LRA
LIBERIA REVENUE AUTHORITY

Domestic Resource Mobilization (DRM)

YEAR 2 IMPLEMENTATION

REPORT

This report is a snapshot of the major activities implemented during year 2 of the Domestic Resource Mobilization (DRM) implementation

Content

List of Acronyms and Abbreviations

ASYCUDA	Automated System for Customs Data
CBOs	Customs Business Offices
CET	Common External Tariff
COVID-19	Coronavirus Disease
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
ITAS	Integrated Tax Administration System
LRA	Liberia Revenue Authority
LRC	Liberia Revenue Code
MFDP	Ministry of Finance and Development Planning
MOU	Memorandum of Understanding
PFMRISP	Public Financial Management and Institutional Strengthening Project
PSSPD	Policy, Statistics and Strategic Planning Division
RG3	Revenue Generation for Governance and Growth
SIGTAS	Standard Integrated Government Tax Administration System
Telcos	Telecommunications Companies
TOR	Terms of Reference
UBA	United Bank for Africa
USAID	United States Agency for International Development
VAT	Value Added Tax

Introduction

The Liberia Revenue Authority (LRA) developed the Domestic Resource Mobilization (DRM) Strategy and it was approved along with the Pro-poor Agenda for Prosperity and Development (PAPD) Strategy in 2018. Actual implementation of the DRM Strategy started in fiscal year 2019/2020.

The Domestic Resource Mobilization strategy seeks to identify and guide national initiatives to garner sustainable domestic resources to finance inclusive growth and poverty reduction in furtherance of 'Liberia rising 2030'

This report covers the key achievements of the DRM Strategy implementation between the period July 1, 2020 and June 30, 2021. It contains the result of the actual activities implemented against the activities planned for the fiscal year.

Activities

During the fiscal year 2020/2021 series of projects and activities were implemented under the DRM. Some of these activities are rolled over from FY2019/2020. This activity report section is divided and grouped under the various themes of the strategy namely governance, tax policy, tax administration, and sectoral interventions.

1. Governance

To rally more support from central government, an entire session was used at a Technical Economic Management Team (TEMT) meeting at the ministerial complex in Congo Town, Monrovia Liberia on January 27, 2021, where all relevant stakeholders (including members of the DRM Executive Management Steering Committee) were presented their specific roles in the DRM, and the need for a more concerted effort was emphasized.

The DRM Executive Steering Committee (DRMSC) serves as the highest decision-making body. It is chaired by the Minister of Finance, co-chaired by the Commissioner General of the LRA and comprised of heads of relevant sector ministries as members and donor agencies as observers. The terms of reference (TOR) for the Steering Committee was developed and approved at the first (1st) DRMSC meeting in 2019 along with the implementation work plan by the DRMSC. Below the level of the DRMSC are various Sector-specific Technical Working Groups (STWG): Tax Policy, Agriculture, Tax Administration, Mining, Fishery, and Tourism. Their TORs were also developed and approved.

All the different technical work groups were placed on a single platform (including all heads of relevant institutions), for onward interaction, that made planning work activities much easier. Each of these different leads were assigned schedules for virtual engagements, that made crafting their individual work plans easier. The platform also remains a point of communication, for sharing information relevant to the governance of the DRMS.

A major component of the DRMS governance structure is the secretariat, which is responsible for coordinating the various activities of the DRM. According to the original proposal of the DRMS, the LRA should have hired a DRM coordinator and other staff to carry out this function. However, at the moment, the Transformation and Modernization Division (TMD) plays the role of the Secretariat for the DRMS, coordinating the different engagements of the strategy's implementation.

2. Tax Policy

The Tax Policy Working group is headed by the Revenue and Tax 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.

During year two of the DRMS implementation, several activities were planned and implemented under the tax policy theme, 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 tax 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 are presented below:

2.1. Revenue Code

The LRA obtained a grant from the African Development Bank (AfDB) to undertake a Tax Gap Analysis, in FY 2019/2020, 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 was begun. The final report was completed in September 2020. LRA PSSPD staffs are going through training on the methodology and how to conduct future tax gap analysis.

The revenue code was simplified to consolidate all amendments from 2011 through 2019 to the Liberia Revenue Code of 2000 (LRC) into one codified revenue code, as a one-stop-shop for taxpayers, tax practitioners and businesspeople who find it challenging to find the most up-to-date laws in a single location. The laws were also simplified by the thirty-four (34) regulations and four (4) practice notes. An additional forty-one (41) Administrative Customs regulations were developed and validated during the period under review. Twenty-one (21) of these administrative regulations have been approved and published on the LRA website. The remaining twenty (20) pending stakeholders' validation and approval.

Both the penalty regime and income tax regime of the LRC was reviewed and a proposal for amendment drafted and submitted to the national legislature for consideration. The review on the penalty regime basically seeks to simplify the penalty to improve tax compliance, while the aspect on income tax regime aims to address both tax compliance and as well as shielding the revenue base.

With regards to addressing the ballooning tax expenditure, Section 16 of the LRC (one of the sources of the tax incentives and hence tax expenditure) was reviewed with the aim of minimizing administrative discretion, abuse and improve the monitoring mechanisms around these exemptions. Accordingly, a proposal reducing the duration of the investment incentive from 5 years to 2 years was drafted and submitted to the National Legislature for consideration. Similarly, an administrative regulation defining and limiting the sectors that are qualified for Section 16 incentives was drafted and submitted to the office of the Assistant Minister for Revenue and Tax Policy Office at MFDP.

2.3. Transition from GST to VAT Regime

With respect to expanding the revenue base, the main policy initiatives were focused on Value Added Tax (VAT) implementation and imposition of excise on petroleum products. In particular, a further review of the VAT draft law and white paper was initiated with the intent of ensuring the VAT is fully aligned with the ECOWAS directive on VAT. In this regard, a consultant was hired. The concept note, white paper and plan for migrating from Goods and Services Tax (GST) regime to a VAT regime has been drafted during the previous reporting period.

