



Domestic Resource Mobilization Strategy (DRMS)

Implementation Year 1 Report



Transformation and Modernization Division

Liberia Revenue Authority

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List of Acronyms and Abbreviations

ASYCUDA	Automated System for Customs Data
CBOs	Customs Business Offices
CET	Common External Tariff
COVID-19	Coronavirus Disease
DEA	Drug Enforcement Agency
DRM	Domestic Resource Mobilization
DRMS	Domestic Resource Mobilization Strategy
DRMSC	Domestic Resource Mobilization Strategy Steering Committee
ECOWAS	Economic Community of West African States
ERMF	Enterprise Risk Management Framework
GSM	Global System for Mobile
GST	Goods and Services Tax
IMF	International Monetary Fund
ITAS	Integrated Tax Administration System
LAA	Liberia Aviation Authority
LLA	Liberia Land Authority
LIS	Liberia Immigration Service
LRA	Liberia Revenue Authority
LRC	Liberia Revenue Code
MFDP	Ministry of Finance and Development Planning
MOCI	Ministry of Commerce and Industries
MOU	Memorandum of Understanding
MSM	Medium, Small and Micro
NPA	National Port Authority
PFM	Public Financial Management
PFMRISP	Public Financial Management and Institutional Strengthening Project
PMMC	Precious Metal Marketing Company
PPCC	Public Procurement and Concession Commission
PSSPD	Policy, Statistics and Strategic Planning Division
RG3	Revenue Generation for Governance and Growth
SIDA	Swedish International Development Agency
SIGTAS	Standard Integrated Government Tax Administration System
STWC	Sector Technical Working Committees
Telcos	Telecommunications Companies
TOR	Terms of Reference
TPSD	Taxpayers Service Division
UBA	United Bank for Africa
USAID	United States Agency for International Development
VAT	Value Added Tax

Introduction

This report captures the major Domestic Resource Mobilization Strategy (DRMS) implementation activities carried out during the first year of implementation and covers the period between July 1, 2019 and June 30, 2020.

The report contains the result of the actual activities implemented against the activities planned for the fiscal year.

Activities Report

During the Fiscal Year 2019/2020 series of activities and projects were implemented under the DRM. This activity report section is divided and grouped under the various themes of the strategy.

1. Governance

In order to implement the DRM Strategy, after the launch, the Transformation and Modernization Division (TMD) coordinated the development of the work plan for implementation of year one in concert with the Policy, Statistics and Strategic Planning Division (PPSD) and other line ministries and agencies relevant to the DRMS implementation. As part of the planning activities, consistent with the work plan, a governance structure was proposed for coordinating the implementation along with the specified term of references.

As part of the governing structure, the DRM Executive Steering Committee (DRMSC) serves as the highest decision-making body. The Minister of Finance and Development Planning and the Commissioner General of LRA serve as Chair and Co-chair respectively. It comprises Heads of relevant sector ministries as members and donor agencies as observers. The terms of reference for the Steering Committee (SC) was developed and approved along with the implementation work plan by the DRMSC. A first meeting was held on November 12, 2019 and subsequent meetings cancelled due to the Coronavirus pandemic.

Below the level of the DRMSC are various Sector-specific Technical Working Committees (STWC). In year one (1) three working groups were formulated as follows: Tax Administration, Tourism, and Tax Policy. Their TORs were also developed and approved.

A major component of the DRMS governance structure is the secretariat, which is responsible for coordinating the various activities of the DRM. Originally, the LRA should have hired a DRM coordinator and other staff to carry out this function.

However, the LRA decided that the Transformation and Modernization Division will play the role of the secretariat.

2. Tax Policy

The Tax Policy Working group is headed by the Revenue Policy Division at the Ministry of Finance and Development Planning (MFDP) with the Policy, Statistics and Strategic Planning Division (PSSPD) at the LRA as member.

A number of activities were implemented under the tax policy theme during the first year of the DRM implementation, related to the partial review of the revenue code, consultations on the transition from Goods and Services Tax (GST) to Value Added Tax (VAT) regime, excise stamp, tax expenditures, and non-tax revenues. However, there were other planned activities, which were not started due to various constraints. Highlights of the key activities and progress made under each of the activity is presented below:

2.1. Revenue Code

The LRA obtained a grant from the African Development Bank to undertake a Tax Gap Analysis geared towards identifying gaps in the Liberian Tax System and developing the requisite operational framework for potential revenue generation. The contract was awarded to a Consortium of Consultants from Uganda and work has begun. The firm completed the methodology for the study, which was validated and presented in an inception report. Completion of the work was delayed due to the coronavirus pandemic and technical glitches with the AFDB. However, the final report is expected in September 2020, after making all of the necessary adjustments.

Also, the work on the simplification of the revenue code began with all the amendments to the Liberia Revenue Code of 2000 (LRC) and related laws that affect the code consolidated into one codified Revenue Code. The purpose is to provide a one-stop-shop for taxpayers, tax practitioners and business people who find it challenging to find the most up-to-date laws in a single location. The consolidation considered all amendments to the LRC of 2000, in the 2011, 2016 and 2018 excise law, the 2019 Customs Code amendment, the LRA Act, the MFDP Act and the Public Financial Management (PFM) Law. The consolidation also took into account the correction of typographical and cross-referencing errors as provided for. The laws were also simplified by the devolvement of forty (40) practice notes and regulations. Ten (10) of the (40) practice notes and regulations have been signed and thirty (30) are pending approval by the LRA and the MFDP.

2.2. Transition from GST to VAT Regime

The concept note, white paper and plan for migrating from GST regime to a VAT regime has been drafted. The technical working group was reconstituted and is currently reviewing some of the features, including coverage and refund for the anticipated modification to the GST for next fiscal year 2021/2022. A process is ongoing for the recruitment of a firm to review and synchronize the existing documents with the ECOWAS protocols. A VAT impact analysis study is also planned for the next reporting period.

2.4. Excise Stamp

As a first step for the excise reform, the Excise Law has been enacted by the national legislature of the Republic of Liberia. A nation-wide awareness, sponsored by the USAID Revenue Generation for Governance and Growth (RG3) project, is being carried out by the LRA and MFDP to sensitize the public on the new tax law and the excise reform. Due to the COVID-19 lockdown which, prevented inter-county movement, the awareness activities were paused and are due to resume the earliest part of fiscal year 2020/2021.

As part of the excise reform, a procurement process was initiated for the contracting of a competent company for the introduction of excise tax stamp for alcoholic beverages and cigarettes on the Liberian market. The procurement process was completed and the stamp contract was awarded to an India-based firm, Madras Security Printers. The contract was signed and transmitted to the vendor. An implementation technical team was commissioned and inception meeting was held with contractor on June 18, 2020 to review the implementation plan and to decide which activities would be implemented during and post COVID-19 lockdown. Implementation is ongoing as planned.

