

REVENUE WATCH



January - March 2024

Revenue Review is a Quarterly publication of the Liberia Revenue Authority

Volume 3, Issue 1

Taking the Oath

CG Jallah Outlines Strategy To Boost Revenue Collection

Don't Go...

CG Jallah Encourages LRA Staff to Remain Committed

Busting Tax Fraud

Customs Recovers Thousands in Revenue

Bridging the Gap

Between Business Community and Revenue Goals

Remembering Thomas Doe Nah

A WIND OF CHANGE

Our Core Values

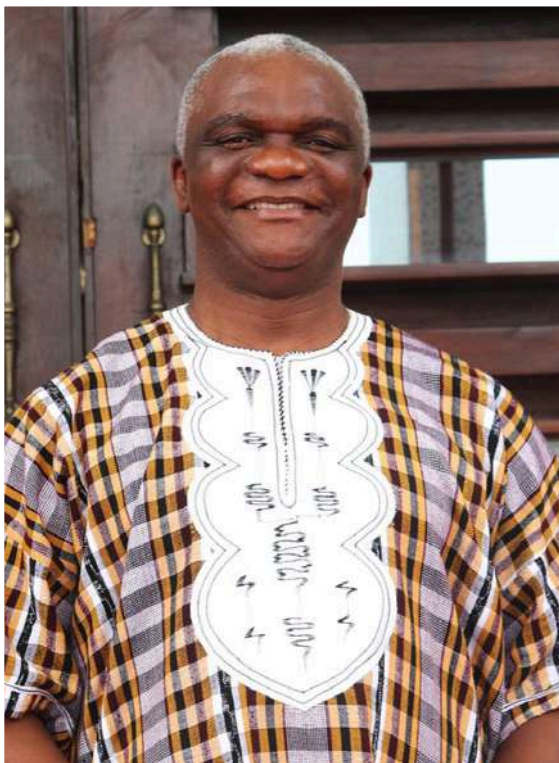


Our Vision

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

Our Mission

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



Message from the Commissioner General

James Dorbor Jallah

Commissioner General/CEO
Liberia Revenue Authority (LRA)

As Commissioner General and Chief Executive Officer of the Liberia Revenue Authority (LRA), I am thrilled to extend an invitation for you to join the readership of The Revenue Watch, one of our proactive platforms aimed at providing vital information to the public about the work we do for Liberia. As a crucial national institution, the LRA – the entity that lubricates the government's economic engines - is unquestionably obligated to consistently offer information and awareness regarding its activities, as well as the roles of both the institution and the public. This commitment is further reinforced by Liberia's Freedom of Information Law, ensuring unhindered access to public information.

The act of collecting taxes inherently underscores our obligation to remain transparent and accessible, not only by providing information but also by fostering awareness and education to facilitate taxpayer compliance. Thus, we are steadfast in our dedication to proactive disclosure of tax-related information, a principle we staunchly uphold at the LRA.

I firmly believe in the adage that 'information is knowledge and knowledge is power.' Our pursuit of reaching and surpassing the one billion dollar mark in revenue collection hinges on our ability to engage with the public, particularly our valued taxpayers. It is imperative that we explain our operations, revenue collection strategies, and the respective roles and responsibilities of taxpayers and the LRA alike.

Consequently, I have consistently emphasized the significance of fostering communication, nurturing

mutual relations, stakeholders' engagement, improved customer and taxpayer services and establishing partnerships with taxpayers, who are undeniably our esteemed clientele. Without the taxpayers, the very existence of the LRA would be rendered moot, let alone the aspiration to generate billions or produce publications like this magazine.

Transparency with taxpayers and accountability in our endeavors must be the cornerstone of the LRA. Since assuming leadership in March, I have continuously challenged both LRA staff and taxpayers to adhere to the established principles of transparency, accountability, and professionalism, underpinned by unwavering integrity. Transparency demands that we subject the LRA to public scrutiny and remain responsive to the information needs of our stakeholders, while accountability necessitates efficient reporting of collected revenues for the benefit of all.

This magazine stands as a testament to our commitment to transparency and outreach. It offers a comprehensive overview of the LRA's key activities during the last quarter, spanning from January 1st to March 31st, 2024. I trust that you will derive pleasure and enlightenment from perusing this publication, which combines educational insights with general information about the LRA's work and taxpayer responsibilities.

Whether accessed online or in print, I extend my gratitude to you for embracing the purpose for which this magazine was created – reading! Read on to empower yourself with knowledge and insight.

REVENUE WATCH

MAGAZINE

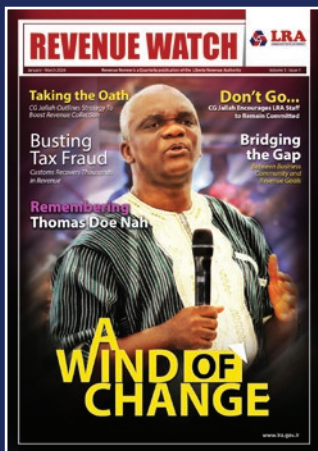
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Letter From The Managing Editor



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

Welcome to the latest edition of the Revenue Watch, the flagship news magazine of the Liberia Revenue Authority (LRA). It has been a while since our last publication, but we are back to stay. We've worked diligently to ensure you have a copy in your hands or on your screen.

The magazine captures, catalogs, and publishes significant events and performance metrics of the LRA. It is an integral part of our public education, awareness, and transparency initiatives, keeping the public informed about the developments at the LRA on a quarterly basis. This edition covers the first quarter of 2024, from January 1 to March 31. It is packed with a wide range of information and topics to keep you updated with the latest developments at the LRA. You'll find stories and articles on tax awareness, international and national collaborations, training and capacity building, and revenue performance as of March. Most notably, we highlight the beginning of a new era at the LRA, marked by

the appointment of our energetic and visionary Commissioner General, James Dorbor Jallah.

In an institution like the LRA, integrity and transparency are paramount. The public's right to know is of great importance, which is why we remain proactive in our tax education and information dissemination efforts, including through this magazine. The success of this edition would not have been possible without the dedication of my hardworking editorial team and the contributors who provided articles. Their invaluable contributions epitomize the core values of the LRA: Service, Teamwork, Integrity, and Commitment.

While I thank my team and contributors for their efforts, my hope is that you will enjoy reading and become well-informed. We welcome your suggestions for improvement, as this is just the first of four for this year – 2024! Thank you, and enjoy flipping through the pages of Revenue Watch.