2.4. Excise Stamp

In fiscal year 2019/2020 the government of Liberia (GOL) through the LRA began the implementation of a process leading to the affixing of excise tax stamp on alcoholic beverages and cigarettes products. The contract was awarded to a security printing company and a technical committee was

setup to lead the implementation.

During this reporting period, significant gains was made in the implementation.

- An encoding and issuance facility was setup and staffed with an LRA representative. The facility is designated as the location where excise taxpayers will receive their ordered stamps.

- Stakeholders' engagement and public awareness have also been carried out across the country, during which the rationales and benefits of the stamps were explained.

- A digital stamp management system has been developed, tested, and launched (at https://excisestamps.lra.gov.lr). Training was conducted for super administrators, users, and excise taxpayers. The digital stamp management system is the electronic means through which all transactions related to the ordering and processing of stamps are done.

- Various categories of alcohol and cigarette stamps have been printed.

The issuance of stamp is expected to begin October 1, 2021, with cigarette products. Beginning January 1, 2022, all alcoholic products on the Liberian market will require excise tax stamps.

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 tax exemptions in the LRC, concession agreements and Executive Orders. 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.

The requirements for recording and reporting tax expenditures were documented and included in the contract signed recently between the Government of Liberia and ArabSoft for the implementation of an Integrated Tax Administration System (ITAS). When ITAS is operationalized in 2022, it is expected to have functionality for recording and reporting exemptions, incentives, concession and waivers.

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.

Several activities were implemented under the tax administration theme during year two 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

Year 2 alignment of Custom Tariff was not possible due largely to the COVID 19 Pandemic impact on the business climate. However, Plans are underway to update the ECOWAS Common External Tariff (CET) migration plan during the implementation of the HS 2022, come January 1, 2022.

3.1.1 ASYCUDA Rollout

The Simplified Declaration module of the ASYCUDA World was developed and rolled out to five Ports, namely (RIA, Buchanan, Bo Waterside, Yekepa and Ganta) in 2021, with funding support from the Public Financial Management and Institutional Strengthening Project (PFMRISP). United Nations Conference on Trade and Development (UNCTAD) IT consultant provided remote capacity and technical support to LRA Management Information System Division (MISD) team who in turn, led the rollout process. The ASYCUDA World system is internet base which makes it easy to rollout to ports with the requisite infrastructure. It is recommended that funding and equipment be provided to rollout ASYCUDA to the remaining ports to make the customs operations fully automated.

3.1.2 National Single Window

National Single Window (NSW) Project discussions and concept documents are being formulated. Extensive discussions are underway to integrate all the GSM service providers and other stakeholders including the Central Bank, Commercial banks and the Ministry of Commerce and Industry. There are indications that the donors' community will fund the process. The National Single Window is expected to build in the existing ASYCUDA World platform.

3.1.3 Transition from Pre-shipment Inspection (PSI) to Destination Inspection (DI)

Procurement process to transition from pre-shipment inspection (PSI) to destination inspection (DI) was finalized and a contract was awarded to Medtech Scientific (MTS), a European Company. Implementation of the new pricing in the Contract is postponed to early 2022, However, the operations of the contract is still ongoing under similar rules of the just ended PSI contract with BIVAC.

Unlike pre-shipment inspection which allow for goods to be inspected at port of origin before shipment, the Destination Inspection scheme involves the examination of goods and the processing of declarations covering the said goods at the destination port. This is a major trade facilitation consistent with the Trade Facilitation Agreement of the WTO and a requirement of Liberia's membership in the WTO.

3.1.4 Customs Security Program

Customs Security Program seeks to make customs assume its paramilitary status begun in last fiscal year. To date, the first class of approximately 30 customs officers have completed their basic security training at the National Police Training Academy and were graduated. The process for the selection of the next batch of trainees started but due to the surge in the COVID 19 cases, the classes start date have been extended.

3.2. Domestic Tax

The Domestic Tax Department is one of LRA's two core operational departments, and is responsible for assessing, collecting, enforcing, and auditing all domestic taxes. Major kind of taxes collected include taxes on personal and business income, taxes on goods and services, excise tax, real property tax as well as other obligatory payments such as professional fees. The department is implementing various initiatives to improve services to taxpayers and increase domestic tax contribution to the national revenue.

3.2.1 Real Estate

Real property taxation continues to be a high potential area, and a priority for the LRA. The LRA has determined the need for the review of the legal framework of real property taxation in Liberia. Hence, it has hired two consultants to conduct the review of the property tax laws of Liberia and proffer recommendation for strengthening the statue.

Meanwhile, several strategic partnerships have been developed with various government and private sector institutions, and influential associations. Among these partnerships are the following.

- An MOU has been established between the LRA and the Liberia Electricity Company (LEC) to support and enforce the payment of real property taxes before being connected to the LEC grid. A roadmap for joint enforcement and awareness was developed and accepted by the two entities.

- A collaborative partnership is established with the Liberia Marketing Association (LMA) for the purpose of sharing list of leased properties of LMA to private entities.

- A collaborative partnership is established with the Association of Trial Judges to ensure payment of property taxes on deeds before probation.

- A partnership with the Liberia Institute for Statistics and Geo-Information Services (LIGIS) to ensure the mapping of real properties during the upcoming national census.

- Collaborative partnerships were entered into with GSM companies, banks, and petroleum companies for schedule of properties owned or leased across the country.

- Establishment of a joint task force between the LRA and the National Housing Authority to commence awareness and education in various estates.

- An MOU (pending approval by the Ministry of Finance and Development Planning (MFDP) and the Ministry of Justice (MOJ)) has been signed with the Ministry of Internal Affairs (MIA), to pilot local government administration of taxes in Kakata and Kaba districts of Margibi County. The implementation of the pilot has not begun due to lack of funding.