2.4. Tax Expenditures

The purpose of the tax expenditure activity is to record and monitor tax expenditures, elaborate a framework for measuring and tracking tax expenditures in Liberia covering LRC, concession agreements, tax exemptions and Executive Orders as well as intermittent tax credit applications to the LRA. It is also meant to enhance the accountability and transparency of tax expenditures, and to maintain predictability in tax administration and inculcate adherence to the rule of law in taxpayers, and use the annual budget mechanism to make changes in tax policy.

In this regard, the existing tax expenditure framework has been reviewed and the followings have been taken into consideration.

- Developed monitoring mechanism for domestic tax incentive;

- Introduced rebate system for processing of duty free on high risk commodities such as sugar and gasoline
- Revised the standard operating procedures for processing duty free, and;
- Currently conducting a comprehensive empirical study for the rationalization of the tax expenditure regime.

Going forward, tax expenditure analysis and report shall be submitted as an annex to the budget during budget submissions to the national legislature, beginning with FY2021/2022 budget submission.

2.5. Non-Tax Revenues

All administrative fees structure for ministries and agencies have been reviewed, updated and published to the general public on the MFDP and LRA websites. This activity was completed with the purpose of cataloging and analyzing non-tax revenues with a view to streamlining and getting rid of any nuisance levies to manage the effective tax and non-tax rates. It also provides a framework for recording, monitoring and forecasting revenues from non-taxes for inclusion in the fiscal budget.

3. Tax Administration

The Tax Administration Working group is headed by the Deputy Commissioner General for Technical Affairs and jointly co-chaired by the Commissioner of Customs and Commissioner of Domestic Taxes.

A number of activities were implemented under the tax administration theme during the first year of the DRM implementation, related to the corporate digitalization, real estate, etc. However, there were other planned activities, which were not started due to various constraints. Highlights of the key activities and progress made under each of the activity is presented below:

3.1. Customs

The LRA has upgraded ASYCUDA to version 4.3 and has established a centralized processing unit at its headquarters to limit assessors' interactions with brokers and consignees. The second phase is to rollout ASYCUDA to five rural Customs Business Offices (CBOs) across the country. The equipment for the rollout has been procured and a contract negotiated with UNCTAD for the customization of ASYCUDA. The contract has been signed by the Government of Liberia and transmitted to UNCTAD for counter signing. This activity was delayed due to the coronavirus pandemic.

There are plans to transition from pre-shipment inspection to destination inspection. The Public Procurement and Concession Commission (PPCC) has provided no objection on the procurement process and negotiations are currently ongoing for the

contract award with the most preferred vendor. The LRA has acquired 20 acres of land within the Freeport of Monrovia for the DI Facility.

As an addendum to the National Entry Points MOU, a coordinated boarder management strategy has been developed and adopted by the LRA, National Port Authority (NPA), Liberia Immigration Service (LIS), Liberia Aviation Authority (LAA), Ministry of Commerce and Industries (MOCI), and the Drug Enforcement Agency (DEA).

A full Customs Security Program has been developed for the primary purpose of building the competencies of customs officers in the areas of basic police science, investigations and tactical security skills to regain its pre-war status in the joint security architecture and effective border management to appropriately deal with threats at borders and other customs-controlled areas.

To address corruption and improve public confidence in customs and also for improved coordination and trade facilitation, a WCO Anti-Corruption and Integrity Promotion (A-CIP) Program for Customs was implemented for Liberia Customs with funding support from the Norwegian Agency for Development Cooperation (Norad). The A-CIP research Program is a WCO's approach to addressing corruption in Customs and aims to have a positive effect on society at large in the form of contributing to an improved business environment for cross-border trade.

In the area of trade facilitation, Customs in collaboration with other Government ministries and Agencies as well as the private sector, with technical support from the WCO embarked on the conduct of the first national Time Release Study. The Study which is to be completed before the end of 2020, will identify the bottlenecks in the clearing of goods and make recommendations to eliminate the bottlenecks.

3.2. Domestic Tax – Real Estate

A memorandum of understanding has been drafted for devolving real estate taxes to local government as part of a political decentralization strategy. The strategy will be piloted in select counties. The counties for the pilot are Margibi, Bong, Bassa, and Nimba. A framework for the valuation of real properties in Liberia has been drafted and the Liberia Land Authority (LLA) has been designated to lead on the development property cadaster in Liberia, with support from the Swedish International Development Agency (SIDA).

A comprehensive real estate tax compliance risk management study needs to be conducted but there is lack of in-house capacity at the LRA to conduct this study. In order to increase real estate revenue, a peak season (January to July) strategy was developed. The rationale of the peak season strategy was to increase awareness and

enforcement by the LRA during this crucial period. Phase one of the strategy was implemented and subsequent phases aborted due to the COVID 19 pandemic.

3.3. Domestic Tax – Telecommunications

The LRA with support from the Open Society Initiative of West Africa (OSIWA) conducted a Low-level Forensic Audit of ORANGE Liberia. Plans are underway to expand the scope of the audit to include MTN during the next reporting period. In addition, as a policy measure, a price floor and surcharge was imposed on voice calls and data bundles bringing an end to the 3 days free calls promotions in Liberia.

3.4. Domestic Tax – High Net Worth Individuals

An initial research on High Net Worth Individuals is ongoing to evaluate the scope of study and potential need for technical assistance. The International Monetary Fund (IMF) has shared technical documentation with the team to further inform the scope of the study and methodology amongst others.

3.5. Domestic Tax – Informal Sector

Consultative engagement has been initiated with major actors, including Monrovia City Corporation (MCC), Ministry of Commerce and Industry (MOCI) and Paynesville City Corporation (PPCC) to obtain an in-depth understanding of the informal sector and its operation, in an effort to map Medium Small and Micro (MSM) businesses and bring the employed in the informal sector into the tax net. The initial mapping of employment in the informal sector and drafting of the informal sector strategy development are ongoing. There are also ongoing discussions with the IMF on technical assistance to support formalizing the informal sector. The next step is to prepare a ToR for the technical assistance mission and share it with the IMF.

3.6. Domestic Tax – International Tax

Multilateral convention on mutual and administrative assistance in tax administration matters signed in June 2018. The aim is to sign the relevant conventions for international exchange of information.

