaining US\$131,290 came in from CBOs.

Grand Bassa was closely followed

by Maryland County which maintained its position of second highest contributor from the first quarter (July-September 2017). Maryland contributed US\$318,480 representing 18.3%, while Nimba which came first during the 1st quarter fell to third, contributing US\$281,580 or 16%.

Margibi, Grand Cape Mount and Lofa Counties were in the 4th, 5th and 6th positions respectively with 158,267 (9.1%), 151,415 (8.7%) and 109,150 (6.3%) contributions. Bong, Grand Gedeh and Bomi follow correspondingly with 4.5%, 3.7% and 3.2% as the 7th, 8th and 9th highest contributors.

The County Revenue Collection Report is the segment of the revenue report that features the performance of the LRA rural Tax and Customs Business Offices.

Rural Tax Business Offices are all TBO's located outside of Montserrado County, with the exception of

Bensonville TBO, which, though located in Montserrado County, is considered a rural TBO.

Rural Customs Business Offices are all Customs borders and ports located outside of Montserrado and Margibi Counties. This means that revenues from Freeport, LPRC and RIA (Margibi) are not included in the County Revenue Collection Report.

The essence of this classification is to facilitate cross-sectional comparison among the counties to show their true economic potential.

Meanwhile, gross domestic revenues collected in the Second Quarter of FY 2017/18 was US\$89.1m. Of this amount, total collection from the counties amounted to US\$1.7m or 1.9% while the LRA Headquarters and other urban stations contributed US\$87.4m or 98.1%.

COMMITTED TO COUNTRY

86-years & 78-years Visually Challenged Citizens Walked In To Pay Their Taxes

By Victor K. Seah

They couldn't make their way by themselves. Though the carried canes with them, those sticks were not sufficient to move them about, especially due to their aged bodies and vision limitation.

Yet, they wanted to do something — something so special that many people, least to reference their ages, would want to do.

Paying no heed to the limitations they had, they were determined, they were focused and could not be distracted by anybody, despite the serious dares of movement and visual shortfall associated with their lives.

So, they called their grandchildren to escort them to Paynesville City, ELWA Junction. The destination was the LRA Headquarters and the office was that of the Assistant Commissioner for Real Estate Tax Division, Isaac Beyan Steven.

Stunned and uninformed of their mission to his office, the two visually challenged women in their late 70s and 80s told Stevens that they had come to pay their real property taxes. With aids, the twosome voluntarily declared and paid their real properties taxes, stating that it was their obligations to pay taxes for the development of their country.

Mrs. Anna Peabody (86 years) and Mrs. Victoria Ireland (78 years) told AC Stevens that they were in his office to settle their tax obligations on their residential properties.

Mrs. Peabody narrated that as a Liberian, she had been paying taxes for decades, and remains committed to doing just that, despite her challenge. She however expressed concerned about the increase in the

residential property tax rate.

They were paying her taxes months after a change, based on legislative enactment, has been effected in rate for residential property tax from one-twelfth percent (1/12%) of the value of the property to one-fourth percent (1/4%).

According to Mrs. Peabody, all of her properties have been registered with the LRA and are captured in the real estate property tax net. Despite the change in the rate, she vowed to remain a compliant taxpayer.

For her part, Mrs. Victoria Ireland, also a longtime taxpayer, reaffirmed her commitment to voluntary tax compliance as she believes paying tax is a national obligation that contributes to Liberia's development agenda. She also expressed concern about the increase in the real property tax rate.

The Assistant Commissioner explained that the LRA does not make laws and therefore does not have the power to either increase or decrease tax rates, but the National Legislature. Rather, he noted, the LRA is only administering that laws to ensure that revenue is collected for the development of the country.

The two citizens thanked and encouraged the LRA to increase tax awareness and education to enlighten Liberians to embrace and cultivate a sustainable tax compliant culture.

Assistant Commissioner Stevens lauded the two senior citizens for their patriotism, loyalty, and commitment to their Country and urged other citizens and residents of Liberia to follow suit.



86-years Anna(left) and 78-years Victoria in conversation with Asst. Comm. Stevens



Chasing The Millions:

LRA Sets Up Debt Management Division To Capture Unpaid Taxes

By Jerry Laynumah Siakor

Businesses and individuals are often running away from paying taxes. In many instances, they deliberately avoid paying their taxes, while others underpay the amounts due, leading to indebtedness. These acts of tax avoidance and delinquency lead to millions of dollars in taxes due the government that must be collected.

Therefore, to go after these millions, and in an effort to enhance tax governance system to ensure effective and efficient tax administration in Liberia, the LRA has established a Tax Debt Management Division.

The Division, established in the Legal Department, is charged with the core duty to research, track, document, and to monitor levels of total tax debt stock owed the Government of Liberia by delinquent taxpayers.

When fully functional, the Division will serve as a central coordinating unit for enforcement activities and debt management of the domestic tax and customs departments of the LRA. It will serve as a mean of supporting tax compliance to achieve greater efficiency and effectiveness in domestic revenue collection.

According to Assistant Commissioner Lasana A. Kromah, Sr., head of the Tax Debt Management Division, the new establishment will also facilitate information-sharing among departments, create a uniform

organizational approach to debt recovery and compliance, and promote voluntary compliance.

The basis for tax debt recovery is backed by legislation in Section 12 Subsection (a) (b) and (c) of the Liberia Revenue Code which speaks to the general rule of recovery of unpaid tax and judgment of debt.

Assistant Commissioner Kromah said another vital mandate of the Division will be to make it easy as possible for taxpayers to comply with their payment obligations by improving payment procedures and ensuring taxpayers have access to assistance whenever they need it. This will enhance compliance and boost revenue collection

He announced plans to formulate new innovative ways to strengthen LRA enforcement capabilities to ensure that taxpayers who fail to pay their taxes are quickly detected and appropriate actions are taken to make them to meet their tax obligations.

"No matter how successful the Tax Authority will be in promoting voluntary compliance by taxpayers, there will always be a percentage of taxpayers who are unwilling or unable to pay their taxes in full and on time, and this requires some level of direct intervention to ensure they meet their payment obligations," Assistant Commissioner Kromah indicated.

Criminally Obtained

Two Businesses Caught With Fake Tax Clearance

By Jerry Laynumah Siakor

Two local Liberian businesses were in February booked for being in procession of fake Tax Clearance Certificates (TCC).

An investigation conducted by the LRA Professional Ethics Division (PED) indicated that the fake TCCs were acquired in late November 2017.

The two business—LOTUS Bar and Restaurant on Capitol Hill and God's Wisdom Business Center on Front Street in central Monrovia — were caught with the fake documents during separate transactions at the Headquarters of the LRA in Paynesville.

The fake tax clearances were discovered after a thorough verification process of tax documents submitted by the two businesses. The investigation established that the fake tax documents bearing numbers 001144 and 500236880 were criminally obtained.

Meanwhile, a representative of LOTUS Bar and Restaurant, Preston Menyongar admitted to the allegation, but claimed that his business center was duped by one Prince Q. Dolo who was yet to be apprehended. He alleged that Prince, who gave him the fake tax clearance, had been at large since the transaction.

For her part, the Caretaker of the God's Wisdom Business Center, Amuchin Knoway, acknowledged the acquisition of the illicit tax document, but attributed the act to a man she identified as Unice, who was asked to expedite the process.

The LRA however described the fraudulent act on the parts of the two business entities as distasteful and has the ability to undermine the collection of lawful revenues for Mama Liberia.

The two businesses were forwarded to requisite agencies of government for further investigation and onward prosecution for the crime of falsifying tax clearance certificates.



Fighting for The Revenue

Legal Department Takes on 60 Cases To Recover the Millions

By D. Kaihenneh Sengbeh

The enforcement of revenue collection by the LRA is not only about issuing receipts to taxpayers and depositing monies in the government's coffers.

Rather, it also involves serious legal battles against corrupt practices within and without the Authority to ensure and enforce integrity and accountability.

These fights include tax evasion, under declaration, false declaration, tax avoidance and other fraudulent practices that undermine revenue collection at the detriment of the public.

The Legal Department of the LRA headed by Cllr. Max T. Duncan is responsible to ensure that all Tax, Non-Tax, Criminal, Civil and Administrative Hearings are handled with the utmost tenacity required for adequate legal representation – in the recovery of potentially lost revenues.