3.2.2. Audit – Telecommunications Sector

An audit of the GSM sector was commissioned in last fiscal year (2019/2020). The audit has been completed and the additional assessment is to be issued to one of the audited companies. An audit of the second GSM company commenced during the reporting period and is currently ongoing.

3.2.3. High Net Worth Individuals (HNWI)

Development of a technical framework on the

taxation of High Net Worth Individuals (HNWI) in Liberia is being undertaken by the Domestic Tax Department of the LRA through its Business Policy Section. It is anticipated that this framework document will guide the effective management of the taxation of all HNWI.

3.2.4. Informal Sector

Consultative engagement is ongoing with key stakeholders in an effort to bring the employed in the informal sector into the tax net. Tax clinics have been conducted with the following associations and unions to foster tax compliance (registration, declaration and payment):

1. National Tanker Union, Port Trucker Association, Dump Truck Union
2. Association of Liberia Professional Secretaries and Clerks
3. Bankers Association
4. Liberia Cosmetology Union
5. Sand Mining Union
6. Liberia Water Producers

The LRA, through its Government and Nonprofit Division conducted awareness campaign which led to an increase in the number of registered schools in Montserrado County. Tax clinics were held for non-governmental organizations (NGOs) and civil society organizations (CSOs) on the business tax education and business processes and procedures with the aim of stimulating voluntary compliance.

To expand reach and facilitate easy payment of taxes and fees, an additional payment window for payment of vehicle registration and license fees was successfully opened at the Ministry of Transport (MOT).

Furthermore, The LRA is establishing urban Tax Business Office (TBOs) to strengthen its capability to ensure tax compliance. The urban TBO demarcation plan has been developed. An office space has been acquired for the establishment in Central Monrovia.

The reinforcement of canoe license fees collection by TBO, and registration of small taxpayer and real property under the Compliance Clustering Project were additional activities carried out in support of targeting the informal sector.

3.2.5. International Taxation

The Domestic Tax department seconded two staff to the Kenya Revenue Authority for two months to enhance capacity on transfer pricing and other international tax related matters. The capacity building was designed for members of the department to obtain practical hands-on experience in the subject area.

3.3. Corporate Initiatives

For the core operations of the LRA to function effectively, the LRA, at the enterprise level is implementing various initiatives, including capacity building for staff, identifying and mitigating risks, taxpayers education, and modernization of infrastructure among others. This section of the report presents a snapshot of the initiatives being implemented at the enterprise level.

3.3.1 Taxpayer Education & Outreach

LRA in collaboration with the Revenue Generation for Governance and Growth (RG3) conducted a Taxpayer Perception Survey. The Taxpayers Perception Survey was an independent measurement of taxpayer perception of tax policy and system upgrades, taxpayer knowledge and perception of LRA's taxpayer services, ease of tax payment, corruption, LRA taxpayers' education and outreach programs, and credibility relative to tax officials engagement with taxpayers. The results of the survey showed that compared to previous years, documents submission and processing time has reduced. Taxpayers also assessed LRA taxpayers' services to courteous, efficient, professional, knowledgeable, and effective.

To adequately meet the demands of Taxpayers and address their inquiries and concerns, LRA requested the support of RG3 to help upgrade the Call Center. RG3 in response, acquired for the LRA Call Center a Toll-Free Service with both MTN and Orange GSM companies. With this Toll-Free service, Taxpayer are not engaging the LRA frequently in person, thus relieving them of any extra compliance cost.

3.3.2 Capacity Building

The LRA training team conducted a total of twenty-three (23) training sessions during the fiscal year 2020/2021 and the total staff participating in those trainings were two hundred fifty-two (252) which include one hundred seventy-one (171) males and eighty-one (81) females. The trainings conducted were of two categories: twenty (20) local training and three (3) foreign trainings. The foreign trainings were basically training conducted online by foreign training institutions. According to the report, the attendance at all training included one hundred three (103) customs staff, one hundred seven (107) staff from the Domestic Tax and forty-two (42) staff from the Back Support offices.

Over the fiscal year, staff benefited from some various type of specialized, technical and administrative trainings like Supervision skills, Leadership skills, Domestic Resources Mobilization Strategy, Talent Management and Staff Retention,

Basic communication Skills, Supply Chain, Public Financial Management, Internal Audit & Controls and Human Resources Management.

The Transformation and Modernization Division (TMD) team coordinated the institution Professional certification programs which include the Certified Accountancy (CA) program benefiting fifty-seven (57) staff across the authority. A General Professional Certification is expected to assist 40 staff of the authority acquire certification in thirteen (13) competency-based job function areas like Taxations, Audit, Transfer Pricing, Risk Management, Human Resources Management, Change Management, Financial Management, Management Accounting, Financial Modelling and Revenue Administration.

Additionally, an E-learning Platform was developed, under the USAID Revenue Generation for Growth and Governance (RG3) funded contract with HAK Technology. The digital contents are available for upload on the platform. The platform is a component of the proposed LRA Tax Academy and will serve as the major area for the in-house development

of staff of the LRA. Through collaboration of LRA's Training Unit and the Transformation and Modernization Division, Customs Modernization and the Domestic Tax Modernizations Units, fifty (50) customized competency-based training courses were developed for the e-learning platform.

Below are summary statistics on the training and capacity building programs held during the period of the report.

Training Type Conducted

Quarters	Local Training	Foreign Training	Total Trainings	Percentages of FY
Jul – Sep	10	0	10	43.5%
Oct – Dec	2	0	2	8.7%
Jan – Mar	7	0	7	30.4%
Apr – Jun	1	3	4	17.4%
Total	**20**	**3**	**23**	**100.0%**

Training Attendance by Core Function Areas

Functional Areas	Numbers	Foreign Training	Total Trainings	Percentages of FY
FY 2020/21	Males	Females	Percentages of Total	43.5%
Customs	103	62	41	40.8%
Domestic Tax	107	77	30	42.5%
Back Function	42	32	10	16.7%
Total	**252**	**171**	**81**	**100.0%**

3.3.3 Enterprise Risk Management

An Enterprise Risk Management Framework (ERMF) has been developed for the LRA and is pending endorsement by the board. The challenge with obtaining the board's approval is the constitution of the full board. Till date the LRA board consists only of the statutory members pending the appointment of the remaining non-statutory members.