3.7. Corporate – Taxpayer Education & Outreach

The Taxpayers Service Division (TPSD), in concert with other relevant divisions of the LRA, developed a taxpayer education strategy and implementation plan targeted at educating Small and Micro taxpayers. The validation of the strategy is ongoing. Additionally, a term of reference (TOR) has been developed for engaging members of the legislature, executive and judiciary as well as community leaders, to share the responsibility of sensitization programs for educating taxpayers. The TOR has been submitted to management for approval.

Other taxpayers' education and outreach activities planned for year one were suspended due to the Coronavirus pandemic. These include hosting a national DRM symposium and conducting biannual taxpayer's perception survey. The draft methodology and questionnaire for the survey has been developed and is pending approval of the taxpayers' education strategy.

3.8. Corporate – Capacity Building

The LRA is setting up a tax academy with the requisite infrastructure to provide continuous professional development (CPD) for LRA staff and conduct training tax practitioners and customs brokers in Liberia. Significant information has been gathered to inform the requirement of the tax academy, and the concept and framework drafted and shared with senior LRA senior management.

3.9. Corporate – Enterprise Risk Management

An Enterprise Risk Management Framework (ERMF) has been developed for the LRA and is pending endorsement by the board. A compliance strategy has also been developed for Large Tax Division, Medium Tax Division and Natural Resources Tax Section.

3.10. Corporate – Infrastructure

A memorandum of understanding has been signed with the Central Bank of Liberia (CBL) and MFDP to establish database interconnectivity between LRA, Treasury and CBL for direct automated payment of Government withholding taxes. Procurement process for the interconnectivity is ongoing and is being sponsored by the Public Financial Management and Institutional Strengthening Project (PFMRISP).

Another memorandum for interconnectivity exists between LRA, CBL and commercial banks for facilitating direct debiting of taxpayers bank accounts in Commercial banks to the General Revenue accounts at the CBL through revenue transitory accounts in each commercial bank for taxes and fees received. This process is well underway and in addition to making it more convenient for taxpayers to conveniently pay their taxes and fees, it allows the LRA to have timely access for reconciliation and record keeping purposes. Commercial banks are required to fully sweep revenues as per the MOU.

3.11 Corporate – Digitalization

There are a number of digitalization initiatives planned under the DRM. The LRA is in the process of procuring a new Integrated Tax Administration System (ITAS) to replace SIGTAS. LRA has obtained financing up to \$5.2 million for the new ITAS. The bid and technical documentations for the acquisition have been completed and the procurement is in the post qualification of bid evaluation phase.

The LRA and National Investment Commission have completed the procurement process for the selection of bidder to supply and operate Electronic Fiscal Devices. Contract negotiations are in the concluding stage and regulation and practice note for electronic invoicing are being developed. The Electronic Fiscal Devices (EFD) will be installed at businesses of selected large taxpayers to include supermarkets and restaurants and will help with strengthening transparency in the filing and payment of GST.

Electronic filing and payment projects are being expanded to include more options. Technical documentation finalized for phase two of the mobile money project and MOU has been signed with one of the TELCOs, Lonestar Cell MTN. Implementation and configuration work is ongoing with this company. SIGTAS has been integrated with Ecobank and United Bank of Africa (UBA) and online payment of taxes using credit/debit card has been launched with UBA.

In an effort to improve efficiency, the LRA developed and launched a mobile application on Google Play Store to facilitate registration of individuals and real properties and filing of taxes. On the other hand, enrollment of Medium Taxpayers on the E-Filing Platform was suspended due to COVID 19 Pandemic but is planned to get back on track in the first of the Fiscal Year 2020-2021.

4. Sectoral Interventions

Interventions were planned under three sectors Agriculture, Mining and Tourism. All of the sectors, except the Agriculture Sector, began implementation activities. The Agriculture Sector did not begin implementation due to the absence of a Minister. However, initial consultations were held and will continue during the next reporting period.

Under the mining sector, the term of reference to conduct a study for the establishment of the Liberia Precious Metal Marketing Company (PMMC), value adding, sector developing, marketing and tax withholding institution was completed but is still pending publication due to the coronavirus pandemic. Two study Visits to Debswana in Botswana and PMMC in Ghana were also suspended due to COVID-19, though concept notes and preparatory activities were completed and funding for the visits approved.

Under the tourism sector, a consulting contract to develop the national tourism policy and a tourism master plan was awarded to a Gambia-based Umuyatama Global Consultants, who has completed the assignment pending validation. The tourism policy has been completed pending national validation. A Tourism Act for the establishment of an independent Tourism Authority was also developed, approved and submitted to the national legislature for enactment.

Constraints

- There is lack of funding and logistical support for coordinating the DRMS implementation, making it difficult to set-up and attend meetings and follow up with parties responsible for completing various tasks.
- There was low levels of commitments shown from the inception, by various sector ministries. As a result, starting the implementation of key components of the strategy was either slow or never started.
- The COVID-19 pandemic (locked-down and travel restrictions) has led to the suspension of various activities that require face-to-face interactions, and international travels to and from Liberia. The DRMSC has not been able to hold additional meetings in the face of the pandemic.

Recommendations

- The need to reignite support and visible commitment at the highest level of national government for the implementation of the DRMS is needed-to buttress government's effort in revitalizing the economy, in response to the scars inflicted by COVID -19.
- The government of Liberia should provide, or source funding for the full implementation of the DRMS and logistical support for the DRM secretariat.
- The need for the DRMSC to transition from physical to virtual meetings. The meeting is required for the acceleration of implementation progress, approving of key plans.
- The Executive should prioritize medium and long-term interventions, which are likely to create significant impact. The passage of the Tourism Act and implementation of attendant documents should be a major priority for the GoL.
- The MFDP and LRA should accelerate the signing of key all tax policy related documents.

Annex 1: Work Plan and Implementation Updates

SN	Theme	Sub-theme	Activity	Responsible Agency	Responsible Unit	LEAD / TWG	Status	Year One Work Plan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
1	Linking the DRM with National Development Plan and the MDGs										
1.1			Mainstream the DRM in the Aft II, MTEF and Annual Budget	MFDP	Budget Department		Completed				
1.2			Mainstream SDG 17.1 as measure of DRM (narrowly defined as total revenue) in the Aft II	MFDP	Budget Department		Completed				
2	Governance Structure and Secretariat										
2.2	Governance	Governance	Establish DRM Steering Committee (DRMSC)	LRA	CG/TMD	TMD	ToR for DRMS-SC developed, validated and approved; DRMS-SC formalized and first Steering Committee meeting held; and Second Steering Committee not held due to COVID 19-Pandemic Completed formation of three technical working groups (Tax Administration, Tourism, and Tax Policy).	Convene First DRMSC to review and Finalize ToR and all other technical Working Groups plans and TOR	Convene second DRMSC meeting	Convene third DRMSC meeting	Convene forth DRMSC meeting
2.3	Governance	Governance	Stakeholder Regional and National Fora	LRA		Policy	One Regional meeting held in April 2019; Regional DRM Stakeholder planned for 2020 was not held due	One (1) regional DRM Policy Implementation Symposium		Conduct two (2) Regional DRM Stakeholder For a	