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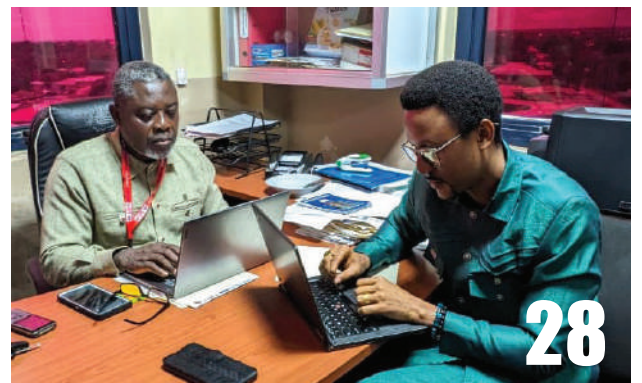
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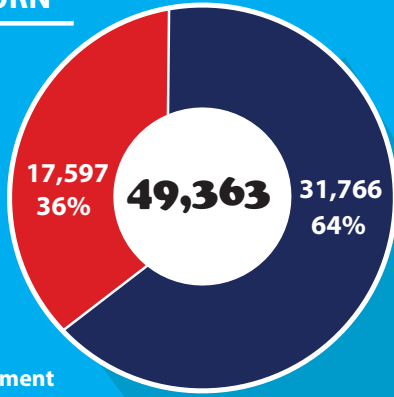
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PERFORMANCE

MONTHLY UPDATE

JANUARY REVENUE OUTTURN



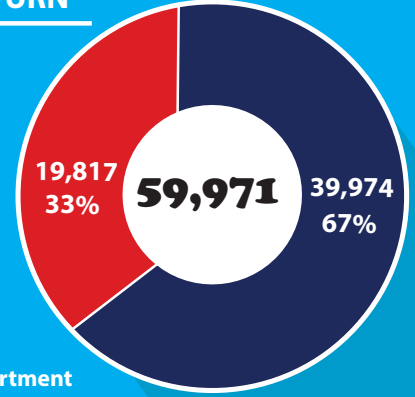
- Domestic Tax Department
- Customs Department

The gross revenue collected for the month of January constituted US\$34.95 million and LRD2.70 billion. When consolidated at the daily average exchange rate of 187.48LRD/1US\$, the actual collection was US\$49.36 million. This amount fell slightly against the monthly target of US\$ 49.83 million by US\$468 thousand or 0.9 percent, mainly on account of service tax which fell below target by US\$1.63 million or 43 percent.

The core departments of domestic tax and Customs contributed US\$31.76 million or 64.4 percent and US\$17.59 million or 35.6 percent respectively.

When compared to the previous fiscal period, a growth of US\$2.41 million or 5.1 percent was registered.

FEBRUARY REVENUE OUTTURN



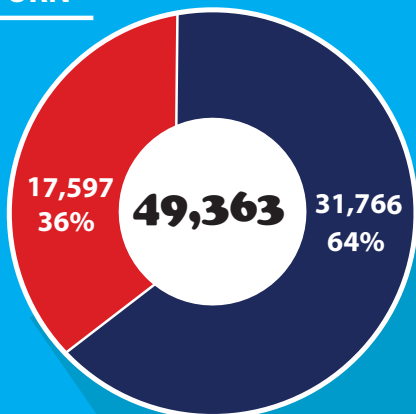
- Domestic Tax Department
- Customs Department

The gross revenue collected for the month of February was US\$47.43 million and LRD2.33 billion. When consolidated at the daily average exchange rate of 188.93LRD/ 1US\$, the actual collection stood at US\$59.79 million. This amount exceeded the monthly target of US\$ 58.50 million by US\$1.28 million or 2.2 percent, mainly on account of mineral mining which exceeded target by US\$0.89 million or 15 percent.

The core departments of Domestic Tax and Customs contributed US\$39.97 million or 66.9 percent and US\$19.82 million or 33.1 percent respectively.

When compared to the previous fiscal period, a growth of US\$18.27 million or 44 percent was registered.

MARCH REVENUE OUTTURN



- Domestic Tax Department
- Customs Department

The gross revenue collected for the month of March was US\$38.12 million and LRD3.32 billion. When consolidated at the monthly average exchange rate of 191.06LRD/1US\$, the total collection stood at US\$55.48 million. This amount slightly exceeded the monthly forecast by US\$0.11 million or 0.21 percent.

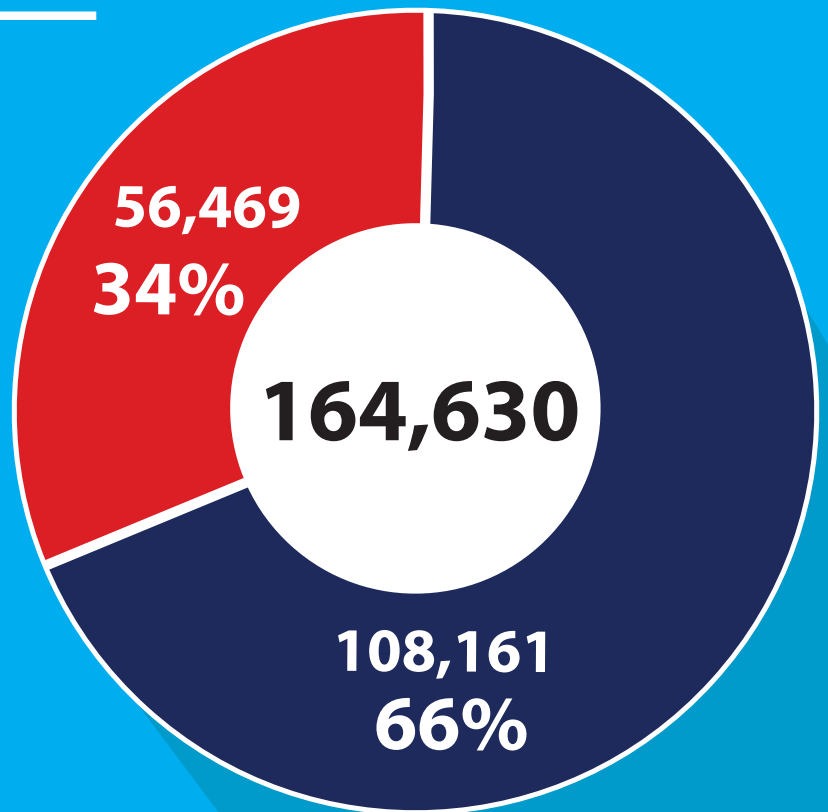
Domestic Tax Department contributed US\$36.41 million or 65.7 percent to the total collection or the period under review but slightly dipped against target by US\$14 thousand or 0.04 percent, whereas Customs Department contributed US\$19.05 million but exceeded target by US\$0.13 million or 0.68 percent. See table below for detail.

When compared to the previous fiscal period, total revenue grew by US\$20.86 million or 23 percent, of which US\$12.01 million or 58.1 percent was on account of Domestic Tax Department, while Customs Department accounted for US\$8.67 million or 41.9 percent.

PERFORMANCE

YEARLY UPDATE

YTD-DOMESTIC REVENUE OUTTURN



- Customs Department
- Domestic Tax Department

Gross revenue outturn as at March 31 was US\$120.51 million and LRD8.36 billion. When consolidated at the average exchange rate of 189.16LRD/ 1US\$, total collection was US\$164.63 million. This amount was above target by US\$0.93 million or 0.6 percent, mainly on account of mineral mining which exceeded target by US\$2.19 million or 30 percent.

When compared to the previous fiscal period, a revenue growth of US\$24.89 million or 18 percent was registered. Key tax kinds contributing to this growth include: taxes on income and profit which

grew by US\$13.78 million or 28 percent, international trade taxes grew by US\$13.34 million or 31 percent and social development contribution (mineral mining) also grew by US\$3.31 million.