At the close of March 2018, the Department, in its fight against Corruption, Tax Evasion, including Tax Avoidance, had ably represented the LRA in sixty (60) administrative, civil and criminal cases.

Of the 60 legal encounters, 34 were Labor cases. The Department triumphed in 11 (32.4%) of those cases. There were 8 (24%) cases on appeal at the National Labor Court. Meanwhile, 15 (44%) of the 34 labor cases are still ongoing at Ministry of Labor as at press time. Eight cases in favor of the Authority recovered US\$192,000.00 in taxes

Out of the 60, there were 13 tax cases at the Bureau of Tax Appeal (BOTA) for hearing. The Department, out of the 13 Tax Cases which were basically on Refund and 2% Advance on Quarterly Gross Income, concluded three (23%) with the remaining 10 cases or 72% still outstanding as at press time

Meanwhile, in the quest to boost revenue generation for the 3rd Quarter, the Protests and Objections Unit conducted twelve (12) Protests and Objections, Taxpayers awareness talk shows on various community radio stations. This is about 60% of the projected target for the quarter.

ATAF Lauds LRA For Inclusive Tax Stakeholders Engagement

By D. Kaihenneh Sengbeh

The Liberia Revenue Authority (LRA), though a young establishment, is one of the tax authorities on the African Continent setting admirable examples in engaging citizens on tax compliance, an executive of the African Tax Administration Forum (ATAF) has said. Madam Mary Baine, ATAF Head of International Taxation and Technical Assistant told over 70 journalists and tax communicators in Johannesburg, South Africa, on March 28 that the LRA's example in engaging all stakeholders is worth emulation by other tax authorities in Africa.

Madam Baine was making reference to Liberia's first-ever National Revenue Symposium held under the auspices of the LRA in July 2017.

Former President Ellen Johnson Sirleaf delivered the opening statement and also served as a moderator at the event held with support from the United Nations Development Program (UNDP) and the United States Agency for International Development (USAID) under the theme "Domestic Revenue Mobilization."

During the symposium, findings from four regional dialogue on domestic resource mobilization held in 2016 and early 2017 were presented to stakeholders as a basis for discussions in carving a national domestic resource mobilization agenda.

Speaking at the climax of the first Media Engagement and Training organized by ATAF in South Africa, Madam Baine said she was privileged to be part of the discussion that discussed Liberia's medium term revenue strategy.

Madam Baine, also former Commissioner General of the Rwanda Revenue Authority (RRA), served as a panelist during the and discussed Domestic Resource Mobilization and Revenue Protection revenue symposium in Monrovia

"I was really impressed by the way it was done and what Liberia's revenue administration has been doing; but what really impressed me was the way they were going about in putting together the national strategy.

The former RRA head said "what really touched me was the way they went out to the different provinces (counties) and then ended up in the capital with a large number of taxpayers, tax administrators and local and international partners to discuss the strategy."

The ATAF executive noted that she was further enthralled to see a room full of taxpayers and policymakers together discussing the future of Liberia in terms of development agenda.

Speaking further in an interview with Liberian journalists who attended the ATAF engagement,

Madam Baine noted that it was a commendable process to see former President Sirleaf chair a session.

"To me, it was it really amazing and an example that we needed to share across the Continent of Africa."

The ATAF executive praised the strong leadership of LRA Commissioner General Elfrieda Stewart Tamba, and noted that her leadership has helped to elevate the LRA and tax administration in Liberia.

"I am happy to see Madam Tamba as the Commissioner General of LRA and also happens to be a Governing Council Member of the ATAF, where she remains articulate and full of energy in driving reforms on tax matters on the continent," she noted.

Madam Baines said she has seen heads of government, including in her country, gathering to discuss tax matters, but Liberia's was different as it started with the people from the bottom before climaxing in Monrovia.

She then called on other countries to use Liberia's example of engaging stakeholders, by including everyone and hearing from the people at all levels.



Madam Mary Baine of ATAF

Passing The Mark

CG Applauds Employees On Passing Quarter 2 Target

By D. Kaihenneh Sengbeh



CG Tamba addressing employees and staff of the LRA

Commissioner General Elfrieda Stewart Tamba in February applauded employees and staff of the LRA for working industriously to meet the revenue collection target for Quarter 2 (Oct –Dec) of Fiscal Year 2017/18.

“Our collection for Quarter 2 passed the target set,” CG Tamba said during the last General Staff meeting. “Congratulations and a big thank you to all of you for working hard to ensure that we meet our target for Quarter 2. And let us continue working hard for Mama Liberia,” the Commissioner General stated amidst a thunderous applause from the employees.

The Commissioner General said the LRA has a huge responsibility to collect a total of US\$563.56m for the fiscal years. “If we should achieve this, it means we should double our efforts and work hard,” the CG noted.

A total collection of US\$111.27 million was realized during the quarter (October–December), accounting for approximately 20 percent of the yearly target of US\$563.56 million.

The actual collection for the quarter surpassed the quarter’s target of US\$109.35 million by US\$1,913 million, an equivalent of 2 percent. The over performance was largely on account of over performance in domestic revenue, which was due to enforcement and operational strategies put into place by the management.

In terms of contribution, domestic revenue contribution accounted for US\$89.13m, representing 80% of total revenue collected, while external resources (including World Bank-International Development Association US\$20m overdraft) accounted for US\$22.13m, representing 20% of total revenue collected respectively.

ROLLING OUT THE CHANGE

LRA, RG3 Launch Liberia's First E-filing Platform

By Jerry Laynumah Siakor



Deputy Commissioner General for Technical Affairs - Decontee T. King Sackie

Tax Benchmarking conducted by USAID Revenue Generation for Governance and Growth Project (RG3) and Liberia Revenue Authority (LRA) a year ago revealed a number of challenges confronting the LRA.

Among others, some of these challenges included poor taxpayer registration databases (comprising outdated contact information and multiple Taxpayer ID Numbers issued to the same taxpayers), suboptimal data processing (where only 2-4% of tax return data was being processed into LRA databases), suboptimal taxpayer ledgers as well as absence of automated taxpayer compliance reports.

In addressing these challenges, the partnership opted to introduce e-filing. E-filing has helped address such issues and drastically changed the face of tax administrations around the world. In fact, most returns in good practice countries are submitted electronically rather than in a paper format. Not only does e-filing reduce scope for corruption and address data processing needs, it also helps tax administrations become more transparent and environmentally friendly.

Following discussions, LRA and RG3 planned to do a soft launch and a subsequent full-scale launch of the e-filing modules in time for the filing deadline of March 31.

On March 12, the change was rolled out when the LRA, with support from RG3 officially launched e-filing platform for the annual filing of Business Income Tax Returns. The system enables taxpayers to easily file Business Income Tax Returns, initially targeting corporate entities, with other tax kinds subsequently following.

The user-friendly platform is available on the LRA website (www.lra.gov.lr).

Officially launching the platform, LRA Deputy Commissioner General for Technical Affairs Decontee T. King-Sackie described it as "a vital step forward" in promoting voluntary compliance.

The launch of the e-filing program is part of sustained efforts of the LRA to modernize the tax environment and improve voluntary compliance.

"We are very proud and honored to be launching e-filing in Liberia for the first time, and this will boost revenue collection for Mama Liberia" Decontee T. King-Sackie

The LRA DCGTA urged taxpayers to fully make use of the system to file their annual corporate returns on time with ease.

Madam King-Sackie praised RG3 for its support to the LRA in transforming revenue collection for the Government and people of Liberia.

Speaking also at the historic occasion, RG3's Performance Improvement Advisor Mohammed Swaray, lauded the setting up of the on-line tax filing platform and indicated that the service will greatly ease tax filing in Liberia.

He assured that the RG3's remains committed to supporting the LRA in its efforts to transform the tax environment in mobilizing domestic revenue for Liberia.

The launch event which took place at the LRA Headquarters in Paynesville, was graced by representatives of major private corporations and businesses operating in Liberia.

Continuing The Taxpayer Engagement

Business Stakeholders Benefits From Tax Clinic

By Jerry Laynumah Siakor



Business shareholders and LRA officials posing for a photo after the tax engagement event

The Liberia Revenue Authority (LRA) hasn't stopped engaging taxpayers at all levels to pay their taxes. This has included direct and indirect stakeholders engagement, town hall meetings and road shows as well as radio appearances.