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							to COVID 19 Pandemic				
2.4	Governance	Governance	DRM Donor Coordination Forum	LRA/MFDP	PPSD	Policy	Completed - was organized by AfDB	Convene One DRM Funding and Donor Coordination Forum			
2.5	Governance	Governance	Hire/Appoint DRM Coordinator and Technical Advisor	LRA	CG/HR/TMD	TMD	TMD at the LRA was appointed to coordinate the DRM implementation. One ODI fellow was assigned to assist with the implementation.	Hire/Appoint DRM Coordinator and Technical Advisor			
2.6		Governance	Hire Secretariat Support Staff		CG/HR	TMD	TMD staff playing secretariat role	Hire Secretariat Support Staff			
2.8		Governance	Vehicles, computers equipment	GOL/MFDP/LRA	PPSD/TMD	TMD	One Vehicle donated by UNDP but mostly used by Administration. All staff have assigned laptops except one	Procure Vehicles, computers equipment for DRM Implementation			
3	Expansion of Tax Base and Minimization of Revenue Loss										
3.1	Tax Gap Analysis										
3.11	Tax policy	A. Revenue Code	Conduct a Tax Gap Analysis to assist and set a framework for in-year monitoring of revenue performance and overall compliance with the Liberia Revenue Code.	LRA	PPSD/TMD	TWG1. Tax Policy	The LRA obtained a grant from the AfDB to undertake a Tax Gap Analysis; Contract awarded for the tax gap analysis and task	Obtain Financing for Tax gap Analysis	Conduct Procurement Process and Award contract for the conduct of the Tax Gap Analysis	Tax Gap Analysis Report and Implementation Action Plan	Implementation of the Report and the Action Plan

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							completion has been delayed due to COVID-19; Inception report completed; Methodology completed and validated; Final report is expected in Sep. 2020			
3.12	Tax policy	A. Revenue Code	Simplification of the revenue code	LRA	PPSD/TMD	TWG1. Tax Policy	40 Practice Notes developed; Consolidated the revenue code to include all previous amendments to code and other laws that affect the revenue code. The consolidation consider the following laws, the 2011, 2016, 2018 (Excise Law) and 2019 (Customs Code) amendment to the code, the LRA Act, the MFDP Act and the PFM Law; The consolidation also took into account the correction of typographical and	Develop practice notes and regulations	Approval of practice notes and regulations by the CG and DMFA	Stakeholder engagement on approved practice notes and regulations

3.2 Collection by Tax Type											
3.21	Tax policy	C. GST to VAT	Elaborate a white paper to tax final consumption by migrating from goods and services tax (GST) to value added tax (VAT), and conform to Liberia's commitment under the ECOWAS Common External Tariff (CET).	MFDP/LRA	TAX POLICY/PPSD	TWG1. Tax Policy	The VAT documents which include white paper, concept note and migration plan has been drafted. VAT Technical Working Group reconstituted; Recruitment process for a Firm to review and sync the documents with regional (ECOWAS) protocols is ongoing. Some of the VAT features (refund, coverage) is being considered in the anticipated modification to the GST for the next fiscal year; Migration to Year 3 of the ECOWAS CET is planned for July 2020 as per the migration plan		Reconstitute VAT Technical Working Group; Review existing VAT white paper and align same with ECOWAS Directive; Configure Year 2 Tariff in the LRA System	Finalize VAT white paper; Update Customs Harmonize Tariff to conform with CET Year 3 Directive; Reconstitute VAT Steering Committee ; Conduct First Steering Committee Meeting	
3.22	Tax policy	C. GST to VAT	Elaborate a framework to simulate revenue implications and monitor progress in migrating	LRA	PPSD/HR/D TD	TWG1. Tax Policy	VAT Migration Plan drafted;			Conduct Revenue Impact Study of	Submit VAT Migration Plan to Steering

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			from GST to VAT while detailing a road map with timelines, the human capacity building and material resources requirements, in support of a VAT Regime				VAT Impact Analysis Study is planned for 2020;			migration from GST to VAT; Prepare a VAT Migration Plan	Committee for approval
3.24	Tax policy	B. Excise Tax	Elaborate a New Excise Tax Law for Passage by the National Legislature	LRA/MFDP	PPSD/DTD	TWG1. Tax Policy	Excise Law ratified by the National Legislature	Follow through on the Passage of the Excise Law by the National Legislature			
3.25	Tax policy	B. Excise Tax	Implement Excise Tax Reforms Inclusive of Introduction of Tax Stamps	LRA/MFDP	TMD/PPSD/TAX POLICY	TWG1. Tax Policy	Nation Wide Awareness on the New Excise Law and Excise Reform Completed; Excise Stamp procurement completed; Excise Stamp Contract signed and Transmitted to Vendor, Inception implementation meeting was held on 18 June 2020; Implementation technical team commissioned Implementation ongoing, as planned		Finalize the Procurement Process for the Excise Stamp; Finalize SOPs for Excise Tax Officers and Traders; Carryout Nationwide Excise Tax Education Awareness; Finalize Excise Stamp Regulation	Implement Excise Stamp Procurement Contract	Affix the first batch of Excise Stamp to Excisable Commodities
3.3	Collection by Tax Size of turnover (Large, Medium, Small and Micro Taxpayers)										

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3.33	Tax Administration	B3. Domestic - High Net Worth Individuals	To provide Technical Assistance to support the SSU, engage over the medium term a Resident Technical Advisor on Taxing the Natural Resource Sector and supported by short-term stints of a Technical Assistant with experience in taxing HWIs.	LRA	PPSD/DTD/TMD	DTD	Initial research on HNWI to evaluate scope of study and potential need for Technical Assistance is ongoing; The IMF has shared technical documentation with the team to further inform the scope of the study, methodology, amongst others.		Conduct a study and develop a framework on taxing of HNWI		
3.36	Tax Administration	C5. Corporate - Digitalization	To facilitate payments by small and micro taxpayers, introduce a mobile money platform for tax payment.	LRA	PPSD/DTD/TMD	TWG2. Tax Admin	Technical documentation finalized with the TELCOs for phase two of the mobile money project; MOU finalized, and signed by one of the TELCOs; Implementation and configuration is ongoing, for the signed MOU.	Finalize MOUs with TELCOs and Commercial Banks for phase two Mobile Money implementation	Implementation of MOUs by TELCOs and Commercial Banks	Develop technical documentation for phase three mobile money implementation; Develop MOUs for phase three mobile money implementation	Implementation of MOUs by TELCOs and Commercial Banks
3.37	Tax Administration	C2. Corporate - Capacity Building	To upscale operations and build capacity of staff of MTD through customized training	LRA	PPSD/DTD/TMD	HR/TMD	No Action taken yet		Develop TOR for long term Technical	Position long term Technical Assistant to	