It is worth noting that the revenue for the period under review was domestically mobilized and accounted for 24 percent of the domestically approved target. The core departments of domestic tax and customs accounted for 22 percent and 28 percent of their approved targets respectively. See table and chart below for details.



A WIND OF CHANGE

CG Jallah Beckons 'New' Era At LRA

| By: D. Kaihenned Sengbeh

The Liberia Revenue Authority (LRA) welcomed its new Commissioner General, James Dorbor Jallah, who officially assumed leadership of the Tax Authority on Friday, March 1, 2024 – signaling a wind of change and new era of revenue administration.

Touted as an anti-corruption and national integrity icon, Jallah's appointment as CG met huge public approval and sent a current of relieve among LRA employees and staff.

Commissioner General Jallah in his take-over ceremony outlined his ambitious vision for reform and progress in revenue collection, emphasizing the pursuit of autonomy for the LRA, staff empowerment and zero-tolerance for corruption and related practices.

The CG, enthusiastic as well as the employees, underscored the vital role of revenue collection in national growth and development, calling for the unwavering commitment of all LRA staff. He assured employees, taxpayers, the business community, and stakeholders with a vision of a revitalized LRA characterized by professionalism, integrity, and prioritization of staff welfare and development.

Acknowledging the commendable efforts of LRA employees in surpassing challenges to elevate domestic revenue from US\$400 million to US\$600 million in the last 8 years, Commissioner General Jallah set an even loftier goal of

surpassing the US\$1 billion milestone. He emphasized the pivotal role of the LRA in advancing the government's development agenda, stressing the government's dependence on collected revenue for success.

To achieve such ambitious revenue targets, Commissioner General Jallah urged staff to maintain unwavering integrity in their duties. He announced plans to enhance existing whistleblowing programs to boost transparency and integrity within the LRA – sounding strong warning against accepting gift or tips from taxpayers and other customers. *"If you accept it, and I get to know about it, that will be the last gift you will ever receive as LRA staff,"* the CG forewarned, adding, *"don't test my resolve on this."*

"If you accept it, and I get to know about it, that will be the last gift you will ever receive as LRA staff."

Commissioner General Jallah outlined his objective of securing full autonomy for the LRA within his first year, envisioning it as a strategy to bolster performance and efforts to exceed the billion-dollar revenue goal. He emphasized that autonomy would facilitate strategic investment in technology, enabling automation and providing staff with the necessary resources to fulfill their duties

effectively. Working with the National legislature and other stakeholders, he said, was the right way to go on this. Jallah believes that if the LRA stands on its own and survives on the percentage of revenue it collects, an unprecedented current of motivation would propel the employees and staff to work harder to surpass targets as it would be directly tied to their benefits. Additionally, Commissioner General Jallah called upon the business community to adhere strictly to tax and business laws, advocating for transparent compliance with payment processes and procedures. He advised the business community from bypassing tax payment processes and procedures and make things easier for themselves. He assured compliant businesses of smooth operations and success within the business environment. The CG believes that LRA without the business community is meaningless in the revenue collection drive, and therefore pushed for collaboration and partnership for everyone to succeed.

Expressing unwavering dedication to collaboration with the business community, government officials, and the public, Commissioner General Jallah pledged to ensure the fair and transparent collection of domestic revenue crucial for Liberia's development. He affirmed that decisions and actions at the LRA would be guided by professionalism and the best interests of both the LRA and Liberia, urging employees to align their thoughts and actions accordingly to the new era and way of doing business at the LRA.

Commissioner General Jallah's assumption of leadership marks a new chapter for the LRA, characterized by a commitment to excellence, transparency, and progress in revenue collection for Liberia's prosperity.

James Dorbor Jallah brings a wealth of experience and integrity, covering 30 years, to his role as Commissioner General of the LRA. Before joining

the LRA, Jallah served as the Country Representative for Liberia at The Carter Center & Emory University, overseeing all programs and operations since 2019. Prior to that, he served as the Executive Director & CEO of the Public Procurement and Concessions Commission (PPCC), where he ensured government-wide compliance with procurement standards. He also strengthened the capacity and operational efficiency of the Liberian Institute of Certified Public Accountants (LICPA) as Executive Director/Project Manager.



TAKING THE OATH

CG James Dorbor Jallah Outlines Transformative Strategy To Boost Revenue Collection

| By: Jerry Laynumah Siakor



Commissioner General James Dorbor Jallah, the new head of the Liberia Revenue Authority (LRA), appeared before the Liberian senate for confirmation hearing late January and assured a robust transformation at the Tax Authority to foster revenue growth as a way of bolstering national development.

CG Jallah outlined institutional strengthening, revenue expansion and improved governance as his three-pillar agenda for transformation.

“My vision for the Tax Authority is one where institutional strengthening, revenue expansion and robust governance come together to create an organization

that is not only efficient and effective, but also trusted and respected by the people it serves,” he told the Senate.

Under the pillar of institutional strengthening, the LRA CG noted the importance of elevating the Tax Authority to a full autonomous status, which will enhance its capacity to operate more efficiently in executing its mandate. He assured that he would promote a merit-based system to drive staff development in fostering a culture of excellence and integrity within the institution.

Regarding revenue expansion and growth, CG said his administration would review various areas of the tax exemption regime, including

consumer tax, with the aim of increasing revenue collection and enhancing efficiency. This will be boosted by decentralizing revenue collection through the implementation of the Local Government Act, while utilizing innovative solutions and technologies to curb waste and abuse, noted Jallah.

In terms of governance, the LRA boss expressed his commitment to cultivate strong relationships with various stakeholders and partners through open dialogue and collaboration to promote fairness.

He believes that transparency and accountability are essential for the success of the LRA. “For the LRA to succeed, it must operate within



a manner of transparency and a governance system of accountability," he stated.

CG Jallah envisions an LRA that is not only efficient and effective, but also one trusted and respected by the people it serves, achieved through institutional strengthening, revenue expansion, and robust governance.

Before his appointment by President Joseph N. Bokai, Commissioner General Jallah served as the Country Representative of the Carter Center in Liberia, overseeing and coordinating all its programs in the country.

He assumes the position following the passing of Thomas Doe Nah, who served as Commissioner General of the LRA for five years, raising annual revenue collection from US\$400 to US\$700 million. He is the 3rd Commissioner General. Elfrieda Stewart Tamba was the pioneering CG of the LRA, who led it from 2014 to 2018.



MISD Overhauls LRA IT Policy With Cybersecurity Defenses

By: D. Kaihemeh Sengbeh



MISD Staff listening to a presentation during the training



MISD Staff at the Close of the workshop

In late December, of 2023, the Management Information Systems Division (MISD) embarked on a pivotal endeavor, initiating a comprehensive review of LRA IT policy document. This undertaking stands as a cornerstone in fortifying and safeguarding the technological infrastructures that underpin the Liberia Revenue Authority (LRA).

The review process was laser-focused on seamlessly integrating robust cybersecurity measures into the very fabric of our existing ICT policies. The overarching goal? To enhance the resilience of the LRA's comprehensive IT Policy Document, ensuring it remains a formidable defense against the evolving landscape of digital threats.