A compliance strategy has been developed for Large Tax Division, Medium Tax Division and Natural Resources Tax Section. A catalog of risks was also developed for the two core businesses; however, the risk register is pending validation.

Enterprise Design, Quality Assurance & Results Division's risk management committed was established; however, no risk management meeting was held due largely to covid and staffing constraint.

In its effort to increase risk awareness and appreciation for risk management practices, Enterprise Risk Management & Compliance Division conducted basic risk management training, and also conducted pre- and post-surveys to gauge the extent to which staff of the authority are knowledgeable on risk management.

3.3.4. – Infrastructure & Digitalization

The LRA has taken concrete steps toward achieving its information and technology (ICT) modernization goals. A number of infrastructures strengthening, and digitalization projects have been implemented (with some ongoing) with the aim of improving voluntary compliance by reducing compliance cost for taxpayers. Below are the highlights of the major infrastructure and digitalization initiatives carried out during the reporting year.

3.3.4.1 Integrated Tax Administration System (ITAS)

The implementation of the Integrated Tax Administration System (ITAS) is a major undertaking of the LRA and the GoL at large. The ITAS Project is crucial to the Government's strive to gather sustainable domestic resource for inclusive growth financing and poverty reduction as mandated by the DRMS. The project seeks to achieve two main objectives: (1) improve taxpayers' compliance and (2) increase domestic revenue. The project when completed, will avail a self-service platform to taxpayers with value-added functionalities such as online registration, online filing, online payment and minimum data entry (due to multiple integrations with other systems).

The ITAS Project is being implemented with funding (US$5,332,228) through the overall World Bank-sponsored PFMRISP. The project will be implemented over a period of 5 years – 3 years of implementation services and 2 years of post-implementation warranty support.

Given the complexity of the project and the need to manage risk, the implementation is sequenced into two phases: phase one, which is scheduled to be completed in mid-2022, will deliver core functions including Taxpayer Registration, Return Processing and Assessments, Payments Processing, Taxpayer and Revenue Accounting, Compliance Management and Enforcement, Reporting and Business Intelligence, Taxpayer Service, Workflow Management and Case Management. Phase

two will be completed in mid-2023 and will provide automated functionalities for Risk Analysis, Audit, Protests and Appeals, Refunds, Investigations, Document Management, Tax Analysis and Revenue Forecasting.

The system is being implemented by a consortium of ArabSoft and Farsight Africa Group of Tunisia and Kenya respectively. Arabsoft and Farsight Africa Group was selected in accordance with the World Bank Procurement Regulations. The contract between ArabSoft and the Government of Liberia for the implementation of the ITAS was signed in March 2021.

The project was launch formally on June 18, 2021, after which the business process review and gap analysis of phase 1 was commenced.

3.3.4.2 Electronic Fiscal Device (EFD) Implementation

The project involves the setup of an Electronic Fiscal Device Management System and deployment of fiscal devices to record sales of taxpayers engaged in manufacturing and trading of goods and services

The system has been set up and taxpayers' engagement is ongoing. Training of LRA staff (Train the Trainer) has been completed and training for wider group of users is expected to begin soon. User Acceptance Testing of the EFD Management System is planned to be completed in 2nd week of September 2021 while enrolment of taxpayers will begin in 3rd week of September 2021. The pilot phase of the project will be launched on October 1, 2021.

3.3.4.3 Online Customs Tariff Portal

The LRA online Customs Tariff Portal allows access to an updated customs tariff data via an easy-to-use tool that provides customs tariff codes, classification notes, and customs duties. The portal also allows user to estimate customs duties, excise, ECOWAS levy, and goods and services tax based on country of origin and other parameters (e.g., vehicles will calculate overage).

Currently, the application is completed and is available on the LRA website for public access.

Other Digital Initiatives

The following table summarizes status of other digital projects undertaken or implemented during the period under review.

1	Tax Clearance Certificate (TCC)	The TCC Application is a platform which offers taxpayers the convenience to request and obtain tax clearance certificate online. A taxpayer with a valid Taxpayer Identification Number (TIN), telephone number and email address can submit a request from anywhere using the internet. TCC applicants are allowed to download electronic copy of approved tax clearance certificates.	Completed and in operations
2	Online Verification (Website)	The Online Verification Portal enables public and private individuals and organizations to validate Taxpayer Identification Number (TIN), Payment Receipts, Tax Type and TCC Certificate. It supports efforts of identifying and curbing forgery of official documents issued by the Liberia Revenue Authority.	Completed and in operations
3	Online Payment	The Online Payment Platform allows individuals and organizations to pay taxes, custom duties and fees (including MOT related fees) online using electronic payment cards (VISA, MasterCard, AMEX). The platform is integration with United Bank of Africa Instant Payment gateway and payment information is exchanged between UBA, LRA and MOT (for transport related payments) in real time.	Completed and in operations
4	Duty Free Application	The Duty Free Application allows individuals, companies and organizations to conveniently submit requests for duty free privilege online. The application has the capability to calculate waivers based on business rules and has an embedded workflow that enables officers of the LRA to review, amend, approve, or reject duty free request. Duty Free applicants receive electronic copy of approved duty free application through email.	Completed and in pilot operations. Enrolment of all entities ongoing
5	LRA Mobile Application	The LRA mobile application is an android application that facilitates the registration of individual taxpayers and real property. It is integrated with SIGTAS, the core system for administering domestic taxes.	Release 1 completed and in operations. Release 2 test ongoing.
6	Online Receipt Generator	The online Receipt Generator is a platform that enables taxpayers to generate receipts online for payments made to the LRA. This application is useful especially for taxpayers involved with the payment of taxes through direct transfer.	Phase 1 completed. Phase 1 covers payment posted in SIGTAS. Phase 2 covering payment posted directly in TAS and ASYCUDA is pending.