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			programs, direct interventions (on the job training), training programs and mentoring by hiring long term technical assistance					Advisor for MTD	strengthen capacity MTD	
3.38	Tax Administration	B4. Domestic - Informal Sector	To bring the employed in the informal sector into the tax net, conduct a study Mapping MSM Businesses in the informal sector	LRA	PPSD/DTD/TMD	DTD	Consultative engagements concluded with major actors (PPCC, MCC, MOCI) to obtain an in-depth understanding of the sector and its operations in Liberia; Initial mapping of employment in the informal sector is ongoing; Drafting of strategy for of the informal sector is ongoing; Discussions are ongoing with the IMF for TA to support formalizing of the informal sector	Domestic Tax Policy Unit to develop a strategy and framework for formalizing the informal sector	Conduct a mapping exercise of employment in the informal sector; STD to implement strategy and framework for formalizing the informal sector	Organize and register informal sector operators in all sectors
3.39	Tax Administration	C5. Corporate - Digitalization	Implementation of an Integrated Tax Administration System	LRA	TMD/MISD	TWG2. Tax Admin	Bid and Technical Documentations for the acquisition of an ITAS Completed; Procurement process for ITAS is	Obtain comments from the World Bank on the bid and technical	Initiate procurement process for the new Integrated Tax	

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							ongoing, The post qualification phase of the bid evaluation process is ongoing.; The LRA has obtained additional financing, bringing the ITAS funding to 5.2 M. However, there is still a potential financing gap	documentation for the new Integrated Tax Administration System	Administration System		
3.39 1	Tax Administration	C5. Corporate - Digitalization	To facilitate a two-way electronic exchange between taxpayers and LRA while eliminating taxpayer and LRA staff contacts as well as increase the efficiency of tax collection from Large and Medium Taxpayers, through e-Registration, e-Filing and e-Payment, Including hardware and software.	LRA	TMD/MISD	TWG2. Tax Admin	Payment Integration documentation with commercial banks completed; Integration of SIGTAS with Ecobank and UBA completed; Launched online payment of taxes using credit/debit card through UBA; Mobile App to facilitate filing of taxes, registration of individuals and real properties developed, tested and launched; Enrollment of Medium Taxpayers on the E-Filing Platform	Finalize payment integration documentation with Commercial Banks; Finalize Contract for Mobile App Developer; Development and Testing of Mobile Application	Testing and Development of Various E-Channels with Commercial Banks; Go Live for Mobile App	Go Live for Integration and E-Channel	Finalize Mandatory Electronic Filing for Medium Tax Payers

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							was ongoing but suspended due to COVID 19 Pandemic.				
3.39 95	Tax Administration	C1. Corporate - Taxpayer Education & Outreach	To elaborate an education outreach program targeting Small and Micro taxpayers on who, how, when, where and why to pay taxes	LRA	TPSD/DTD/CD	TWG2. Tax Admin	Drafting of Taxpayer Education Strategy and implementation plan completed.; Validation of Taxpayer Education Strategy and Implementation Plan is ongoing			Develop a Comprehensive Nationwide Taxpayer education and outreach strategy	Solicit funding and implement Comprehensive Nationwide Taxpayer education and outreach strategy
3.4 Rollout of ASYCUDA World, Introduction of a National Electronic Single Window and Destination Inspection											
3.41			To enable e-declarations by importers and exporters on ASYCUDAWORLD; National Electronic Single Window	LRA/MOCI/NIC	CG/CD/TMD	TWG2. Tax Admin	We are at the negotiation stage of the procurement process.	Undertake procurement process for the NSW Platform	Award and implement contract for the NSW platform		
3.42	Tax Administration	A. Customs tax	To Establish centralize processing Unit; establish a long room as an annex to HQ, equipped with wider area network with the ASYCUDA, install 10 computers and other office equipment	LRA		TWG2. Tax Admin	Centralized Assessment Unit setup completed; Procured equipment for the rollout of ASYCUDA to 5 CBOs; TOR and training plan completed for the rollout; Contract for ASYCUDA customization by UNCTAD is	Develop TOR for customization of ASYCUDA; Conduct needs assessment of five (5) CBOs; Prepare technical specification for IT	Finalize contractual agreement with UNCTAD	Rollout ASYCUDA to five (5) CBOs	

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							pending signature by UNCTAD due to COVID-19	material required			
3.44	Tax Administration	A. Customs tax	Transition from Pre-shipment Inspection to Destination Inspection	LRA/MOCI/NIC	CG/CD/TMD	TWG2. Tax Admin	Discussions ongoing with PPCC for no objection on the procurement process in an effort to commence negotiations; LRA has acquired 20 acres of Land within freeport for the DI facility	Finalize acquisition of 20 acres of land within Freeport for DI site; Finalize procurement process for the transition from PSI to DI	Award and implement contract for the transition from PSI to DI		
3.47	Tax Administration	A. Customs tax	As an addendum to the National Entry Points MOU, elaborate a shared Operations Manual and Standard Operating Procedures for clearing goods at the border posts and ports	LRA/NPA/LIS/LAA/MOCI/DEA	CD	TWG2. Tax Admin	A Coordinated Boarder management strategy has been developed and adopted by the respective boarder agencies.		Convene a joint stakeholder forum for all border coordinating agencies	Draft and validate a road map for full implementation of the National Integrated Border Management Security Strategy	Phased Implementation of the National Integrated Border Management Security Strategy
3.5	Tax Expenditures										
3.51	Tax policy	D. Tax Expenditures	To record and monitor tax expenditures, elaborate a Framework for Measuring and tracking Tax expenditures in Liberia covering LRC, Concession agreements, tax exemptions and	LRA/MFDP	PPSD/Tax Policy MFDP	TWG1. Tax Policy	Revision of existing tax expenditure framework completed, taking into consideration the following:			Review and Update existing Tax Expenditure Framework ;	