The objectives of these continuous engagements are to inform or remind taxpayers of their taxpaying obligations to the country.

The LRA believes that in a bid to determinedly enforce the collection of lawful revenues, it must work with all stakeholders, especially the business community, to enhance compliance and boost domestic resource mobilization.

The Authority wants businesses in the country to operate within the confines of the law and pay their taxes in line with the Liberian Revenue Code for the development and growth of Liberia.

It was in this direction that the Domestic Tax Department held a one-day interactive discussion with several business stakeholders at the LRA Headquarters in Paynesville on Friday, March 2, 2018.

The discussions focused on issues hindering the accurate filling of tax records including timely payment of taxes by taxpayers mainly in the Small,

Medium and Large Tax sectors.

Addressing the forum, Eddie H. Howe, LRA Large Tax Manager for Analysis, Assessment and Accounting disclosed that the initiative was further intended to identify issues affecting the taxpayers and the LRA respectively in the payment and collection of lawful revenue.

The discussion also considered the formulation of plans and strategies to curtail identified challenges.

Mr. Howe encouraged the business stakeholders to always consider early filling of tax records and payment in order to avoid general payment risk, noting that the LRA will not hesitate to punish taxpayers who under-declare their tax obligations.

He advised members of the business sector to fully adhere to the revenue laws of Liberia as the LRA will aggressively prosecute any would-be tax evader.

Meanwhile, some of the business stakeholders urged the LRA to ensure a proper verification of taxpayer records and profile of businesses so as to avoid duplication and wrong identification. This, they said, would enhance tax compliance and boost revenue collection.



Assistant Commissioner Isaac B. Steven distributing Real Estate awareness flyers to the public

REAL ESTATE TAX DIVISION EMBARKS ON MASSIVE TAX AWARENESS CAMPAIGN

Over 16,000 Flyers & Brochures Distributed

By Jerry Laynumah Siakor

As a means of enhancing domestic revenue collection, the Real Estate Tax Division of the Liberia Revenue Authority (LRA) in January embarked on a massive tax awareness campaign in Montserrado County.

The campaign, a road show, was aimed at educating the population about real estate tax payment, the processes involved and its associated time-line.

Led by Real Estate Tax Division Assistant Commissioner Isaac B. Stevens, the road show commenced in Paynesville and spread to several other parts of Monrovia and its environs with the distribution of brochures and flyers to potential taxpayers and property owners.

More than 14,700 real estate flyers and at least 1600 brochures were distributed by LRA foot soldiers (community residents recruited to create tax awareness and document real properties.)

One hundred foot soldiers were deployed between January 9 and January 22, 2018 in high traffic zones, from where they distributed flyers and brochures to waiting passengers and those on vehicles. These traffic zones included ELWA Junction, SKD Boulevard, Vamoma House, Vai Town, Jamaica Road, Duala/ Saturday Markets, Caldwell Bridge, Dixville Bridge, Red Light, 72nd Junction St. Kizito Church Junction, St. Francis School Junction – Jacob Town, Stephen Tolbert Estate, Bardnersville Junction, Battery Factory and Fifteen Gate.

Speaking at one of the tax outreach events at the Rally Time Market in Central Monrovia, Assistant Commissioner Stevens said tax payment is a national obligation that must be honored by all good citizens.

"When you pay tax, you show patriotism and loyalty for the development of Mama Liberia," he told the marketers.

The payment of real property taxes commenced on January 2nd and it will end on July 2nd this year.

According to Assistant Commissioner Stevens, the tax awareness campaign is expected to be extended to other communities.

He disclosed that LRA foot soldiers were also intensifying the real property tax payment awareness campaign in their respective areas of assignment in Montserrado County.

Mr. Stevens indicated that the sole purpose of the tax awareness program is to educate property owners about how and when to pay their real property taxes, aimed at expanding the tax net.

"We are leaving no stone unturned in encouraging more property owners to come out and pay their real property taxes," Assistant Commissioner Stevens stated.



Seven Questions

with the Small, Rural and Micro Tax Division Manager

Thomas B. Jallah

The Domestic Tax Department of the Liberia Revenue Authority (LRA) has several divisions and units including Large Tax; Medium Tax; Small, Rural & Micro Tax; Real Estate; and Sector Ministry.

In this interview, the Manager for the Small, Rural and Micro Tax Division (SRMTD), Thomas B. Jallah respond to seven questions from Editor-In-Chief, D. Kaihenneh Sengbeh.

Jallah had previously served as Manager for Rural Tax, administering the affairs of 18 tax business offices (TBOs) across the country.

TBOs represent the presence of the LRA in the counties to facilitate the collection of lawful revenue. However, with the wind of modernization blowing across the LRA, the Small and Micro Tax Sections were detatched from the Macro, Small and Medium Tax Division and merged with the Rural Tax Section, giving birth to the SRMTD only 7 months ago.

As you will see in the interview below, Jallah explains his role as head of the SRMTD, challenges and how he's countering them, and to what extent is his division contributing to revenue collection, plus a special message to taxpayers and the public in general.

D Kaihenneh Sengbeh (DKS): TELL US ABOUT YOUR WORK AS MANAGER FOR SMALL AND RURAL TAX:

Thomas B. Jallah (TBJ): Good day and thanks for the opportunity. I am Thomas B. Jallah and I am responsible for creating, implementing and overseeing the tax plan for clients — either businesses or individuals — belonging to the Small Taxpayers with an annual turnover of L\$3,000,000 (Three million) and below. My primary responsibility is to accurately and efficiently monitor and supervise Assessment, Analysis, Audit and Enforcement activities to ensure the management of clients' tax reporting, planning and compliance of all tax laws. I also ensure compliance of staff to administrative guidelines in the dispensation of their duties.

DKS: HOW IMPORTANT IS YOUR DIVISION TO REVENUE COLLECTION IN LIBERIA?

TBJ: Small Tax Division is responsible for Small, Rural and Micro Tax administration in and around the fifteen (15) sub-political subdivisions. SRMTD is composed of 21 Tax business offices (rural & urban) in addition to 15 other offices available at County Service Centers across the country. We contribute at least 4% to Domestic Revenue collection. The target from November to March 2018 was US\$2,192,221 however, the actual collection was US\$3,478,908 with a positive variance of US\$1,286,686.

My Section is important to revenue collection in Liberia based on the fact that small businesses do generate a high amount of tax revenue in Liberia.

The gross collections of small businesses is approximately US\$600,000 from individuals and corporations on a monthly basis.

Small businesses contribute to local economies by bringing growth and innovation to the community in which the business is established. They also help stimulate economic growth by providing employment opportunities to people who may not be employable by larger corporations. Small businesses tend to attract talent who invent new products or implement new solutions for existing ideas. Working with all these small businesses to collect the lawful revenue due from them makes my Section very to revenue collection in Liberia.

DKS: HOW ARE YOU HELPING THE LRA MEETS ITS ANNUAL TARGETS?

TBJ: The Division is one of the most improved when it comes to meeting revenue targets. Our strategies are geared towards improved tax regime that favors the growth of the informal sector. In addition to ensuring the implementation of tax incentive framework (waiver of penalties and the granting of six months tax clearance for trade facilitation), we have implemented other measures which, have been instrumental in obligating Small Taxpayers to adhere to tax payment.

1. We have increased our effectiveness of mechanisms to monitor and transfer noncompliance Taxpayers to enforcement for prompt actions.
2. We have improve accountability and transparency in administering the collection of lawful revenues amongst our staff.

DKS: TELL US YOUR SUCCESS STORIES IN THIS POSITION



TBJ: Our major success is meeting monthly, quarterly and annual revenue targets. We have increased revenue collections for non-performing TBO's like Buchanan, Kakata, Zwedru, Freeport, Duala, and Red light by 100%. This is evidenced by the increase in revenue collection from USD 2.2M to USD 3.5M. This success is a function of collaborative efforts from the team of AAA, Audit, Enforcement and Micro Sections of the SMRTD including holding regular meetings to strategize on taxpayer compliance behavior. We have gone beyond our limitations, rejuvenated our methods of collection to transform our revenue numbers positively. These have been achieved through the following measures:

Assessment Analysis & Accounts - When we first took over the Small Tax Division, our focus was on giving our tax roll some level of integrity. Currently, we have managed to streamline our tax roll from 25,560 to 11,669 active taxpayers. We have technically adapted the sector team approach. This is yielding much results regarding the issue of monitoring taxpayers on a daily basis, updating tax accounts, raising estimated assessment bills. To date we have raised a total of 163 bills in four months amounting to US\$99,603.95 and submitted to enforcement for collection.