7	LRA Reconciliation Tool	A desktop client application that reconciles payments in TAS with bank statements	Phase 1 completed and undergoing testing. Phase 1 covers all transactions on statements from Central Bank of Liberia. Phase 2 to begin after phase 1 go-live
8	Web-based TAS	A web version of the existing desktop TAS. It enables tax officers and bank tellers to process taxes and fees related transactions online using the internet. It will be used by Tax Business Offices and LRA payment windows at sector ministries. The application in built on existing TAS database to ensure a single repository and source of data.	Completed and piloted at MOT and Freeport. Rollout to TBOs pending provision of requirements (Internet, Power, Printers, Ink, Sheet etc.)
9	Simplified Declaration	A module on ASYCUDA with simplified workflow to allow a single tax officer to process declaration and payment end-to-end.	Completed and being piloted at Robert International Airport.
10	Mobile Money Expansion	Expand the number of taxes and fees that are payable by mobile money	Configuration of mobile money platforms by Telco is ongoing. Deployment of Fiber at MACs by Libtelco is ongoing. Review and Reengineering of MACs Business Process ongoing.
11	Bank Payment Integration	A backend integration (API) that exchange data between Ecobank's banking applications and LRA systems in real time.	Phase 1 Completed. All payments processed on Ecobank's Bank Collect Platform is posted to LRA staging Database in real time. Phase 2 is under development. Phase 2 covers the implementation of the integration on Ecobank's Omni platform.
12	Find Customs Broker	A web application that enables public to identify and complain/applaud custom brokers	System development completed and testing is pending.
13	SMS Client	An application that enables LRA to send bulk SMS to taxpayers	Completed and in operations.

14	LRA – LME Integration	A backend integration (API) that exchange data between Ministry of Mines and Energy and LRA systems in real time.	Completed and in operations. Technical documents pending
15	HR Recruitment	An online system to automate the receipt of employment application	System development is ongoing.
16	Performance Appraisal system	A web-based application that automates the preparation and approval of employee performance appraisal	System development is ongoing.
17	Web based Taxpayer and Property Registration App	A web-based application that allows individuals to apply for TIN and register property	Development is pending the completion of the mobile application for Taxpayers and Property Registration.
18	Online Vehicle Registration and Driving Licensing Application	A web-based application for renewal of vehicle registration and driver license by vehicle owners and drivers. The application is interfaced with the LRA online payment to enable payment electronic payment cards.	Application development completed and Testing is ongoing. Launch of platform is contingent on test result and sign-off of Memorandum of Understanding between United Bank of Africa Liberia Limited and Government of Liberia.

4. Sectoral Interventions

A draft policy document was developed for increasing 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 at the core and smaller farmers in the periphery. The key next step is to domesticate the practice and conduct trainings.

4.1 Tourism Sector

A national tourism policy and a tourism master plan were developed in year one of the DRM implementation. A Tourism Act for the establishment of an independent Tourism Authority was also developed, approved, and submitted to the national legislature for enactment. The Tourism Act is still pending enactment by the legislature.

There have also been other significant gains made in year two to improve the tourism sector to include but not limited to the following:

- The president of Liberia has setup the bi-annual committee for the hosting the year or return

- Established Tourism Working Group consisting of key stakeholders

- Developed Liberia's Tourism Branding and Marketing Strategy

- Developed Tourism Logo and slogan

- Organization of Tourism Investment Roundtables

- Organization of Festivals and Exhibitions

- Upgrading of Destinations

- Grading and Classification of hotels and other accommodations.

Constraints

1. 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.

2. The COVID-19 pandemic 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.

3. Staffing constraint has prevented some key departments from being effective in their implementation.

Recommendations

1. 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.

2. The MFDP and LRA should accelerate the signing of all key tax policy related documents.

3. The legislature needs to enact the for the establishment of an independent Tourism Authority.

4. The national government needs to prepare for the establishment and setup of the Tourism Authority.

5. The government of Liberia should provide, or source funding for the full implementation of the DRMS and logistical support for the DRM secretariat.
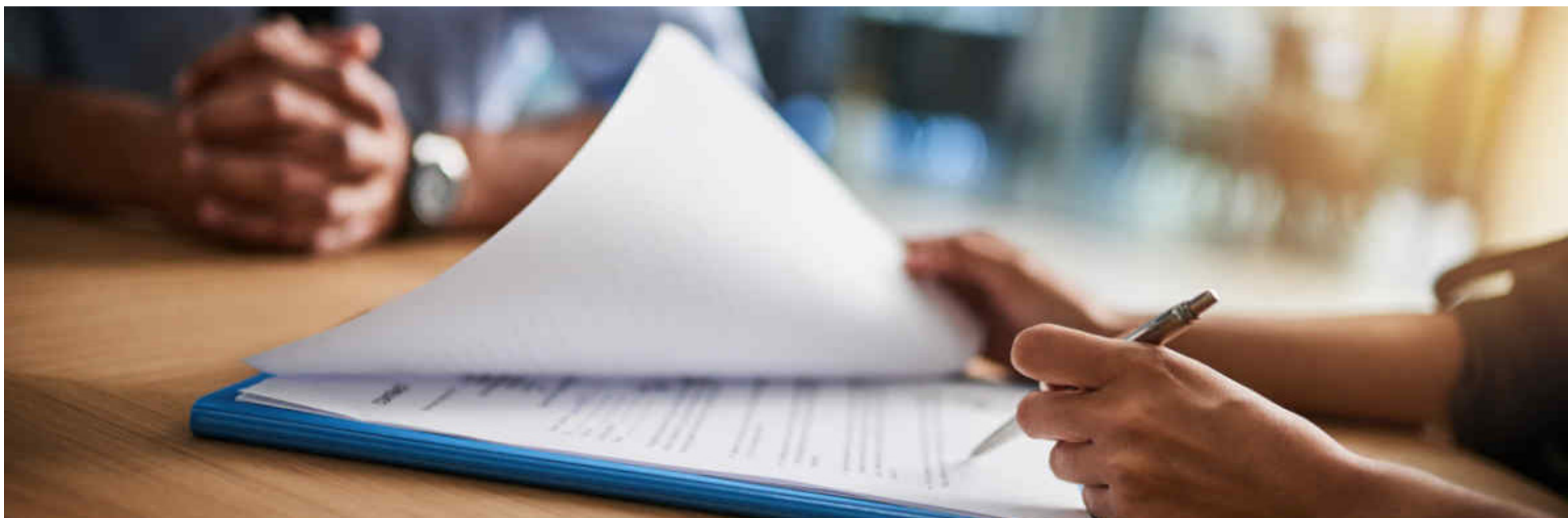
Annex 1 – Work Plan and Implementation Updates