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			Executive Orders as well as intermittent tax credit applications to the LRA				Monitoring Mechanism of Domestic Tax Incentive developed; Rebate system for processing of Duty Free on risky commodities such as sugar and gasoline introduced; Standard Operating procedure for processing of duty free revised; A comprehensive empirical study is currently ongoing for the rationalization of the tax expenditure regime			Design a framework for monitoring and measuring annual Tax Expenditure	
3.52	Tax policy	D. Tax Expenditures	To enhance the accountability and transparency of tax expenditures, include Annual Tax Expenditures Estimates as an addendum to the fiscal budget	LRA/MFDP	PPSD/Tax Policy MFDP/DB	TWG1. Tax Policy	Tax expenditure report/analysis shall be submitted as an annex to the budget during budget submissions beginning FY2020/2021-Ongoing				Forecast and Include Tax Expenditure as an addendum to FY20/21 Draft Revenue Budget
3.6	Executive Orders on tax administration										

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3.61	Tax policy	D. Tax Expenditures	To maintain predictability in tax administration and inculcate adherence to the rule of law in taxpayers, use the annual budget mechanism to make changes in tax policy	LRA/MFDP	PPSD/Tax Policy MFDP	TWG1. Tax Policy	Completed - All policy proposals for FY 20/21 budget has been identified and shall be submitted as an annex to the budget		Develop a framework for Tax Policy Proposals that affect a succeeding Tax Year to be accompanied with same year Revenue Forecast and passed with Budget; Develop all tax policy proposals that shall affect FY 20/21 Budget	Submit Tax Policy Proposals as a addendum to FY20/21 Budget
3.7	Non-Tax Revenue									
3.71	Tax policy	F. Non-Tax Revenue	To catalogue and analyze non-taxes with a view to streamlining and getting rid of any nuisance levies to manage the effective tax and non-tax rates, a study will be conducted. It will also provide a framework for recording, monitoring and forecasting revenues from non-taxes for	MFDP/LRA	PPSD/Tax Policy MFDP/DB	TWG1. Tax Policy	Revision of Administrative Fees Structure for Ministries and Agencies completed; Administrative fees structure update completed;		Review all Administrative Fees Structure for Ministries and Agencies; Update Administrative Fee Structure	Align FY 20/21 Revenue forecast with New Fee Structure * Publish New Fee structure

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			inclusion in the fiscal budget.				Publication of New Fees Structure completed			to commensurate with current reality	
3.8 Efficiency of Tax Collection											
3.82	Tax Administration	C5. Corporate - Digitalization	To reduce under, over invoicing, Large Taxpayers including importers and exporters to use electronic invoicing to replace paper invoices using mandated or otherwise certified electronic devices that are generated by suppliers' and purchasers' accounting systems.	LRA	PPSD/DTD/TMD	TWG2. Tax Admin (DTD)	EFD Procurement Ongoing. Contract Negotiations is in concluding stages; Draft regulation and practice note for electronic invoicing completed		Finalize procurement process for Electronic Fiscal device management system; Develop regulation and practice notes for electronic invoicing	Implement contract for electronic fiscal device	
3.83	Tax Administration	B5. Domestic - International Tax	To sign the relevant conventions for international exchange of information	LRA	DTD/LEGAL/PPSD	DTD	Multilateral convention on mutual and administrative assistance in TA matters signed in June 2018	Engage with relevant legislative committee to fast track ratification of AEOI	Engage with relevant legislative committee to fast track ratification of AEOI		AEOI ratified by the national legislature
3.84	Tax Administration	C4. Corporate - Infrastructure	Establish interconnectivity of databases between LRA and Treasury and CBL for direct automated payment of Government withholding taxes	LRA	MISD	TWG2. Tax Admin	MOU with CBL and MFDP signed; Procurement process for the establishment of the interconnectivity is ongoing. This activity is	Finalize MOU with CBL and MFDP	Implement MOU		

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							sponsored by the PFMRIISP				
3.85	Tax Administration	C4. Corporate - Infrastructure	Establish interconnectivity between CBL and commercial banks used for payment of taxes to facilitate direct debiting of Commercial banks accounts with the CBL for taxes received as well as have the LRA in the loop for record keeping purposes	LRA	MISD/TMD	TWG2. Tax Admin	Held 2 quarterly engagement meetings with all commercial banks to ensure adherence to the direct transfer MOU; Commercial banks are fully sweeping revenues as per the MOU	Ensure the timely sweep of Revenues by all Commercial banks; Continuous engagement with all commercial banks to ensure adherence to the direct transfer MOU	Stakeholder consultations on the nationwide deployment of the national switch	Deployment of the national switch to integrate all payment gateways through the country	
4	Tax Discount and Tax Premium Analysis										
4.01	Legal Infrastructure for DRM										
4.011	Tax policy	D. Tax Expenditures	To minimize the policy tax gap, tax expenditures and revenue loss by elaborating a cabinet white paper to switch from Concession Agreements to a purely licensing regime	LRA/MFDP	PPSD/TMD	TWG1. Tax Policy	No action taken		Develop TOR to undertake consultancy for Revision of the current regime and policy guidance on Transition from Concessions to Licensing	Award contract	Develop a framework on Migration to Licensing Regime

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4.01 2	Tax policy	D. Tax Expenditures	To elaborate terms of reference of High Level National Consultative Review Body for Concession Agreements and Incentives in furtherance of (a) above,	LRA/MFDP	PPSD/TMD	TWG1. Tax Policy	No action taken			Develop a Term of Reference for High Level National Consultative Review Body for Concession Agreement and Incentives	Constitute High Level National Consultative Review Body for Concession Agreement and Incentives; High Level National Consultative Review Body to Validate Framework for the Switchover from Concession to Licensing
4.01 4	Tax policy	D. Tax Expenditures	To Engage technical assistance to support GoL in negotiations for natural resource licenses with applicants	LRA/MFDP/ NIC/MM	PPSD/TAX POLICY MFDP	TWG1. Tax Policy	No action taken			Engage IBFD to provide capacity building to GoL in negotiations for natural resource licenses with applicants	
4.01 5	Tax policy	D. Tax Expenditures	To adhere to the allotment laws as stated	LRA	CG	CG	Completed- LRA is funded on the	Draft a proposal to	Convene a special		

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			in the LRA Act 2013, Section 27 “The Minister shall issue quarterly Orders to the Central Bank of Liberia to debit the Consolidated Fund and pay to the Authority within the first fifteen days of each quarter the amount of the quarterly installment				basis of collection and its approved budget	fund LRA operations as per section 27 of the LRA Act	board meeting for the financing of the LRA		
4.01 6	Tax policy	E. Dispute Resolution	To upscale the competences of members of the Board of Tax Appeals, design and deliver training on tax policy and the LRC	LRA/MOS	CG	TMD	No action taken	Engagement with relevant authority for the appointment of BOTA members	Collaborate with BOTA to conduct capacity building plan	Conduct training of BOTA members	
4.01 7	Tax policy	E. Dispute Resolution	To costs and time spent of resolving tax disputes, set up an alternative dispute resolution mechanism as a step before court in tax cases	LRA/MFDP	PPSD/LEGAL /DTD	TWG2. Tax Admin	No action taken		Develop a framework for tracking and monitoring tax dispute resolution *Explore the possibility of developing MOU with LACC and Independent Information Commission (IIC) so they act as tax ombudsman		