Tax Audit - Our audit section comprises seven teams. Each team is given audit assignments based on risk analysis conducted by Risk Management. Monitoring has been very successful through the utilization of the key performance indicator which is submitted on a bi-monthly basis. This Section has consummated and published 43 out of 58 audit assignments, raising a total bill of a little over L\$8 million and US\$ 28,176.50.

Tax Enforcement - We are continuing our block mapping exercises by assigning teams to focus on all taxes in specific

zones. They are performing multiple task such as, bills delivery, spot checks, and updating of tax roll. Due to the high risk of taxpayer under reporting of rental income tax in the Small Tax Division, enforcers have completed the rental income tax database, and are cross-checking information submitted on returns, while at the same time verifying properties with photos to match. We have collected a total of L\$7,420,063 and US\$95,576.05 from Audit and AAA bills for the period mentioned.

Tax Business Offices - This Section has collected US\$ 1.9M from 751K projected from November 2017 to March 2018. The highest performing TBO's are Harper, Buchanan and Marshall. We have visited at least 5 of the 19 TBOs, held town hall meetings and delivered presentations to county officials, members of the business community and tax collectors assigned at the TBO's.

We've conducted desk reviews, spot check verification and enforcement of at least 5 TBOs including Buchanan, Marshall, Kakata, Gbarnga and Ganta. We raised bills amounting to L\$5.8M and US\$225,000. Our collection dashboard indicates a total of L\$710,000 and US\$8, 696 collected so far.

We have also participated in the drafting of policies which facilitated the completion of 15 County Service Centers under the Liberia Decentralization program (LDSP). The CSC is a one stop shop collection center for government's fees and core taxes. We have redesign TBOs monthly reports to capture active and inactive businesses, real estate taxpayers and payments and taxpayers without Tax Identifications Numbers registration. Finally we have successfully implemented the issuance of Tax Clearance certificate in all 15 counties of Liberia.

Micro Tax Unit - The Micro Tax Unit accounts for at least 1% of our monthly collection. It consists of petty traders, tailors, truckers, peddlers, fishermen and other taxpayers with annual fees obligation. Micro Tax Unit has collected L\$566,000 from individuals and businesses in rural and urban Liberia for the past 5 months.

We have also engaged in successful meetings to foster compliance with the National Dump Truck Union, Federation of Road Transport Union, Federation of Motorcycles Union, and the Fula Business Community. This is promoting collaborative relationships with the various associations that will encourage their members be compliant. All these make up our success story.

DKS: WHAT ARE THE MAJOR CHALLENGES AND HOW ARE YOU WORKING TO COUNTER THEM?

TBJ: In the mist of generic administrative challenges like staffing and logistics that are beyond our reach, there are other major technical challenges that we met, and we are working to address them.

Limited tax education & Awareness in Rural Parts – This was and is still a challenge especially amongst the rural taxpayers. Taxpayers often complain that they are not aware of tax rates, due dates, procedures for payment, as well as new regulations and other administrative changes regarding tax payments. Thinking out of the box, we have taken initiatives in collaboration with Taxpayers Services Division and Communications Section to have our taxpayers informed through the holding of regular town hall meetings, distribution of brochures, appearances on radio talk shows and making regular phone-calls to sensitize the public and clarify tax issues on radio programs.

Taxpayers under-reporting – From our review of taxpayer's records, through desk reviews analysis and audit, 80% of small taxpayers are under-reporting. To help mitigate this challenge, we are implementing reviews of taxpayers' records by cross-checking information on returns and calling in taxpayers to validate some of their declarations with source documents. We are also implementing the audit program in collaboration with Risk Management Section by profiling and auditing selected risky taxpayers. We have issued 103 audit assignments since our reformation.

Taxpayers deregistration – the issue of deregistering taxpayers is a systemic problem that common in all tax divisions and of domestic tax. The tax roll is still occupied with inactive taxpayers including dead taxpayers, closed businesses, location changes, among others. However, we have separated the active taxpayers from the inactive, while awaiting the modernization team to lead us in the data validation and cleansing processes.

DKS: WHAT IS YOUR MESSAGE TO THE TAXPAYING COMMUNITY AND THOSE WHO ARE NOT TAX COMPLIANT?

TBJ: My message to the Small Taxpayers is for them to develop



a culture of compliance. At most town hall meetings and radio interviews often conducted during the fiscal year, the issue has been, "what are the benefits of tax payment for us as citizens." My message is an inspiring one. Tax benefits are in two folds: indirect and direct.

Indirectly, taxes help bring development to our country: It is the taxes we used to pay our government employees;

example, the police, army and immigration who, protect us and our borders. Taxes also bring development through the construction of roads, bridges, ports, clinics, hospitals, schools, universities, laboratory facilities, toilets, and hand pump. I could go on and on.....

Directly, tax compliant businesses and individuals benefit from bank loans, investment, investment incentives, and contracts from government and non-government agencies. But in order for you to be a compliant taxpayer and a beneficiary of these opportunities you must to the following:

Declare Accurately

We, as taxpayers, must declare correctly our sales, salaries, contracts, importations etc. We are to keep records at all time and be able to avail it for tax purpose. Taxpayers who do not declare accurately are also subjected to audit and will be assessed with additional payment including penalties and interest under Section 55 of the Liberia Revenue Code (LRC).

File Voluntarily and Timely

To file voluntarily means that, you need to know the due dates of the taxes that should be paid by you. You can find the due dates in the LRC for monthly, quarterly and annual taxes.

Make Timely Payments

Small, rural and urban taxpayers should take advantage of the 21 sub LRA offices and 15 County Service Centers functioning currently. With the one stop shop at the County Service Centers, tax payments are accessible and processes simplified.

Do Not Attempt To Challenge Tax Authorities

Tax authorities are legal persons operating under the LRA code of conduct, the LRC, approved regulations and other international treaties. You should accord them full respect and they should respect you at all times. Taxpayers having issues with tax bills or tax officers should complain to the Taxpayers Advocate Office in the Legal Department located on the 4th Floor of the LRA Headquarters, to the Professional Ethics Division of the LRA located on the ground floor of the LRA Headquarters, the Board of Tax Appeals, and the Tax Court of the Republic of Liberia. We urge you all to be a law-abiding taxpayers and a nation-builders.

DKS: YOUR FINAL WORDS

TBJ: My final words to the Small Taxpayers in rural and urban Liberia is: Please invest in Mama Liberia's future by filing and paying the correct taxes on time.

DKS: THANKS A MILLION FOR YOUR TIME

TBJ: You are most welcome; please have a pleasant day.



Communicating The LRA Corporate Strategic Plan To The Employees

PSSPD Embarks On Jehovah Witness Drive

By D. Kaihenneh Sengbeh

The Corporate Strategic Plan of the Liberia Revenue Authority was officially launched at the Monrovia City Hall in July 2017.

Two years following its coming into being, the LRA introduced a five-year Corporate Strategic Plan (CSP), spanning 2016/2017 to 2020/2021 fiscal years. The CSP which serves as a roadmap for the LRA up to the 2020/2021 fiscal year has 13 objectives and 65 outcomes.

The implementation of the CSP requires the committed involvement of staff, management, the Board, and external stakeholders including sector ministries and the international donor community who have strongly supported efforts to establish the LRA.

Outcome 3.1.1 of Goal 3 of the documents clearly states that the '5-year Corporate Strategic Plan should be communicated internally and externally'. In a bid to achieve this outcome, the Policy, Statistics & Strategic Planning Division (PSSPD) of the Authority launched a nationwide LRA Employee "Jehovah Witness Awareness" Exercise to communicate the strategy to employees and staff of the Authority. Jehovah Witness Awareness is a person-to-person awareness strategy.