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
1	Linking the DRM with National Development Plan and the MDGs										
2	Governance Structure and Secretariat										
2.1	1. Governance	Governance	Establish DRM Steering Committee (DRM -SC)	LRA		TMD	Steering committee met during Technical Management Team (TMT) meeting and discussed the DRM activities	*Convene DRMSC meeting	*Convene DRMSC meeting	*Convene DRMSC meeting	*Convene DRMSC meeting
2.2		Governance	Funding for DRM Secretariat	GOL/ MFDP/ LRA	PPSD/ TMD	TMD	Budget was submitted to administration	Prepare budget for Secretariat			
3. Expansion of Tax Base and Minimization of Revenue Loss											
3.1 Tax Policy and Legislation											
3.11	2. 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	Tax Gap Analysis report was approved. Training of LRA Staff on the conduct of Tax Gap Analysis is ongoing.	Tax Gap Analysis Report and Implementation Action Plan	Tax Gap Analysis Report and Implementation Action Plan	Implementation of the Report and the Action Plan	Implementation of the Report and the Action Plan
3.12	2. Tax policy	A. Revenue Code	Simplification of the revenue code	LRA	PPSD/TMD	TWG1. Tax Policy	34 regulations and 4 Practice notes were developed in year 1. Additional 41 Customs practice notes were developed.		Approval of practice notes and regulations by the CG and DMFA	Stakeholder engagement on approved practice notes and regulations	
		A. Revenue Code	Amend Revenue Codes & Review related trade fees	LRA/ MFDP/ RG3		TWG1. Tax Policy	Codification of the Revenue Code Finalized and printing of Hard Copies is due		Complete plan for LRC Amendments & trade fees review	Draft LRC Amendments	Complete the review of trade fees
3.2 Collection by Tax Type											

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.2.1	2. 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	A consultant was hired to review the VAT draft law and white paper with the intent of ensuring the VAT is fully aligned with the ECOWAS directive on VAT. VAT secretariat has been constituted.		* Reconstitute VAT Technical Working Group * Review existing VAT white paper and align same with ECOWAS Directive * Configure Year 2 Tarrif in the LRA System	* Finalize VAT white paper * Update Customs Harmonize Tarrif to conform with CET Year 3 Directive *Reconstitute VAT Steering Committee * Conduct First Steering Committee Meeting	
3.22	2. Tax policy	C. GST to VAT	Elaborate a framework to simulate revenue implications and monitor progress in migrating 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		PPSD/ HR/ DTD	TWG1. Tax Policy	A consultant was hired to review the VAT draft law and white paper with the intent of ensuring the VAT is fully aligned with the ECOWAS directive on VAT			* Conduct Revenue Impact Study of migration from GST to VAT * Prepare a VAT Migration Plan	* Submit VAT Migration Plan to Steering Committee for approval
3.25	2. Tax policy	B. Excise Tax	Implement Excise Tax Reforms Inclusive of Introduction of Tax Stamps	LRA/ MFDP	TMD/ PPSD/ TAX POLICY	TWG1. Tax Policy	Implementation of the Excise stamps to go live on October 1, 2021 (this phase covers only importers of cigarettes). Alcoholic and non-alcoholic beverages to follow beginning January 1, 2022. Stakeholder engagement / public awareness is being carried out.		* Finalize SOPs for Excise Tax Officers and Traders * Carryout Nationwide Excise Tax Education Awareness * Finalize Excise Stamp Regulation	* Affix the first batch of Excise Stamp to Excisable Commodities	
3.5	Tax Expenditures										

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.51	2. 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 Executive Orders as well as intermittent tax credit applications to the LRA	LRA/ MFDP	PPSD/Tax Policy MFDP	TWG1. Tax Policy	Section 16 of the LRC was reviewed with the sole intent of minimizing administrative discretion and abuse. A proposal reducing the duration of the incentive from 5 years to 2 years was drafted and submitted to the National Legislature for consideration. Administrative regulation defining and limiting the sectors that are qualified for Section 16 incentives was drafted and submitted to MFDP.			* Review and Update existing Tax Expenditure Framework * Implement framework for monitoring and measuring annual Tax Expenditure	
3.52	2. 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			* Forecast and Include Tax Expenditure as an addendum to FY21/22 Draft Revenue Budget	* Forecast and Include Tax Expenditure as an addendum to FY21/22 Draft Revenue Budget	
4.01 Legal Infrastructure for DRM											
4.014	2. 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	Outstanding			* Engage IBFD to provide capacity building to GoL in negotiations for natural resource licenses with applicants	
4.016	2. 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	Outstanding	*Engagement with relevant authority for the appointment of BOTA members	*Collaborate with BOTA to conduct capacity building plan	*Conduct training of BOTA members	