In today's dynamic digital landscape, the MIS Division remains

steadfast in its commitment to proactively fortify the LRA's defenses. This dedication is not merely about safeguarding data; it's about protecting the interests of our taxpayers, securing the integrity of employee information, and bolstering revenue against the onslaught of both internal and external threats.

As the vanguard of technical support within the LRA, the MIS Division assumes a multifaceted role. Beyond overseeing pivotal IT back-office operations, network administration, system development, and technology solution implementations, it serves as the linchpin that sustains the Authority's operations across every facet.

Indeed, the unwavering dedication of the MIS Division has catalyzed a profound transformation in

Liberia's revenue collection landscape. Over the past nine years, national revenue has surged from US\$400 million to nearly 800 million—a testament to the division's instrumental role in revolutionizing and digitizing revenue collection processes.

Assistant Commissioner Kollie U Zayzay emphasized the critical nature of this review, highlighting its pivotal role in aligning the LRA with technological advancements and fortifying its policies against emerging risks. "This is no time for complacency," he asserted. "Technology waits for no one. As our global community rapidly advances, we must ensure we remain at the forefront, fortified against evolving threats and positioned to thrive in the digital era."

Inspiring Customs Officers To Propel Revenue Growth

Saamoi Emphasizes Commitment, Innovation, And Integrity At Customs Retreat

| By: D. Kaihemeh Sengbeh



Customs Commissioner Saa Saamoi

In a stirring address, Customs Commissioner Saa Saamoi urged customs officers of the Liberia Revenue Authority (LRA) to elevate their dedication, underlining the pivotal role of customs revenue in driving Liberia's development agenda.

Speaking at a three-day retreat outside Monrovia on February 16, Commissioner Saamoi underscored the government's reliance on customs revenue to fulfill its development objectives.

Amidst challenges faced in meeting revenue targets during the intense electoral process of 2023, Commissioner Saamoi articulated the imperative for innovative revenue collection approaches.

Highlighting the LRA's commitment to modernization, Saamoi unveiled plans to automate customs processes, streamline service delivery, enhance customer experiences, ensure transparency, and combat revenue leakages. He reinforced the dual role of customs officers as both revenue collectors and guardians of Liberia's borders and commerce against illicit activities.

With the LRA aspiring to reach the significant milestone of one billion in revenue collection, Commissioner Saamoi



Customs Officers and Staff gathered for Photo after the formal gathering

emphasized the collective responsibility of all stakeholders in achieving this goal, envisioning Liberia's potential to exceed expectations and accelerate its development trajectory.

The retreat served as a platform to address challenges, recognize achievements, and devise forward-thinking strategies to enhance customs performance, optimize revenue

from cross-border trade, and uphold social protection for Liberians.

Commissioner Saamoi's impassioned call to action resonated deeply, igniting a renewed sense of purpose among customs officers as they strive towards Liberia's economic prosperity.



Aiming For The Billions

New 5-Year CSP Implementation Begins

| By: D. Kaiheneh Sengbeh

Liberia Revenue Authority (LRA) has started its second Corporate Strategic Plan (CSP) for 2024-2028, which began in February. This plan aims to boost domestic revenue collection, improve trade, and strengthen border and social protections. The key achievement the LRA seeks under the new plan is its ambition to take revenue collection to US\$1 billion and above.

The first CSP, covering 2017-2022, brought significant changes to the LRA. It introduced new e-payment systems like mobile tax payment and online banking, streamlined centralized assessments, and implemented a Domestic Resource Mobilization (DRM) strategy. These changes led to a 35% increase in revenue, reaching \$753.9 million in 2022, with domestic revenue making up 86% of the total.

The new plan builds on the gains of the old one in employing strategies to take revenue collection to the ambitious one billion dollar mark – a dream Commissioner General James Dorbor Jallah has repeatedly stressed.

“This is indeed an ambitious target, but there is nothing unattainable if

we are singularly purposed, resolved, determined, and dedicated. I therefore call on everyone to exert every ounce of our energies and efforts in this direction,” CG Jallah stated in March, upon taking over the helm of authority at LRA.

The new CSP was created with input from all 73 sections of the LRA and the Senior Management Team. It focuses on five main goals:

1. **Fair and transparent revenue laws:** Ensure that tax laws are applied effectively, fairly, and transparently.
2. **Encouraging voluntary tax compliance:** Promote a culture where taxpayers willingly comply with tax laws.
3. **Building a strong institution:** Develop the LRA into an effective institution through good governance, strong leadership, skilled human capital, and robust infrastructure.
4. **Improving decision-making and service through digital technologies:** Use digital tools and data-driven technologies to enhance decision-making and service delivery.

5. **Strengthening partnerships and collaborations:** Enhance collaboration with various stakeholders and partners to achieve common goals.

These goals are supported by 14 specific objectives, including better tax and customs operations, decentralizing revenue collection, educating taxpayers, facilitating trade, and managing risks. The plan also aims to improve accountability, productivity, and ICT management.

To ensure the effective execution of this comprehensive plan, Joseph Zeze, head of the CSP Development Team, said a balanced scorecard will be used to monitor and evaluate progress. This tool will track the performance of each department to ensure they meet their targets.

Zeze in a presentation highlighted the importance of this scorecard in measuring the plan’s success and ensuring continuous improvement across the LRA.



BUILDING TRUST, ENSURING FAIRNESS

TASU's Role in Promoting A Transparent Taxation Ecosystem

| By: D. Kaihenneh Sengbeh

For further inquiries and assistance, reach out to TASU at +231881959475 or +231778959475. Join TASU in our endeavor to champion taxpayer rights and promote a culture of accountability within the LRA.

The Liberia Revenue Authority (LRA) is on a steadfast mission to cultivate a culture of respect for taxpayers' rights. As the organization embarks on ambitious revenue collection goals, it recognizes the imperative of addressing taxpayers grievances with urgency and diligence.

Recognizing the potential technical hurdles and internal barriers that could hinder taxpayer compliance, the Taxpayers Advocate Services Unit (TASU) was established. Of late, management resolved to take concrete measures to revive this unit, which was at rest for some time, reaffirming its dedication to safeguarding taxpayers' rights and fostering voluntary compliance.

Under the leadership of Cllr. Somo Howard, bolstered by the expertise of Sarah Lamin and Janice Thomas, the TASU team has embarked on a comprehensive engagement strategy. They have convened numerous meetings with key stakeholders, including managers, commissioners, and department heads, to gain profound insights into operational intricacies and system dynamics within the LRA.

Embracing the principles enshrined in the Taxpayers' Bill of Rights and Customer Charter, TASU emerges as the custodian of taxpayers' voices within the LRA. With a mandate to swiftly address grievances and streamline the tax payment process, TASU pledges to uphold professionalism and integrity within the organization.

Moreover, TASU stands as a staunch advocate against corruption and bureaucratic delays, endeavoring to enhance taxpayer trust and compliance – one of the main agenda of Commissioner General James Dorbor Jallah.

The LRA is aware that by providing direct avenues for communication and redressal, TASU would bridge the gap between taxpayers and the LRA, ensuring a fair and transparent taxation ecosystem.

Don't Go...