The Jehovah Witness Awareness Exercise was conducted for employees at LRA HQ, Freeport of Monrovia and Roberts International Airport as well as Tax and Customs Business Offices in the counties.

"Each employee is critically important to the success of the implementation of the CSP since individual contributions tend to drive the most changes in organizations. LRA management also stands to benefit from the positive

feedbacks shared by employees," said Joseph Zeze of the PSSPD.

These exercises focused specifically on providing detailed explanation of the LRA Mission, Vision, Core Values as well as the Strategic Goals, Objectives and Outcomes of the CSP.

The roles of the different departments/divisions/sections/units and individual staff were tactically presented in line with the implementation strategy.

The awareness program was performed on the premise that individual staff need to drive the changes within the organization. "We therefore aimed to provide employee with the knowledge and skills to be able to perform their work in a more sustainable and professional fashion in order to secure future results," Zeze said in a report prepared for the Commissioner General.

As of late March, more than 50% of a total of 569 LRA employees had benefitted from the awareness, with both soft and hard copies of the CSP snap shots distributed to participants.

During the engagement with staff at the Freeport of Monrovia, one employee made an excellent recommendation that the wordings of the LRA Mission, Vision and Core Values, as well as that Strategic Goals and Objectives should be translated into a theme song for the LRA.

During the engagement with rural employees at the Tax Business Offices (TBOs) and Customs Business Offices (CBOs), stressed the need for capacity building was of great concern towards implementing the CSP. The team held the awareness in Bomi, Grand Cape Mount, Gbarpolu, Grand Bassa, Margibi, Bong and Nimba, with the others still pending up to press time.



USAID Economic Governance Specialist Roosevelt G. Tule presenting Tablet to CG Tamba of LRA

USAID/RG3 BOOSTS LRA REAL ESTATE MAPPING PROJECT

Donates Over 270 Electronic Gadgets

By Victor K. Seah

Commissioner General Elfrieda Stewart Tamba, Assistant Commissioner for Real Estate Tax Isaac Beyan Stevens and Real Estate Project Manager Scholastica Nimley were all in big smiles when the Liberia Revenue Authority (LRA) received 100 pieces of tablets and 174 GPS gadgets from USAID, through its Revenue Generation for Governance and Growth (RG3) project.

The January 30's donation was part of efforts to strengthen the capacity of the LRA Real Estate Community Partnership Project.

The project seeks to map and identify real estate properties as part of the LRA revenue collection program.

Speaking during the presentation ceremony at the headquarters of the LRA, USAID Economic Governance Specialist Roosevelt G. Tule said the electronic devices are intended to help to enhance the work of the LRA in archiving its domestic resource mobilization.

Commissioner General Tamba, receiving the gadgets, thanked the taxpayers of the United States who have made significant contributions to the LRA through USAID/RG3 Project.

CG Tamba said the donation from USAID will contribute greatly to the promotion of LRA's Real Estate Community Partnership Project.

"We are confident that this donation will help to accelerate the rate at which the LRA captures properties in the tax net," added CG Tamba.

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

The CG indicated that so far the Project has captured about 40,000 properties, and that donated gadgets will boost the initiative, and undoubtedly contribute to domestic resource mobilization in the country.

The CG also expressed Elation the partnership between the LRA and the USAID RG3 project.

LRA and RG3 are working closely to introduce new systems that enhance revenue collection and resource mobilization.

RG3 supports to the LRA is intended to enhance the Authority's ability to effectively, efficiently and transparently implement tax policies and carry out its revenue collection mandate.

RG3's vision is to support the Government of Liberia, private sector and civil society to strengthen consultation, education and engagement on taxes and their benefits with an aim to build a tax compliance culture, increase voluntary compliance, and foster greater trust between taxpayers and the government.



President of AMEU Dr. Joseph Isaac (left) and CG Tamba exchange the MoU with smiles after signing at the LRA HQ

LRA, AMEU Sign Agreement On Teaching Revenue Code

By Jerry Laynumah Siakor

The Liberia Revenue Authority (LRA) and the African Methodist Episcopal University (AMEU) in early February signed a historic Memorandum of Understanding (MoU) to introduce the teaching of the Liberia Revenue Code (LRC) at the University.

The agreement seeks to incorporate the LRC in the academic curriculum of the University to ensure that students who graduate from there are schooled in the country's tax laws and policies. The LRC governs matters on taxation in Liberia.

Speaking at the signing ceremony on Wednesday, Feb 7, LRA Commissioner General Elfrieda Stewart Tamba described the partnership with the AMEU as a major boost for the enhancement of technical capacity development.

She noted that the signing of the agreement was in line with Goal 3 of the LRA 5-year Corporate Strategic Plan, which borders on building an effective tax administration. The MoU, CG Tamba said, signifies a vital millstone in seeking a better tax administration and enhancing domestic resource mobilization.

For his part, AMEU President Dr. Joseph Isaac welcomed the collaboration between the two institutions, indicating that the partnership would meaningfully contribute to strengthening capacities of expected tax experts.

He assured the commitment of AME University in ensuring the successful implementation of the MoU, which is expected to commence in September this year.



LRA officials and partial view of Licensed Tax Practitioner

LRA LICENSES 13 TAX PRACTITIONERS

By Jerry Laynumah Siakor

As a means of upholding the culture of standard tax administration, the Liberia Revenue Authority in February certificated thirteen professionals as licensed tax practitioners in the country.

Tax practitioners are individuals who provide advice to taxpayers or any other person about the application of a tax Act; or who assists with the completion of a return for taxpayers.

The certification came on the heels of a rigorous vetting process in line with set standards as stipulated in the Act establishing the LRA.

Section 7, 2(i) of the LRA Act empowers the Authority to license Tax Practitioners in the country. The license enables the practitioners to practice and adhere to professional standards and be legally recognized by the LRA as certified tax practitioners.

Speaking during the certification program on Tuesday, February 20, at LRA Headquarters in Paynesville, Commissioner General Elfrieda Stewart Tamba said the process was a significant mark of transformation and achievement for the Authority.

"The licensing of tax practitioners represents a major indicator and step towards our desire to strengthen and further professionalize the tax profession in Liberia," CG Tamba indicated.

She reaffirmed LRA's commitment to transform the tax administration in the country by putting in place adequate regulatory measures and the relevant policy framework to enhance the operations of tax practitioners in the country.

CG Tamba challenged licensed tax practitioners to uphold the standards of their profession by ensuring commitment and fairness in their dealings with clients and the tax authority.

She urged the practitioners to exhibit high level of transparency in the exercise of their professional activities, ensuring that government gets the requisite taxes from their clients: the taxpayers.

The President of the Liberia Institute of Tax Practitioners (LITP) Theo Joseph thanked the LRA for the certification and called on practitioners to uphold the values of transparency and accountability in the performance of their tasks.

"As private tax practitioners, we have a responsibility to our government and our clients, to ensure that we balance the dual agenda we have to perform," he told his colleagues.

He encouraged other tax practitioners in the country to take advantage of the application process in order to obtain their licenses.

Mr. Joseph assured that the LITP will continue to collaborate with the LRA so as to foster the development of the country's tax administration sector.



LRA
LIBERIA REVENUE AUTHORITY

*Did you know
that you can
pay your Taxes
and Customs
duties in*

Liberian Dollars?



Yes, You Can!



James D. Carter of the Concerned Students Movement presenting the Public Service delivery Award to CG Tamba

CG Tamba

Receives Public Service, Integrity Award

By Victor K. Seah

The Commissioner General of the Liberia Revenue Authority (LRA), Elfrieda Stewart Tamba, proudly received two separate awards from university student groups for her outstanding services to the country in February.

The Concerned Students Movement of Liberia on Tuesday (Feb 20) presented the “Most Outstanding Public Servant Award of 2017” to the Commissioner General, while the Liberia Mass Communications Students Union also later honored the CG as ‘Outstanding Champion of Integrity in Public Service Delivery’.

Presenting the Award on February 20, 2018 at the LRA Headquarters in Paynesville, the National Chairman James D. Carter of the Concerned Students Movement commended CG Tamba for her great role played in strengthening the revenue sector of Liberia and especially leading the initiative to legislate the Act that legally established the LRA.

The group represents college students for the University of Liberia, United Methodist University and the African Methodist Episcopal Zion University.