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
4.017	2. 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	Outstanding		*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 until an equivalent body is constituted by the government		
3.4 Rollout of ASYCUDA World, Introduction of a National Electronic Single Window and Destination Inspection											
3.41	3. Tax Administration	A. Customs tax	To enable e-declarations by importers and exporters on ASYCUDAWORLD; National Electronic Single Window	LRA/ MOCI/ NIC	CG/CD/TMD	TWG2. Tax Admin	Soliciting funding from donor community for the national single windows implementation while procurement process using the PPP approach is at a standstill		*Award and implement contract for the NSW platform		
3.42	3. 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 1O computers and other office equipment	LRA		TWG2. Tax Admin	ASYCUDA World was rolled out to five Ports, namely (RIA, Buchanan, Bo Waterside, Yekepa and Ganta).		*Finalize contractual agreement with UNCTAD	*Rollout ASYCUDA to five (5) CBOs	
3.44	3. Tax Administration	A. Customs tax	Transition from Pre-shipment Inspection to Destination Inspection	LRA/ MOCI/ NIC	CG/CD/TMD	TWG2. Tax Admin	The NSW contract was awarded to a Europe-based company, MTS.		*Finalize procurement process for the transition from PSI to DI	*Award and implement contract for the transition from PSI to DI	

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.3 Collection by Tax Size of turnover (Large, Medium, Small and Micro Taxpayers)											
3.33	3. Tax Administration	B3. Domestic Tax – 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	DTD is undertaking the development of a technical framework on the taxation of NHWI in Liberia.		*Conduct a study and develop a framework on taxing of HNWI		
3.38	3. 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	Conducted tax clinics to foster compliance (registration and payment) with various unions and associations. Established Urban business Offices to expand compliance. Canoe license fees collection re-enforced by TBO.		*Domestic Tax Policy Unit to finalize 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
4.10 Tele-communications											
4.102	3. Tax Administration	B2. Domestic – Telecommu-nications	Conduct Comprehensive Audit of the GSM Sector	MFDP/ LRA	PPSD/DTD	TWG8. Domestic Tax	The Audit for one GSM company completed and the assessment is to be served. Audit field for second is ongoing.			* Finalize audit of Orange GSM	Source Funding for LonstarCell Audit
4.12	Real Estate										

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
4.125	3. Tax Administration	B1. Domestic – Real Estate	To devolve real estate taxes to local government as part of a political decentralization strategy	MIA/LRA	PPSD/DTD/ SECTOR MINISTRIES	TWG8. Domestic Tax	MOU signed by MIA, through the local government and LRA, pending approval from MFDP and MOJ. Implementation of the local government partnership of real property tax administration pilot project to begin to Margibi County (Kakata and Kaba districts). Collaborative partnership established with various government and private-sector entities to foster real property tax enforcement.		* 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
4.13 Wholesale and Retail Trade Sector											
4.131		B1. Domestic Tax	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	Taxpayers (supermarkets and hotels) selected for pilot phase which is expected to begin on October 1, 2021. Public engagement conducted for taxpayers.		*Organize consultative engagement for EFD Stakeholders		*Implement contract for electronic fiscal device

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.3995	3. 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	Joint awareness campaign conducted by the LRA through the Government and non-profit Division which led to an increase in the number of registered schools in Montserrado County. Voluntary compliance tax clinics held for NGOs and civil society organization on the business tax education and business processes and procedures. Developed a petty trader registry for operators at the World Trade Center	* Finalize Nationwide Taxpayer education and outreach strategy	* Solicit funding and implement Comprehensive Nationwide Taxpayer education and outreach strategy		
4.05 Strategies – Proposals from the Regional Dialogues and National Revenue Symposium – Public Opinion											
4.053	3. 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	Draft completed pending management approval	* Draft ToR and recruit Consultant as LRA Legislative and Judicial Liaison			
4.056	3. Tax Administration	C1. Corporate – Taxpayer Education & Outreach	To institutionalize an annual National Revenue Symposium	LRA	PPSD	Policy	Deferred due to COVID 19	*Conduct one (1) annual National DRM Symposium			
4.057	3. Tax Administration	C1. Corporate – Taxpayer Education & Outreach	To conduct a biannual Taxpayer Perception Survey	LRA	TPSD/DTD	TWG2. Tax Admin	Taxpayer perception survey conducted and completed. Findings was shared with the LRA.	* Develop Methodology in consultation with all stakeholders	* Develop the Taxpayer perception survey	* Conduct one (1) Taxpayer Perception Survey	
4.19 Enterprise Risk Management Framework Objectives and Policy Implementation											

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
4.191	3. 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/ ERCMD	TWG2. Tax Admin	Enterprise Risk Management Framework (ERMF) has not been approved by the board.	*completion of DTD taxpayer compliance strategy (the strategy covers large tax, medium tax and NRTS)	*Board endorsement of the draft ERMF.		
4.192	3. Tax Administration	C3. Corporate – Enterprise Risk Management	In furtherance of the ERMF, the Board to make an Annual Risk Policy Management Statement	LRA	DCGTA/ ERCMD	TWG2. Tax Admin	Pending constitution of the full board.		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	
4.193	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/ ERCMD	TWG2. Tax Admin	Pending approval of the ERMF. EDQARD risk sub-committee was established but has not been able to meet.		*Establishment of Sub-Committees in the following business areas: Legal Department, EDQARD		
4.195	3. Tax Administration	C3. Corporate – Enterprise Risk Management	In furtherance of the ERMF, establish an electronic risk dumb that universally accessible	LRA	DCGTA/ ERCMD	TWG2. Tax Admin	Pending approval of the ERMF				