CG Jallah Encourages LRA Staff to Remain on Board

| By: D. Kaiheneh Sengbeh



LRA employees gathered to receive CG Jallah on March 1, 2024

Commissioner General James Dorbor Jallah, during a retreat of the Customs Department in February, delivered a compelling message to all Liberia Revenue Authority (LRA) employees contemplating leaving the entity, urging them to remain steadfast as integral contributors to the organization's progress.

Acknowledging the sacrifices made by LRA employees over the years, Commissioner General Jallah emphasized that they were on the brink of reaping the rewards of their dedication. He implored them to exercise patience as transformation unfolds, assuring them that their perseverance would yield significant advancements.

"Stay with us, let's embark on this journey together. There is a beacon of hope at the end of the tunnel. It is up to us, not the donors, to build Liberia. Let's set the bar high and surpass the one billion marks," Commissioner General Jallah passionately urged.

With a steadfast commitment to propelling the LRA towards autonomy, performance-based management, integrity, and prioritizing employee welfare, Commissioner General Jallah outlined his ambitious vision for the future during the customs retreat in Margibi.

Addressing a gathering of 45 Customs Officers and officials, he stressed the importance of collaboration and collective effort in positioning the LRA as a leading revenue authority within Africa.

Commissioner General Jallah's leadership is poised to usher in an era of excellence and accountability within the LRA. His unwavering dedication to transparency and efficiency will propel the authority towards achieving its objectives, thereby contributing significantly to Liberia's sustainable development.



LRA staff at CG Jallah welcome ceremony

Taking Tax Talks To Teinii

LRA Engages Marketers To Boost Tax Compliance

By: Jerry Laynumah Siakor



LRA Tax awareness delegation and LMA officials in Teinii

In an effort to expand awareness and evoke tax compliance across the country, the LRA took its regular tax awareness campaign beyond the capital city, to the bustling market town of Teinii in Grand Cape Mount County in late February. The initiative aimed to bridge the information gap on tax responsibilities and foster a culture of compliance among local businesspeople in that part of the country.

A dedicated team comprising members from various LRA departments, including Taxpayer Services, Taxpayer Advocate, Small Tax, and Customs engaged with

members of the Liberia Marketing Association (LMA) in the area. The LMA, representing a significant portion of local traders and entrepreneurs, proved to be an ideal audience to disseminate crucial tax-related information.

Throughout the engagement sessions, the LRA team elucidated the intricacies of tax obligations, shedding light on taxpayers' rights, the array of taxes applicable to businesses, import procedures, and the requisite duties involved. Additionally, attendees received valuable insights into tax deadlines and the process for obtaining a tax identification number, empowering

them with the knowledge necessary to navigate the tax landscape effectively.

Meanwhile, members of the LMA reciprocated the engagement by offering constructive feedback. They underscored the importance of bolstering the capabilities of local Tax and Customs Business Offices to ensure seamless operations and swift resolution of tax-related queries and concerns.

The outreach to Teinii was part of deliberate steps in the LRA's mission to extend its reach beyond urban centers and engage with communities at the grassroots level.



Busting Tax Fraud

Customs Recovers Thousands in Revenue

| By: D. Kaihenneh Sengbeh

The Customs Department of the Liberia Revenue Authority (LRA) in early February intercepted and impounded three 40-foot containers, revealing a significant case of falsely declared goods aimed at defrauding the Liberian Government of substantial revenue.

The containers, registered to the business entity Bumu International Liberia, were initially declared to contain PVC pipes, diesel generators, stainless steel, and related items. However, based on Customs risk profiling and intelligence techniques, the consignment was isolated and moved for physical inspection on February 5 by Customs officials. They were found to be loaded with over 235,700 cans of mango juice, a stark contrast to the declared contents.

As a result of this fraudulent declaration, Bumu International grossly underpaid import taxes, remitting only US\$10,974.40 instead of the accurate sum which exceeds US\$32,000 - accounting for the imported mango juice. Following a thorough investigation and comprehensive assessment of the containers, Bumu International was obligated to pay US\$65,464.93 to the

government, inclusive of the initial amount paid during the false declaration. The revised amount encompassed penalties and fines in accordance with the revenue code of Liberia.

The diligent efforts of the Customs Department, utilizing advanced Customs risk profiling and intelligence techniques, were instrumental in uncovering the deceitful act and fraud trend. Assistant Customs Commissioner for Compliance and Enforcement, Atty. D. Blamo Kofa, underscored the department's commitment to collecting all due taxes while protecting the borders and interests of the Liberian people.





Cross-section of photos depicting the tax awareness in the counties

Empowering Staff And Taxpayers

LRA's Early-Year Outreach Initiative Spans 3 Counties

By: Jerry Laynumah Siakor

As the new year dawned, the Liberia Revenue Authority (LRA) wasted no time in launching a comprehensive capacity-building drive aimed at fortifying its staff and engaging with stakeholders to bolster revenue collection efforts. In early January, the LRA embarked on a series of interactive training sessions and tax discussions spanning Grand Cape Mount, Grand Bassa, and Nimba Counties.

The initiative, which unfolded across multiple locations, brought together LRA personnel and representatives from the business community in each county for collaborative exchanges and knowledge-sharing sessions. At the heart of these endeavors was a dual focus: enhancing the quality of service

delivery provided by LRA staff and fostering deeper engagement with taxpayers to facilitate compliance.

The interactive training sessions in customer service stood as a cornerstone of the capacity-building initiative, equipping outstation staff with essential skills and strategies to elevate the standard of service they offer to taxpayers. Through dynamic and participatory learning modules, staff members honed their abilities to address inquiries, resolve issues, and provide guidance effectively, thereby ensuring a positive experience for taxpayers interacting with the LRA.

Simultaneously, the LRA seized the opportunity to engage directly with business stakeholders, facilitating open dialogues and constructive

exchanges on matters pertinent to taxation. These discussions, held separately in each county, provided a platform for stakeholders to voice their concerns, share insights, and gain clarity on various aspects of tax compliance.

Central to the agenda of these engagements were topics ranging from taxpayer education and assistance to the dissemination of crucial tax information, including rights and responsibilities. Participants, comprising both LRA staff and members of the business community, welcomed the opportunity to deepen their understanding of tax-related matters, expressing appreciation for the practical guidance and support provided during the sessions.

'Necessary Requirement'

| By: Jerry Laynumah Siakor

Commissioner General James Dorbor Jallah told auditors of the Domestic Tax Department in March to consider training and the continuous advancement of their knowledge as a "necessary requirement" in making them more productive on the job.

Speaking at the closing of a weeklong training, CG Jallah encouraged auditors to embrace continuous learning to enrich their skill sets and expand their job knowledge. He stressed the importance of their role in fostering revenue growth and urged them to carry out their duties with diligence and integrity.



CG Jallah addressing the auditors

“ Let me encourage you to take interest in learning as it is an essential tool for growth and self-development. And for the work you do as tax auditors, enhancing your skill set becomes a necessary requirement which I urge you to always do.”

Commissioner General Jallah emphasized that enhancing the skills of tax auditors is crucial for improving work output and ensuring better service delivery to taxpayers. He commended the tax auditors for their commitment to their responsibilities and assured them of the LRA's support in providing the necessary tools to enhance their effectiveness.