The student group said the increase in the national revenue by over 500 percent from US\$88m to over US\$500m through the rigorous enforcement of the Liberia Revenue Code shows the commitment and strong leadership of CG Tamba.

The group said its research shows that the CG has managed an LRA that has in place stringent measures to ensure integrity and fight corruption through the establishment of a Professional Ethics Division and Risk Management System, among others.

Receiving the award, Commissioner General Tamba thanked the student body for recognizing the work done by the LRA over years. CG Tamba said the LRA is willing to work with the student body through

capacity development and fostering of partnership through projects.

Meanwhile, in presenting the ‘Outstanding Champion of Integrity in Service Delivery’ award, the Leadership of the Liberia Mass Communications Students Union said the recognition of CG Tamba is a demonstration of her invaluable contributions and unflinching support towards nation building through the collection of lawful revenues for the national good.

The group’s Senior Research and Public Relations Officer, Martin Blayon, said they believe that the outstanding leadership of the Commissioner General and her selection on the United Nation Experts Committee on Taxation validate her impact and commitment to modernizing and transforming tax administration in Liberia..

The student group furthered that the SchoolTax Education Program (STEP) recently launched by the LRA under the leadership of CG Tamba is unprecedented and has the propensity to develop the culture of tax compliance and civic responsibilities amongst Liberians students.

The Liberia Mass Communications Students Union represents students from three universities: University of Liberia, the African Methodist Episcopal University and the United Methodist University.

Accepting the award, Commissioner General Tamba thanked the group for the recognition and assured her commitment to serving with diligence and integrity for the national good.

CG Tamba said as part of the LRA outreach and awareness to enlighten students and ordinary citizens of tax laws and tax obligations, the LRA will remain technical and professional as it renders the best services to the Liberian people.

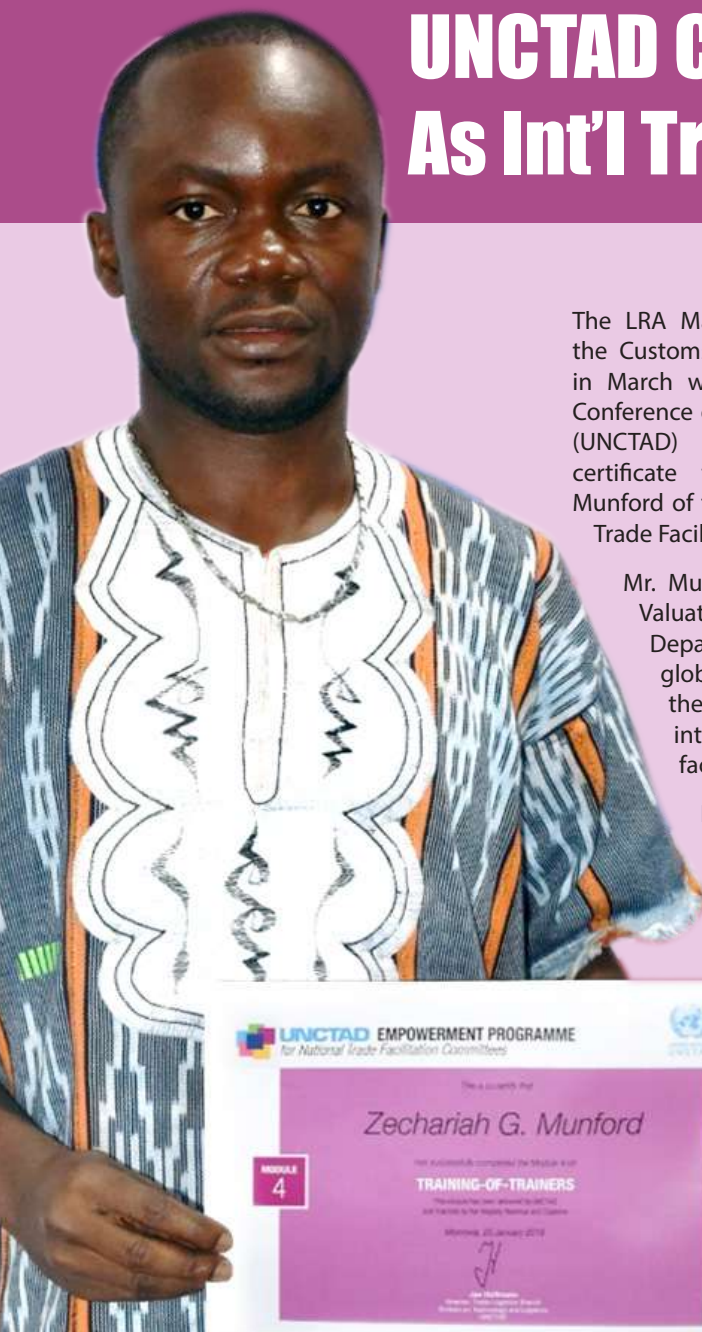
"We are committed to serving Liberia, to make sure the work that the LRA carries out makes Liberia prosper," said CG Tamba.



Mr. Martin Blayon of the Liberia Mass Communications Students Union presenting the Integrity award to CG Tamba

UNCTAD Certificates LRA Staff As Int'l Trade Facilitation Trainer

By Jerry Laynumah Siakor



The LRA Management and especially the Customs Department were elated in March when the United Nations Conference on Trade and Development (UNCTAD) awarded a professional certificate to Zechariah Geedehgar Munford of the LRA as an International Trade Facilitator Trainer.

Mr. Munford, a Senior Officer for Valuation in the LRA Customs Department, received the global recognition following the completion of a two-year intensive international trade facilitation training program.

Before being certificated, Mr. Munford completed the five modules of the empowerment program and also obtained satisfactory marks during the evaluations.

"With the level of training acquired from the [program], I am well placed to make vital contributions

to quality trade reform initiatives in Liberia," Mr. Munford said.

He expressed gratitude to the UNCTAD for the training opportunity and the professional recognition as a certified trainer. This, he said, will enhance his ability to produce quality results in trade facilitation training.

The training initiated by the UNCTAD begun in 2016 and as a result of Liberia's membership accession to the World Trade Organization (WTO).

The program was intended to strengthen members of the Liberia National Trade Facilitation Committee (LNTFC) to institute vital trade reforms including the provisions of the WTO Trade Facilitation Agreement (TFA).

LRA Commissioner General Elfrieda Stewart Tamba congratulated Mr. Munford for the achievement, describing it as a pride for the LRA and Liberia as a country.

The CG urged Munford to use the skills to positively impact the collection of lawful revenues in meeting the country's domestic resource mobilization agenda.

HONORED FOR EXCELLENCE

10 Employees Receive Flowers

By Jerry Laynumah Siakor



Abraham Varney
Excellence in Leadership Award



Samuel Gardea
Excellent Driving Award



Henry Z. Cooper
Appreciation & Exemplary Effort Award



Lawrence Thompson
Initiative Award



George Caranda
Excellent Driving Award



Sidiki Trawally
Outstanding Performance Award



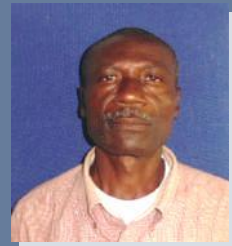
James Kokulo
Innovation Award



Harris Leo
Excellence In Customer Service Award



David Pewee
Excellent Driving Award



Shedrick Allison
Excellent Driving Award

Ten employees staffers of the LRA were in February honored by Management for excellently performing their respective duties which greatly accelerated the operations of the entity during the second quarter of the 2017/18 Fiscal period.

The honorees received certificates as a mark of recognition for their innovative contributions in enhancing the attainment of the goals of the LRA in collecting lawful revenue for Mama Liberia.

The awards were given in four categories including Service Award, Performance Award, Employee Safety Award and Spotlight Award.

In the Service Award category, Harris

Leo (General Services Division) received the Excellence in Customer Service Award.

Under the Performance Award, Sidiki Trawally (Management Information System) received the Outstanding Performance prize while Abraham Varney (Supervisor of the Transport Management Unit) collected the Excellence in Leadership Award; James Kokulo (Taxpayers Service Division) got the Innovation Award as Lawrence Thompson of the Budget and Finance Unit clinched the Initiative Award.