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									until an equivalent body is constituted by the government		
4.05 Strategies – Proposals from the Regional Dialogues and National Revenue Symposium - Public Opinion											
4.052	Tax Administration	C4. Corporate - Infrastructure	To extend the services of the LRA country-wide, build an office and staff quarters in the other 14 counties	LRA	GSD/PPSD	General services (GSD)	No action taken		Develop blue print for construction of LRA, HQ and out-station offices; Conduct feasibility study	Engage GOL and donor for funding	
4.053	Tax Administration	C1. Corporate - Taxpayer Education & Outreach	To engage members of the Legislature, Executive and Judiciary as well as community leaders, to share the responsibility of sensitization programs for educating taxpayers	LRA	TPSD	TWG2. Tax Admin	ToR drafted and submitted to Management for approval	Draft ToR and recruit Consultant as LRA Legislative and Judicial Liaison			
4.056	Tax Administration	C1. Corporate - Taxpayer Education & Outreach	To institutionalize an annual National Revenue Symposium	LRA	PPSD	Policy	Suspended due to COVID-19	Conduct one (1) annual National DRM Symposium			
4.057	Tax Administration	C1. Corporate - Taxpayer Education & Outreach	To conduct a biannual Taxpayer Perception Survey	LRA	TPSD/DTD	TWG2. Tax Admin	Draft Methodology and questionnaire developed; Perception survey suspended pending	Develop Methodology in consultation with all stakeholders	Develop the Taxpayer perception survey	Conduct one (1) Taxpayer Perception Survey	

							completion and approval of the Taxpayer Education Strategy				
4.06	Agriculture										
4.06 1	Sectoral Interventions	A. Agriculture	To increase rice and cash crops production (for human and animal consumption) and milling for import substitution by commercialization using a core periphery concept, experienced commercial farmers (from Zimbabwe and South Africa under Agro Pole) at the core and smaller farmers in the periphery - Agro Pole in Ghana and Cote D'Ivoire as the model	MOA	MOA/DTD/P PSD/TMD	TWG4. Agriculture	No action taken	Map all stakeholders and Organize working session to determine sector specific Program Leads; Follow up with the National Legislature for Passage of all Agriculture related Legislations	Develop an Implementation Plan for the Five Year Strategic Plan of the agriculture sector; Conduct an assessment of Investments (Rice Mills supplied in the South East, etc.) made within the Sector and Identify; Develop Framework for implementation of the Agro-Pole Model	Develop a plan to address challenges identified, implement Agro-Pole Model and solicit funding; Identify Land for set-up of Agriculture Corridors (Parks); Explore the possibility of benefitting from the South-South Agriculture Program and undertake benchmarking mission with Uganda	

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4.06 2	Sectoral Interventions	A. Agriculture	To target the youth as “Agripreneurs”, empowering them through skills training at Songhai Project in Niger and given access to start-up capital (grants/loan) for agricultural enterprise development in high value products and value chains; Pilot of 200 Liberian Youth would be trained as farmers under the Songhai Project in Niger. Some of them would serve as skilled workers in Agro Pole Liberia	MOA	MOA/DTD/PSD/TMD	TWG4. Agriculture	No action taken	Map all stakeholders and Organize working session to determine sector specific Program Leads; Follow up with the National Legislature for Passage of all Agriculture related Legislations	Clearly define roles and responsibilities and mandates of all Crosscutting Ministries and Agencies; Identify all previous Agripreneur related projects with a goal to documenting lessons learnt and way forward for future projects; Identify people trained at Center Sunghai and other Agriculture Institutions internationally for possible empowerment;	Develop road map and funding proposals for implementation of the strategy and Framework	Phased Implementation of the Agripreneur Program; Passage of all Agriculture related Legislations
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									Develop Framework and Strategy for full implementation of the Agripreneur Program		
4.09 Mining sector (gold and diamond)											
4.093	Sectoral Interventions	C. Mining	To conduct a study for the establishment of value adding, sector developing, marketing and tax withholding institution: the Liberia Precious Metal Marketing Company (PMMC)	LRA/MME	PPSD/DTD/MME/TMD	TWG3. Mining	ToR Completed; ToR pending publication as a result of COVID 19 Pandemic	Develop ToR to undertake study for establishment of value adding, sector developing, marketing and tax withholding institution: the Liberia Precious Metal Marketing Company (PMMC)	Implement Consultancy in consultation with all stakeholders	Review and approve findings from the assignment ; Develop road for implementation of approved recommendations	Phased Implementation of recommendations
4.094	Sectoral Interventions	C. Mining	To organize artisanal miners into cooperatives	MME		TWG3. Mining	No action taken	Develop a comprehensive proposal to strengthen the Inspectorate Function			

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								(Division) of the MME			
4.095	Sectoral Interventions	C. Mining	Study Visits to Debswana in Botswana and PMMC in Ghana	LRA/MME		TWG3. Mining	Funding Approved; Concept Noted and preparatory activities completed; Study visit suspended due to COVID 19 Pandemic	Develop concept note for study visit	Undertake benchmarking mission; Prepare and submit action plan from the benchmarking visit	Implement actionable items from the benchmarking visit	
4.10	Tele-communications										
4.102	Tax Administration	B2. Domestic - Telecommunications	Conduct Comprehensive Audit of the GSM Sector	MFDP/LRA	PPSD/DTD	TWG8. Domestic Tax	Contract awarded to SAFARITECH with support from OSIWA to assist LTD with One GSM Audit; Comprehensive Data Analysis of GSM Data Completed; Fieldwork for the Audit of Orange is in concluding stages	Develop ToR and Finalize Procurement Process	Audit of Companies within the GSM Sector		
4.103		B2. Domestic - Telecommunications	To introduce Excise tax of 0.05% on turnover of voice and data combined	MFDP/LRA			Completed				
4.11	Tourism										
4.111	Sectoral Interventions	B. Tourism	To diversify the productive base and increase tourism value addition, elaborate a Tourism Master plan,	MICAT	PPSD/TMD/BoT	TWG7. Tourism	Obtain Financing for the development of the Strategy and Master Plan,	Develop TOR, publish REOI and	Implement contract	Draft policy documents	Approval of the policy documents and implement