CG Jallah addressing the auditors

CG Challenges Tax Auditors To Seek Continuous Training After Weeklong Workshop

Held under the auspices of the Domestic Tax Department the week-long training program aimed at enhancing the capabilities and knowledge of its tax auditors. The training covered key topics such as filing procedures, payment processes, penalties, and enforcement actions, among others.

Tax auditors from various sections and divisions within the Domestic Tax Department participated in the comprehensive training, which focused on equipping them with the necessary skills and knowledge to stay updated on current trends in tax auditing and accounting.

Assistant Commissioner Medium Tax Division Sebastain A. Weah, highlighted the proactive engagement with tax auditors as part of the organization's dedication to fostering continuous improvement among its staff. This commitment is aimed at ensuring optimal performance in revenue collection and domestic resource mobilization efforts.

The LRA remains committed to advancing staff capacities and knowledge expansion, contributing to the overall growth in domestic resource mobilization and improving taxpayers' experience.

BOOSTING LOCAL CAPACITY

IMF Delegation Trains Liberia Customs Officers on AfCFTA Rules of Origin

| By: Adrian S. Pabai



The Liberia Revenue Authority (LRA) in February warmly welcomed an esteemed delegation from the International Monetary Fund (IMF) as part of a collaborative effort to bolster technical assistance and capacity building within the LRA.

The delegation's engagement specifically focused on Customs officers' proficiency in implementing the rules of origin under the Africa Continental Free Trade Area (AfCFTA) Agreement.

During its stay from February 19 to March 1, 2024, the IMF delegation engaged in a series of productive meetings with LRA officials, including Customs staff, as well as key external stakeholders from the Ministry of Commerce and Industry, the Chamber of Commerce, the Liberia Business Association, and the National Customs Brokers Association of Liberia.

These engagements culminated in a comprehensive training workshop held on February 21st and 22nd for Customs personnel





IMF Delegation members speaking to Customs Officials



on the implementation of AfCFTA Rules of Origin scheduled for the 21st and 22nd of February.

Subsequently, a workshop dedicated to drafting Standard Operating Procedures (SOP) for the implementation of the Rules of Origin took place from the 23rd to the 29th of February. The mission concluded with an exit meeting with the Commissioner of Customs on March 1, 2024.

The AfCFTA stands as a cornerstone of the African Union (AU) Agenda 2063: The Africa We Want. This ambitious trade agreement encompasses a wide range of critical sectors including digital trade and investment protection, aiming to eliminate barriers to trade within Africa. While fostering intra-Africa trade, particularly in value-added production across.



WCO Conducts **INTENSIVE WORKSHOP** For 12 LRA Post Clearance Auditors

| By: Adrian S. Pabai

Two officials from the World Customs Organization (WCO) conducted a 5-days capacity building workshop for 12 Post Clearance Audit (PCA) Staff of the LRA in February.

The training was part of strengthening the human resource capacity of WCO member countries' customs administrations within the ambit of the United Kingdom's His Majesty's Revenue & Customs (HMRC) Trade Facilitation Capacity Building Program.

LRA Assistant Customs Commissioner for Policy and Technical Operations, Atty. William Buku, cautioned the participants to take advantage of the learning process to enable them to contribute immensely to revenue collection.

"I believe that this workshop is worth of knowledge and it's about building on what you already know... I therefore thank our WCO experts for building the capacity of our staff," Atty. Buku said.

Remarking On behalf of the WCO delegation, Mr. Thebo Pase of the South African Revenue Authority (SARA), said the weeklong training would strengthen the PCA staff of the LRA to discharge their duties effectively.

"Our being here is not for tourism, but to strictly build PCA staff's capacity, improve on learning the operations and PCA's role in Trade Facilitation," Mr. Pase, noted.

The WCO and LRA recently signed a multi-year collaboration in building the capacity of LRA employees, specifically the Department of Customs staff, under the Mercator Project.



STRENGTHENING CUSTOMS OPERATIONS:

WCO's Weeklong Training Fuels Modernization Drive

| By: Adrian S. Pabai



In early February, the World Customs Organization (WCO) organized a comprehensive weeklong technical training session geared towards enhancing the project management skills of Customs staff. The initiative was a pivotal component of the WCO's commitment to bolstering the effective implementation of customs reforms and modernization programs, particularly within the Liberia Revenue Authority (LRA).

The training was crafted to fortify staff capacities in pivotal areas such as project management methodologies, adept donor coordination strategies, change management techniques, and the art of engaging stakeholders effectively.

This holistic approach aimed to equip participants with the necessary tools and expertise to navigate the complex landscape of customs operations with precision and efficiency. LRA Assistant Customs Commissioner for Policy and Technical Operations, Atty. William Buku, extended heartfelt gratitude to the WCO for their unwavering cooperation and steadfast support towards the advancement of the LRA's objectives.

In his address, Buku underscored the paramount importance of diligently absorbing the insights gleaned during the training, emphasizing their transformative potential in fortifying the institution's capabilities. Hannah Fautsch, the WCO's Program Assistant dedicated to Accelerating

Trade Facilitation and Capacity Building, lauded the collaborative partnership forged with the LRA Customs Department. She emphasized the critical significance of knowledge enhancement for the participants, highlighting its pivotal role in driving sustainable progress within the customs domain.

The training sessions were facilitated by two distinguished international subject matter experts hailing from South Africa and the United Kingdom, ensuring a rich and diverse learning experience for all involved.

Bridging the Gap

Between Business Community and Revenue Goals

CG Dorbor Leads Inaugural Quarterly Stakeholder Engagement

| By: D. Kaihemeh Sengbeh

The Liberia Revenue Authority (LRA) on March 14 convened its inaugural quarterly multi-stakeholders engagement, uniting representatives from the business realm in a concerted effort to boost economic prosperity and revenue generation.

Led by Commissioner General, James Dorbor Jallah, the gathering brought together an eclectic mix of stakeholders including shipping lines, APM Terminal, Medtech Solutions, the National Customs Brokers Association, and the National Fula Business Association.

Held in Sinkor, the event epitomized a strategic move towards fostering collaboration and addressing pivotal issues impacting the business landscape.

Commissioner General Dorbor Jallah set the tone by emphasizing the paramount importance of solidarity among business entities in

advancing Liberia's developmental aspirations through steadfast tax compliance.

He championed the LRA's commitment to regular dialogue, stressing the critical role of transparent and proactive engagement from the business community to fuel genuine economic progress, subsequently influencing revenue mobilization positively.

Recognizing the symbiotic relationship between the LRA and the private sector, Commissioner General Jallah encouraged candid discourse on sector-specific challenges, with an aim to craft tailored solutions. He underscored the pivotal role of these engagements in providing revenue predictability crucial for sustainable fiscal planning and national advancement.

The interactive session witnessed business leaders vocalizing concerns regarding clearance delays,

bureaucratic hurdles, and escalating shipping line fees.

In response, LRA Customs Commissioner Saa Samoi reiterated the authority's unwavering dedication to collaboration, pledging concerted efforts to address the highlighted challenges in tandem with relevant stakeholders.

Initiated by the Customs Department of the LRA, the multi-stakeholder engagement seeks to proactively dismantle barriers impeding business operations, nurturing an environment conducive to growth and prosperity.