Meanwhile, four other employees in the Transport Management Unit (David Pewee, Samuel Gardea, Shedrick Allison and George Caranda) received Excellent Driving Awards in the category of Employee Safety.

Henry Z. Cooper of the HR Division received the Appreciation & Exemplary Effort accolade, which is under the category of Spotlight Award.

Presenting certificates to the awardees, LRA Commissioner General Elfrieda Stewart Tamba praised the ten employees for their outstanding performance.

She urged others to follow the good examples of the 10 awarded employees in helping the LRA to achieve its mandate for the benefits of Liberia and its citizens.

The 10 were recognized during the Authority's second General Staff quarterly meeting held at the Paynesville City Hall.

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Liberia Revenue Authority



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CONTACT US

For tax inquiries, information and education call the following numbers:

0888572572 / 0770572572

The public is encouraged to report any misconduct, corruption and unprofessionalism of any LRA's employee using any of these numbers:

0880631093 / 0880631275

Methods of reporting to Professional Ethics Division (PED)

Call Hotline Numbers: **0886517061 / 0777517061**

PEEPING INTO THE TRADE STATISTICS

What Are The Highest Import and Export Goods?

By D. Kaihenneh Sengbeh

Though there are over 20 countries from which goods and services are imported to Liberia, we have gathered statistics of the five countries that shipped the highest imports to Liberia during quarter three: January- March 2018. The countries include India, China, Cote d' Ivoire, United States and Turkey.

The total imports for the period under consideration was US\$286.4M. The top five countries of imports accounted for Sixty five percent (65%) while the rest of the world accounted for thirty five percent (35%). Table 1.0 below shows the Top 5 countries of import to Liberia

(CIF Figures in Millions of US\$), while Figure 1.0 below shows graphical representation.

On the other hand, as indicated in table 3.0 below, the United States, France, Poland, Ukraine and neighboring Sierra Leone are the five countries that receive most exports from Liberia. This indicates that these are the countries to which most businesses in Liberia export goods and services. Meanwhile the top five commodities exported from Liberia include Plastics/Rubbers (Processed Rubber), Mineral Products (Direct Shipped Ore), Animal or Vegetables Fats & Oil (Crude Palm Oil), Stone/ Glass and Wood & Wood Products

(Processed Rubber Wood). See table 4.0 for statistics.

Vegetable Products (Rice etc.), Machinery/Electrical (Surface Drill etc.), Mineral Products (Gasoline & Diesel), Transportation (Vehicle and Parts) and Metals and the five most commodity imported to Liberia by the five highest importing countries.

The total imports for the period under consideration was US\$286.4M. The top five commodities imported in Liberia accounted for Sixty eight percent (68%) while rest of the world accounted thirty five percent (32%). Please see Table 5.0 below for graphical representation

Table 1.0: The Top 5 countries of import to Liberia (CIF Figures in Millions of US\$)

| Country | CIF | % Contribution |
|---------------------------------|----------------|----------------|
| India | 74,977 | 26% |
| China | 52,068 | 18% |
| Cote D'ivoire | 25,601 | 9% |
| United States | 19,593 | 7% |
| Turkey | 12,867 | 4% |
| Top Five Total: | 185,106 | 65% |
| Rest of the World Total: | 101,294 | 35% |
| Total | 286,400 | 100% |

NOTE:

The total imports for the period under consideration was US\$286.4M. The top five countries of imports accounted for Sixty five percent (65%) while rest of the world accounted thirty five percent (35%). Please see Figure 1.0 below for graphical representation

Figure 1.0 Top 5 countries of import to Liberia (CIF Figures in Millions of US\$)

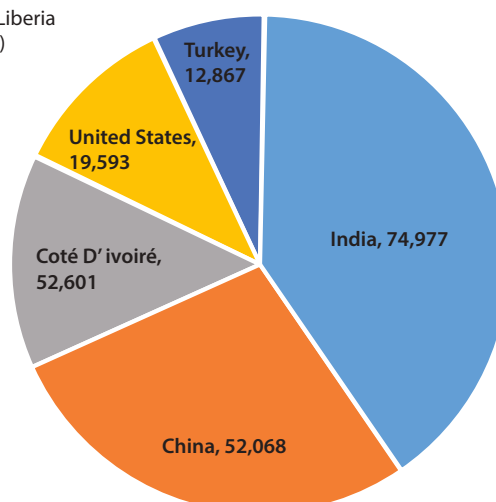


Table 3.0: The Top 5 countries of exports from Liberia (FOB Figures in Millions of US\$)

| Country | FOB | % Contribution |
|---------------------------|---------------|----------------|
| United States | 17,739 | 31% |
| France | 12,229 | 21% |
| Poland | 5,934 | 10% |
| Ukraine | 4,654 | 8% |
| Sierra Leone | 3,885 | 7% |
| Top Five (5) Total | 44,441 | 77% |
| ROW | 13,201 | 23% |
| Grand Total | 57,642 | 100% |

Table 4.0: The Top 5 Commodity¹ exported the most from Liberia (FOB Figures in Millions of US\$)

| Country | FOB | % Contribution |
|---|---------------|----------------|
| Plastics/Rubbers (Processed Rubber) | 23,370 | 41% |
| Mineral Products (Direct Shipped Ore) | 21,764 | 38% |
| Animal Or Vegetables Fats & Oil (Crude Palm Oil) | 1,706 | 3% |
| Stone/Glass | 1,015 | 2% |
| Wood & Wood Products (Processed Rubber Wood) | 853 | 1% |
| Top Five (5) Total | 48,707 | 84% |
| ROW | 8,935 | 16% |
| Grand Total | 57,642 | 100% |

Table 5.0: The Top 5 Commodity imported the most in Liberia (CIF Figures in Millions of US\$)

| Country | FOB | % Contribution |
|---|----------------|----------------|
| Vegetable Products (Rice etc.) | 64,711 | 23% |
| Machinery/Electrical (Surface Drill etc.) | 47,148 | 16% |
| Mineral Products (Gasoline & Diesel) | 42,857 | 15% |
| Transportation (Vehicle and Parts) | 21,315 | 7% |
| Metals | 18,973 | 7% |
| Top Five Total: | 195,003 | 68% |
| Rest of the World Total: | 91,397 | 32% |
| Total | 286,400 | 100% |

¹ Only Permanent exports (EX1) commodity are included in export analysis excluding Arms and Animation, Machinery/Electrical, Optical, photographic; parts and accessories thereof. And Transportation,



PROCEDURE FOR CLEARING AIR FREIGHT

1

Importer submits commercial invoice to BIVAC and documentary clean report of findings is issued to importer

2

Importer /declarant generates an electronic declaration using the ASYCUDA System and attach scan copies of all original supporting documents.

3

Customs conducts compliance check of declaration and validate control result in the system .

4

Brokers print payment notice from ASYCUDA System and makes payment of assessed taxes to Central Bank of Liberia (CBL) or Customs Cashier if taxes are US\$250.00 or less.

5

Goods requiring physical inspection are released by the terminal operator for inspection by Customs, and goods that do not require inspection are released to Consignee and goods exit the port.



PROCEDURE FOR PROCESSING IMPORTS AT SEA PORTS

1

Importer submits an electronic declaration to Customs using the ASYCUDA System; and attach scan copies all original supporting documents .

2

Customs conduct compliance check of declaration and validate control results.

3

Declarant print payment notice and proceeds to central Bank for payment of duties/taxes.

4

Following payment, consignee proceeds to the terminal operator to take delivery of goods.

5

Goods not subject to physical inspection are exited from the port by Customs and released to importer.

6

Goods subject to physical inspection in the port are taken to DI (Destination Inspection) site for inspection before exit and release of goods. Goods subject to inspection at the Consignee premises are exited and taken to consignee premises for inspection.



PROCEDURE FOR GOOD CLEARANCE AT LAND BORDERS

1

Importer/Declarant makes a manual declaration to Customs and attach all supporting documents.

2

Customs conduct compliance check of declaration, assess appropriate taxes and issues payment bill to tax importer/agent.

3

Importer/Declarant makes payment of taxes to Customs Cashier and obtain treasury receipt.

4

Physical inspection is conducted and there and if there is discrepancy additional bill is issued for payment before release of goods.