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
4.196	3. 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/ ERCMD	TWG2. Tax Admin	A register of core business risks was developed and pending validation.		ERMCD will work with MISD to develop electronic registers for the various sub-committees that will be accessible to risk owners, and champions.		
3.84	3. 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	Ongoing	* Finalize MOU with CBL and MFDP	* Implement MOU		
3.85	3. 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	Ongoing	* 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	
4.052	3. 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)	Outstanding		*Develop blueprint for construction of LRA, HQ and out-station offices *Conduct feasibility study	*Engage GOL and donor for funding	

SN	Theme #	Sub–theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.36	3. 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	Configuration of mobile money platforms by Telco is ongoing to include additional taxes and fees. Deployment of Fiber at MACs by Libtelco is ongoing. Review and Reengineering of MACs Business Process ongoing.	*Implementation of expanded MOUs by TELCOs and Commercial Banks	*Implementation of expanded MOUs by TELCOs and Commercial Banks		
3.82	3. 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)	Electronic fiscal device contract has been awarded. Contract implementation is ongoing.		* Finalize procurement process for Electronic Fiscal device management system * Develop regulation and practice notes for electronic invoicing	*Implement contract for electronic fiscal device	
3.39	3. Tax Administration	C5. Corporate – Digitalization	Implementation of an Integrated Tax Administration System	LRA	TMD/MISD	TWG2. Tax Admin	Contract has been awarded for the implementation of a new ITAS. Implementation is ongoing.		*Finalize procurement process for the new Integrated Tax Administration System	Implement ITAS contract	

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.391	3. 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			Finalize enrollment of Medium Taxpayers on the E-Filing Platform	*Go Live for Integration and E-Channel	* Finalize Mandatory Electronic Filing for Medium Tax Payers
4.20 Human Capacity Building											
3.37	3. Tax Administration	C2. Corporate – Capacity Building	To upscale operations and build capacity of staff of MTD through customized training programs, direct interventions (on the job training), training programs and mentoring by hiring long term technical assistance	LRA	PPSD/DTD/TMD	HR/TMD	Outstanding		*Develop TOR for long term Technical Advisor for MTD	*Position long term Technical Assistant to strengthen capacity MTD	
4.201	3. 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	Completed	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.

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								Quarter 1	Quarter 2	Quarter 3	Quarter 4
4.202	3. Tax Administration	C2. Corporate – Capacity Building	Set-up a Tax Academy with requisite infrastructure	LRA	DCGAA/ HR	HR/TMD	Concept notes for tax academy finalized. Procurement for equipment ongoing.	Gather and Define Requirements for the Tax Academy	Prepare concept note/proposal and share with donors		
4.203	3. Tax Administration	C2. Corporate – Capacity Building	Develop curriculum and acquire training and resource materials. RG3 to support e-learning platform development, training in eventual LRC amendments, international taxation, and support the development of a comprehensive induction training package.	LRA & RG3	DCGAA/ HR	HR/TMD	E-learning platform developed with support of RG3. 30 customs, domestic taxes and back office courses developed for upload to the platform.	Identify subject matter specialist, establish a technical work group, and group them per course, training areas and training methodology Hold technical training material sections with specialist	Training Team and Specialist develop the first draft of training curriculum, course outline, e-learning platform, and comprehensive induction package, and content	Training Team and experts review draft curriculum, launch e-learning platform, review the comprehensive induction package, and prepare recommendation for supplementary course materials	Finalization and approval of the Training Curriculum, e-learning platform, induction training package, and the procurement of supplementary course materials
4.06	Agriculture										
4.061	4. 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/ PPSD/TMD	TWG4. Agriculture	The draft policy document has been developed and shared with Enterprise Modernization. Domestication and training is the next step.	*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 Mails 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	

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
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4.062	4. 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/ PPSD/TMD	TWG4. Agriculture	outstanding	*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 Framework and Strategy for full implementation of the Agripreneur Program	* 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
4.09	Mining sector (gold and diamond)										

SN	Theme #	Sub–theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
								Quarter 1	Quarter 2	Quarter 3	Quarter 4
4.093	4. 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	Outstanding	*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	4. Sectoral Interventions	C. Mining	To organize artisanal miners into cooperatives	MME		TWG3. Mining	Procurement activities completed pending evaluation. Equipment for field activities purchase for Ministry of Mines.	* Develop a comprehensive proposal to strengthen the Inspectorate Function (Division) of the MME			
4.095	4. Sectoral Interventions	C. Mining	Study Visits to Debswana in Botswana and PMMC in Ghana	LRA/MME		TWG3. Mining	Outstanding			* Undertake benchmarking mission * Prepare and submit action plan from the benchmarking visit	* Implement actionable items from the benchmarking visit
4.11	Tourism										
4.111	4. Sectoral Interventions	B. Tourism	To diversify the productive base and increase tourism value addition, elaborate a Tourism Master plan, 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	MICAT	PPSD/ TMD/ BoT	TWG7. Tourism	Tourism masterplan completed. Act drafted for the creation of an independent tourism bureau.		Draft policy documents	Approval of the policy documents and implementation Action Plan	

SN	Theme #	Sub-theme	Activity	Resp. Agency	Resp. Unit	TWG LEAD	Current Status	Year 2 Workplan			
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5 Financial Deepening in Money and Capital Markets											
5. 1 Access and Financial Inclusion (Existence of a framework for improved Financial Inclusion)											
5.1.1			Replace the Dual Currency Regime with Liberian Dollar as the only national currency				Outstanding				CBL to Designate Activity Lead ; Develop concept Note and elaborate programs alongside implementation Plan
5.12			Expand the institutions and instruments in the Liberian money market by enacting enabling banking legislation for establishment of Off-Shore banks and Sharia banks to attract foreign savings and promote financial inclusion of the minority Muslim Community				Outstanding				CBL to Designate Activity Lead; Develop concept Note and elaborate programs alongside implementation Plan
5.13			Establish inter-bank markets for overnight liquidity, foreign exchange, T-bills and T-bonds								CBL to Designate Activity Lead; Develop concept Note and elaborate programs alongside implementation Plan

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