Such dialogues serve as linchpins in fortifying partnerships between the LRA and the business community, ultimately driving revenue augmentation and propelling Liberia's developmental trajectory towards unprecedented heights.



CG Jallah, Customs Official and members of the Business Community after the meeting

CROSS-BORDER COOPERATION

Liberia Hands Over Contraband to Guinean Customs

By: Jerry Laynumah Siakor



Edmond B. Reeds of the LRA turning over documents of the counthead of Guinean Customs Officials

In early February, Customs officially turned over to Guinean authorities a consignment of 20 cartons of assorted prohibited cigarettes it successfully intercepted and seized in December. The interception took place at the Salala Checkpoint in Bong County, marking a milestone in the ongoing LRA efforts to combat smuggling and illicit trade activities along the border.

The seized cigarettes, which included brands such as SIR, RONSON, and MARLBORO, were identified as contraband as they are prohibited from entering Liberia. The operation was executed under the leadership of Edmond B. Reed,

the Officer-In-Charge of the Anti-Smuggling Investigation Unit, highlighting the LRA's commitment to enforcing customs regulations and safeguarding national interests.

The handing over ceremony which took place in the Liberia-Guinean border town of Ganta in Nimba County, underscores the importance of international cooperation in combating cross-border smuggling and illicit trade.

This collaborative effort is guided by the customs to customs collaboration framework established under the Customs Convention on Mutual Assistance and Cooperation for the Prevention, Investigation, and



Repression of Customs Offenses. Moreover, it aligns with the provisions of the 2022 Tripartite Agreement, which facilitates coordination among the Customs Administrations of Guinea, Sierra Leone, and Liberia in addressing transnational customs-related challenges.

The LRA remains steadfast in its resolve to uphold customs regulations, foster regional cooperation, and combat illicit trade across borders.

STREAMLINING CUSTOMS PROCEDURES

LRA, DHL Sign MOU On Trade Facilitation

| By: Gloria T. Tamba

The Liberia Revenue Authority (LRA), through its Customs Department, and DHL International Liberia on Monday, Feb 6, 2014, signed an MOU for the expeditious clearance of courier items below dutiable values in keeping with recommended standards of the Revised Kyoto Convention (RKC) and the WTO Trade Facilitation Agreement (TFA).

The RKC and WTO-TFA are international instruments of the World Customs Organization (WCO) and the World Trade Organization, respectively. They are aimed at transparency in dealing with the trading public, simplification and harmonization of customs procedures for clearance of goods intended for export, import and transit. The WTO-TFA seeks to remove barriers to trade in support of economic growth.

Customs Commissioner Saa Saamoi emphasized that with the MOU in place, the LRA Customs will henceforth work with DHL to separate dutiable and non-dutiable packages in order to ensure timely delivery of especially gift items from shippers to their loved ones. "The MOU is just the beginning, but I believe that DHL and LRA will achieve the objectives of this agreement, which is intended to share resources, best practices and cooperate generally to facilitate, trade & development, transparency and increased efficiency in customs-clearance in the interest of all stakeholders," Commissioner Saamoi said.

For his part, DHL Country Manager, Mohamed Cherif, lauded the LRA for the MOU which, he said, stands as a tool to ensure a transparent and beneficial clearance process.

German Ambassador to Liberia, Dr. Jakob Haselhuber, expressed his joy for what he termed as "the wonderful happening" between the two prominent institutions which is part of efforts to contribute to good business climate in the country.

The MOU was the result of the recent amendment to the Customs Code, the ratification of the Revised Kyoto Convention and WTO Trade Facilitation Agreement by the Government of Liberia.



A scene from the exchange of MoU

“The MOU is just the beginning, but I believe that DHL and LRA will achieve the objectives of this agreement, which is intended to share resources, best practices and cooperate generally to facilitate, trade & development, transparency and increased efficiency in customs-clearance in the interest of all stakeholders,”



CG Jallah Applauds Swedish Support To LRA Advancement

| By: Daniel Ankras

On March 12, Commissioner General James Dorbor Jallah engaged in a productive meeting with our Swedish counterparts to review and strengthen the ongoing partnership between the Liberia Revenue Authority (LRA) and the Swedish Tax Agency (STA).

The meeting was attended by representatives from various departments within the LRA that are actively collaborating with the STA.

Over the past several years, the STA has played a crucial role in supporting and advancing the LRA's capabilities in key areas such as risk compliance management, human resources management, taxpayer service delivery, and tax communication.

This support has been demonstrated through the deployment of STA experts to Liberia, who have provided valuable training and shared their expertise in HR management, risk compliance, taxpayer and customer

service, branding, as well as media and communications.

Additionally, the STA has facilitated at least two delegations (one of them involving former Commissioner General Thomas Doe Nah) from the LRA to travel to Sweden on a learning experience, fully sponsored by the STA.

Commissioner General Jallah expressed his sincere appreciation for the commitment and support shown by the Swedish Team. He emphasized the importance of further engagement and deeper collaboration between the LRA and the STA to enhance revenue collection in a more cost-effective and transparent manner.

The partnership between the LRA and the STA, which includes the secondment of Swedish experts assigned at the LRA, serves as a model for international cooperation and demonstrates how such partnership can strengthen transfer of knowledge, skills and attitude.



Spotlighting Office of Professional Responsibility Section

| By: D. Kaihennh Sengbeh



In the intricate web of tax and customs regulations, ensuring integrity and professionalism is paramount. Within the Liberia Revenue Authority (LRA), the Office of Professional Responsibility Section (OPRS) stands as the vigilant guardian, ensuring adherence to standards and promoting good governance focused on ethics, accountability, and integrity.

Established under the statutory provisions of the LRA Act and the Liberia Revenue Code, OPRS holds the authority to license all customs brokers and tax practitioners. Its strategic objective is clear: to uphold professional standards and legal compliance among practitioners, thus fostering trust and efficiency in Liberia's tax and customs administration.

The successes of OPRS are tangible.

In recent years, voluntary training initiatives have empowered over 400 customs brokers and 200 tax practitioners, resulting in the licensing of hundreds of individuals and firms. This not only elevates the competency level within these sectors but also strengthens the nation's revenue collection mechanisms.

However, the journey doesn't end with licensing. OPRS is committed to ongoing improvement and vigilance. Efforts are underway to enforce licensing regulations rigorously, with a focus on tracking and penalizing violators. Standard Operating Procedures (SOPs) are being developed to streamline the issuance of crucial accounts access, enhancing efficiency and accountability.

Moreover, the Section is embracing technology to enhance its reach and impact. Plans for an online

application to identify licensed practitioners and a comprehensive awareness campaign across Liberia's fifteen counties underscore OPRS's dedication to transparency and accessibility.

Crucially, OPRS encourages stakeholder engagement. Taxpayers are empowered to report malpractice, ensuring a collaborative approach to maintaining integrity within the system. By fostering a culture of accountability and continuous improvement, OPRS is paving the way for a more professionalized and trustworthy tax and customs landscape in Liberia.

In the ever-evolving realm of taxation and customs, OPRS stands as a beacon of professionalism and integrity, driving Liberia towards a future of equitable and efficient revenue administration.