5

If there is no discrepancy, goods are released to consignee.

FAQs

FREQUENTLY ASKED QUESTIONS



1. What is a TIN?

TIN is the abbreviation of TAX IDENTIFICATION NUMBER. It is a unique number assigned to every taxpayer.

2. What is a Tax Clearance Certificate?

A tax clearance certificate is issued by the Liberia Revenue Authority (LRA) and it certifies that a taxpayer has complied with all known tax requirements at the time of issuance.

3. How long does it take to get a Tax Clearance Certificate?

Normal processing time for a complete and accurate Tax clearance certificates application is 1 to 3 business days. For incomplete applications (missing information, missing supporting documentation and/or outstanding tax liabilities) processing may take up to 5 business days. If all documentation and tax obligation issues are not settled within these 5 business days, a new application is required.

4. Why do I need a Tax Clearance Certificate?

A Tax Clearance Certificate is required and useful when you want to:

- To bid on or receive payment for a government contract
- Sell a business
- Apply for a bank loan
- Contest a public election
- Provide a service to the government and certain private organizations

5. What is Annual Income Tax Return?

An annual income tax is the filing of a tax return capturing all of the financial and economic activities of the natural and legal persons for a particular tax period, usually a year. The partnership as an entity is not subject to tax, but the income of the individual partners is taxed in relation to the Personal Income Tax rules of Section 200, Liberia Revenue Code.

6. Who pays Personal Income Tax?

It is paid by all natural persons who exercise employment or work in Liberia no matter the agency or entity or the kind of work being done and citizens working with the Liberian Government in foreign service.

It is paid by resident natural persons, resident legal persons, and nonresident persons. The gross income of a resident includes all economic benefits regardless of source. The gross income of a nonresident person includes only economic benefits having a source in Liberia. Chapter 8 of the Revenue Code of Liberia found at www.lra.gov.lr defines residency



7. What is Withholding?

Withholding is an obligation by a withholding agent to withhold the taxes due the Government of Liberia on behalf of a withholder or withholders in respect of goods supplied or services rendered by the withholder to the withholding agent. The withholding agent pays the tax to the LRA using the withholder's Taxpayer Identification Number, or TIN. Liberia Revenue Code (LRC) Section 905(a).

8. Who Pays Withholding?

The following are subject to the payment of withholding:

A resident legal or natural person;

A nonresident with a branch in Liberia or doing business in Liberia;

A government agency; or

Unless expressly exempted by international agreement or treaty, a nongovernmental Organization operating in Liberia or a diplomatic mission to Liberia.

9. What are the Payments subject to Withholding?

The following payments are subject to withholding: (Section 905 LRC)

Wages and Salaries

Contract Services or Services Rendered

Acquisition Price of an Investment

Interest

Royalties

Dividends

License Fees

Gaming Winnings

Payers of Rent

10. Due Dates for Filing Personal Annual Income Tax Returns:

A taxpayer's income tax return is due by the last day of the third month following the end of the taxpayer's tax year. For calendar year taxpayers, that due date is March 31 of the year following the end of the tax year in question. Payment of income tax is due on or before the due date.

11. What is real property?

Real Property (also called real estate) refers to land, structures or a combination of land and structure.

12. Who should pay Real Property Tax?

All land owners with or without structures are required to pay. Real Property Tax must also be paid on booths and zinc houses. Only mud huts with thatched roofs are excluded. Tenants or caretakers of the land owners can also pay the Real Property Tax on behalf of the owner

13. How often should I pay my Real Property Tax?

Every year from the day you become the owner of the property

14. What if the old owner did not pay the Real Property Tax before selling the property?

If the seller of the property did not pay the Real Property Tax at all on the property the buyer is responsible to pay the tax going back five years. Revenue Code of Liberia Section 2010, Payment of Delinquent Taxes as Condition Precedent to Conveyance of Interests in Real Property.

15. I have already registered my property with my township. Do I still need to register with the Liberia Revenue Authority?

Yes

16. How do I pay Real Property Tax if I am not in Liberia?

Once your property has been registered in the Tax Administration System (SIGTAS), you can request your bill via email at taxpayerservices@lra.gov.lr. Your bill will be forwarded to you along with instructions for wire transfer to the Central Bank Foreign Account

17. When Are Real Property Taxes Due?

Annually, between January 1- July 2. Penalty accrues after July 2nd

18. What happens if I do not pay my taxes on time?

You will be charged a monthly penalty of 5% plus interest (published by Central Bank of Liberia for taxes) each month that you fail to pay (LRC, 2011, S 2002).

19. What happens if I refuse to pay my Real Property Taxes?

All taxes are to become liens on real property on due dates. Delinquencies shall be reported to the Minister of Justice for collection through the Tax Court (LRC 2001, S 2007)

20. Which documents do I need to clear my goods?

Clean Report of Findings (CRF), Bill of Lading, Invoice, Packing List, Identification, other shipping documents and any other documents Customs ask that you provide.

21. Who is a beneficiary of the duty free exemption?

Any citizen of Liberia who has lived out of Liberia for at least 2 years
Anyone who is returning from school and has lived outside of Liberia for at least 1 year

22. Who is not a beneficiary of the duty free exemption?

Returnees who accept employment with entities other than the Government of Liberia and receive resettlement benefits

23. Must returnee live in Liberia to qualify?

A returnee must be in Liberia to qualify for Duty Free Privilege
A returnee must have proof of permanent return to Liberia to qualify for duty free exemption

24. Which documents provide proof of permanent return to Liberia?

Letter of resignation from foreign employment
Termination of lease agreement documents from foreign country
Retirement letter from previous place of employment
Employment letter from entity located in Liberia
Identification
Passport
Arrival record
Employment record
Utility bills in your name

25. What is Direct Transfer Payment?

The payment of taxes through direct transfer from one account to another. That is from your account (taxpayer's account) to Revenue Transitory Account. Account to Account Transfer.

26. What makes it different from the payment of taxes through cash or Manager's check?

This form of payment of taxes is a change from manual process of making payments by manager's check and cash to the LRA and CBL. Direct Transfer Payment is an electronic payment mechanisms which involves instructing a commercial bank to debit a taxpayer's account and credit the Revenue Transitory Account with the tax amount.

27. How long does it takes to obtain a valid receipt?

LRA will issue you a valid receipt within 24 hours after submission of a copy of your returns

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
Monrovia, Liberia
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
Monrovia, Liberia
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
088572572/0770572572

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Is
A Nation
Builder***

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QUOTATION ON TAXATION



"We must start to give monies to the gorvenment through the payment of our taxes so that we stop blaming the gorverment for not developing the country"

■ **H. E. George M. Weah**
President
Republic of Liberia

"Domestic Resource Mobilization Is Critical to Liberia's Debt Sustainability"

■ **Samuel D. Tweah, Jr.**
Minister of Finance and
Development Planning



"The higher voluntary compliance is, the larger the revenue pot will be; the larger the revenue pot, the easier it will be to attain the Pro Poor Agenda and by extension the sustainable development goals"

■ **Efrieda Stewart Tamba**
Commissioner General
Liberia Revenue Authority

"We are very proud and honored to be launching e-filing in Liberia for the first time, and this will boost revenue collection for Mama Liberia"

■ **Deontee T. King-Sackie**
Deputy Commissioner General
for Technical Affairs
Liberia Revenue Authority



TAX DUE DATES

PERSONAL INCOME TAX

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 Renters, 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 day 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 March 31st of each calendar year

- CORPORATE INCOME TAX
- PERSONAL INCOME TAX

Covers: All businesses and persons earning income from Liberia



LRA
LIBERIA REVENUE AUTHORITY

eReturns



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What time it is...
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info@lra.gov.lr

Visit us at
www.lra.gov.lr

Posted Address

Liberia Revenue Authority
P. O. Box 1965
ELWA Junction
Paynesville City, Liberia

Call Center Contacts

+231- (0) - 770-572-572
+231- (0) - 888-572-572

For tax inquiries, information and education
call the following numbers:
0888572572 / 0770572572

The public is encouraged to report any
misconduct, corruption and unprofessionalism
of any LRA's employee using any of these numbers:
0880631093 / 0880631275

Methods of reporting to Professional
Ethics Division (PED) Call Hotline Numbers:
0886517061 / 0777517061