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			central to which are the legal infrastructure and institutional framework which ought to see the current tourism office upgraded to a Public-Private Tourism Bureau			Continuous engagement with all stakeholder * ToR was developed and REOI published.; The consulting contract to develop the national tourism policy and master plan was awarded to a consultant for who has began work.; The Tourism Policy has been completed pending national Validation; Tourism Act for the establishment of an independent Tourism Authority developed, approved and submitted to the Legislature for ratification	award contract			ation Action Plan
4.12	Real Estate									
4.124			To conduct massive public awareness and community engagement throughout the country to inculcate a culture of paying taxes starting with real estate taxes	LRA	PPSD/DTD/SECTOR MINISTRIES	Phase 1 Initiated but suspended due to COVID 19 Pandemic. Public awareness was conducted in Margibi, Rural Montserrado and				Conduct massive public awareness and community engagement

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							Grand Bassa as part of phase I			throughout the country to inculcate a culture of paying taxes starting with real estate taxes	
4.125	Tax Administration	B1. Domestic - Real Estate	To devolve real estate taxes to local government as part of a political decentralization strategy	MIA/LRA		TWG8. Domestic Tax	MoU drafted and Pilot Counties selected		Develop a roadmap to devolve real estate taxes in line with the decentralization act	Obtain national approval for the implementation of the roadmap	Pilot implementation of the roadmap to devolve real estate taxes to local government
4.126	Tax Administration	B1. Domestic - Real Estate	To conduct a study to establish a framework for current valuation of real estate	LRA/LLA		TWG8. Domestic Tax	Draft framework for valuation of real properties that completed; LLA designated to lead on the development of Property Cadastre in Liberia with financial support from SIDA		Explore the possibility of developing a property Cadastre for Liberia in consultation with the Liberia Land Authority	Establish a framework for valuation of real properties in Liberia	Implement the valuation model
4.127	Tax Administration	B1. Domestic - Real Estate	To raise revenues, conduct comprehensive real estate tax compliance risk management study	LRA		TWG8. Domestic Tax	Peak Season Strategy developed. LRA lacks in-house capacity for a comprehensive real estate tax			Conduct comprehensive real estate tax compliance risk	Development roadmap for the implementation of the recommendation

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							compliance risk management study			management study	arising thereof; Implement recommendation
4.13	Wholesale and Retail Trade Sector										
4.131			To provide sales data, facilitate filling tax returns and provide paper trail at point of sale, introduce three types of automated POS machines for wholesale and retail traders: an electronic cash register (ECR) and electronic tax register (ETR) and Electronic Signature Device (ESD) for Micro, Medium and Large Taxpayers respectively. Going forward under a VAT regime, all claimants of offsets would be required to ESD: To run a pilot of 10 POS for each segment	LRA	DTD/TMD	TWG8. Domestic Tax	EFD Procurement Ongoing. Contract Negotiations is in concluding stages; Draft regulation and practice note for electronic invoicing completed; One Stakeholder engagement held		Organize consultative engagement for EFD Stakeholders		Implement contract for electronic fiscal device
4.19	Enterprise Risk Management Framework Objectives and Policy Implementation										
4.191	Tax Administration	C3. Corporate - Enterprise Risk Management	To manage the administration of the Liberia Revenue Authority through an Enterprise Risk Management Framework (ERMF) and Taxpayer Compliance Risk Management	LRA	DCGTA/ERC MD	TWG2. Tax Admin	DTD Compliance Strategy completed for LTD, MTD and NRTS; ERMF for LRA developed and pending board endorsement	Completion of DTD taxpayer compliance strategy (the strategy covers large tax, medium	Board endorsement of the draft ERMF.		

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								tax and NRTS)			
4.19 2	Tax Administration	C3. Corporate - Enterprise Risk Management	In furtherance of the ERMF, the Board to make an Annual Risk Policy Management Statement	LRA	DCGTA/ERC MD	TWG2. Tax Admin	No action taken		Presentation to the Board Audit and Risk Committee on the ERMF. Which means the audit and risk committee of the Board needs to be constituted. ERMCD reports to the Audit and risk committee which reports risk issues to the full board.	The Annual Risk Management Policy Statement made after presentation of the ERMF	
4.19 3	Tax Administration	C3. Corporate - Enterprise Risk Management	In furtherance of the ERMF, establish the Risk Management Committees designation of officers as Risk Managers and Risk Owners	LRA	DCGTA/ERC MD	TWG2. Tax Admin	No action taken		Establishment of Sub-Committees in the following business areas: Legal Department, EDQARD		
4.19 5	Tax Administration	C3. Corporate - Enterprise	In furtherance of the ERMF, establish an	LRA	DCGTA/ERC MD	TWG2. Tax Admin	No action taken				

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		Risk Management	electronic risk dumb that universally accessible								
4.196	Tax Administration	C3. Corporate - Enterprise Risk Management	In furtherance of the ERMF, establish an electronic register accessible to Risk Managers and Risk Owners through an intranet	LRA	DCGTA/ERC MD	TWG2. Tax Admin	No action taken		ERMCD will work with MISD to develop electronic registers for the various sub-committees that will be accessible to risk owners, and champions.		
4.20 Human Capacity Building											
4.201	Tax Administration	C2. Corporate - Capacity Building	To elaborate a comprehensive and individual based human capacity assessment to ascertain the training needs of every individual officer, section, division, department and the LRA.	LRA	DCGAA/HR	HR/TMD	No action taken	Conduct of an individual focus capacity gap assessment (TNA)	Analyzing of Assessment Reports by individual, section, units, division and Department	Consolidation of reports into an entity wise assessment analysis with focus on professional certifications	Develop a consolidated Training Plan to include specific training courses to address the capacity needs of individual staff in line with job function.
4.202	Tax Administration	C2. Corporate - Capacity Building	Set-up a Tax Academy with requisite infrastructure	LRA	DCGAA/HR	HR/TMD	Tax Academy Concept Note and framework drafting completed	Gather and Define Requirements for the	Prepare concept note/proposal and share with donors		

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								Tax Academy			
4.203	Tax Administration	C2. Corporate - Capacity Building	Develop curriculum and acquire training and resource materials	LRA	DCGAA/HR	HR/TMD	No action taken	Identify subject matter specialist and group them per course and training areas. Hold technical training material sections with specialist	Training Team and Specialist develop the first draft of training curriculum, course outline and content	Training Team and experts review draft curriculum and prepare recommendation for supplementary course materials	Finalization and approval of the Training Curriculum and the procurement of supplementary course materials

- 1) Green = Started and completed as planned
- 2) Amber = Started but not completed as planned
- 3) Red = Not started and not on track as planned