Enhancing Cybersecurity in Liberia's Public Sector

A Case Study of the Liberia Revenue Authority

| By: Stephen Kollie



- The Author

In today's digital age, where cyber threats and data breaches are on the rise globally, public sector organizations, like the Liberia Revenue Authority (LRA) are increasingly becoming prime targets for malicious actors due to the valuable data they hold.

That is why implementing Information Security Risk Management in Liberia's Public Sector is crucial for ensuring the confidentiality, integrity, and availability of sensitive information and critical systems.

The public sector faces a growing number of cyber threats, including ransomware attacks, phishing scams, and insider threats. A security breach in a public sector entity can result in the loss of sensitive citizen data, lead to financial fraud, disruption of services, and erosion of public trust. The impact can be far-reaching and long-lasting.

Proactive risk management, therefore, helps organizations identify, assess, and mitigate potential security risks before they materialize.

That is why, like any serious public sector entity, the LRA has been proactive in implementing robust information security measures to protect its systems and taxpayer information. The LRA did this by establishing an enterprise risk management framework that provides a structured approach to identifying, assessing, and managing risks across

the organization. This framework helps prioritize information security risks and allocate resources effectively. To make it more relevant, the LRA has developed an implementation manual that outlines the policies, procedures, and guidelines for implementing information security measures within the organization. This is bolstered by comprehensive security policies that govern the use of IT systems, data protection, access control, incident response, and other critical areas of information security.

These policies help set clear expectations and standards for security practices within the organization. The LRA has established an institutional structure that includes an enterprise Information System Risk section and a cybersecurity unit dedicated to managing IT security risks and enhancing the organization's cybersecurity posture. These units are responsible for identifying vulnerabilities, implementing controls, and responding to security incidents promptly.

The LRA has emphasized the importance of timely identification and mitigation of IT security risks to prevent potential security incidents. By regularly conducting risk assessments, vulnerability scans, and security audits, the organization can avoid emerging threats and vulnerabilities. The LRA has implemented necessary controls, such as firewalls, intrusion detection systems, encryption, access controls, and security awareness training for staff. These controls help minimize the impact of potential security incidents and protect the organization's critical assets.

The LRA's initiatives in implementing information security demonstrate a strong commitment to safeguarding its IT systems and data. By integrating risk management practices, establishing clear policies and procedures, and investing in cybersecurity capabilities, the LRA is better positioned to address evolving cyber threats and protect its operations and reputation.

The implementation of information security risk management in Liberia's Public Sector Entities, particularly the efforts undertaken by the LRA, plays a vital role in safeguarding critical data, maintaining public trust, and ensuring operational continuity. Like the LRA, public sector entities in Liberia can better protect themselves against cyber threats and contribute to a secure and resilient digital environment for all stakeholders.

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- The Author

Safeguarding Liberia's Tax System

A Dive Into LRA's Cybersecurity Strategy

By: Lasana L. Capps

In today's digital age, cybersecurity is not just a technical concern but a foundational aspect of organizational integrity and national security. The Liberia Revenue Authority (LRA), entrusted with the vital task of national revenue collection, stands at the crossroads of technological advancement and cyber threats. As the Senior Network and Cybersecurity Officer of the LRA, I am compelled to emphasize the imperative of robust cybersecurity measures to protect our nation's financial backbone.

The Evolving Threat Landscape

Cyber threats have evolved from isolated incidents to sophisticated, coordinated attacks targeting sensitive data and critical infrastructure. Tax administrations worldwide are increasingly becoming prime targets for cybercriminals due to the vast amounts of personal and financial data they hold. In Liberia, the threat is no less significant. Our reliance on digital platforms for tax collection, processing, and storage makes us vulnerable to cyber-attacks such as data breaches, ransomware, phishing, and insider threats.

Recent Incidents and Lessons Learned

The global surge in cyber-attacks on government entities underscores the importance of cybersecurity. Notable incidents, such as the ransomware attack on the US Colonial Pipeline and the data breach at the South African Revenue Service, highlight the catastrophic consequences of inadequate cybersecurity measures. These incidents have disrupted services,

compromised sensitive information, and eroded public trust.

In Liberia, while we have not yet experienced a major cyber catastrophe, the potential risks loom large. At the level of the LRA, on two occasions, we have recorded a phishing attack. This indicates that cybercriminals have now started to look in our direction. Our proactive stance today can prevent the crisis of tomorrow. Learning from global incidents, we must recognize that a reactive approach to cybersecurity is insufficient. Instead, we must adopt a comprehensive, proactive strategy to safeguard our digital assets. And that's just what we are doing – by constantly creating awareness.

The LRA's Cybersecurity Framework

The LRA has embarked on a journey to strengthen its cybersecurity posture through a multi-faceted approach. Our cybersecurity framework is built on the following pillars:

1. **Risk Assessment and Management:** we have adopted the culture of conducting regular risk assessments

to identify vulnerabilities and implementing measures to mitigate identified risks. This includes continuous monitoring and updating of our security protocols to adapt to emerging threats.

2. **Employee Training and Awareness:** we have introduced a routine broadcast cybersecurity tips awareness mechanism ensuring that all employees, from top management to entry-level staff, are educated about cybersecurity best practices. We are working toward the launch of our regular training sessions and simulated phishing exercises to help create a culture of security awareness.
3. **Robust Infrastructure:** the LRA has invested in advanced cybersecurity technologies such as firewalls, intrusion detection systems, and encryption. Our infrastructure is designed to detect and thwart potential threats before they can cause harm.
4. **Incident Response Planning:** we have developed a comprehensive incident response plan. This

plan outlines clear procedures for responding to and recovering from cyber incidents, minimizing downtime and data loss.

5. **Collaboration and Information Sharing:** we are collaborating with international body like the OECD and other tax authorities to share threat intelligence and best practices. Collaboration enhances our ability to anticipate and respond to cyber threats effectively.
6. **Compliance and Auditing:** we ensure adherence to national and international cybersecurity standards and regulations. We have adopted a regular audits and compliance checks regime to ensure that our cybersecurity measures are up to date and effective.

Looking through the future

Advanced technologies play a pivotal role in strengthening cybersecurity. Implementing artificial intelligence (AI) and machine learning (ML) can significantly enhance our ability to detect and respond to cyber threats. AI and ML algorithms can analyze vast amounts of data in real-time, identifying patterns and anomalies that may indicate a cyber-attack. By automating threat detection and response, we can reduce the time it takes to identify and mitigate cyber threats, minimizing potential damage.

Blockchain technology also holds promise for enhancing cybersecurity. By providing a secure, decentralized method of recording transactions, blockchain can help prevent fraud and ensure the integrity of data. Implementing blockchain technology in our tax administration processes can enhance security, transparency, and trust.

A Call to Action

While the LRA is committed to enhancing its cybersecurity measures,

safeguarding our digital infrastructure is a collective responsibility. Here are ways in which various stakeholders can contribute:

1. **Government:** The Government of Liberia should consider establishing a comprehensive framework that encompasses key institutions, mandates, relationships, and coordination mechanisms to address cybersecurity challenges effectively. Here are some essential components that should be included:
 - **National Cybersecurity Strategy:** Liberia should develop a national cybersecurity strategy that outlines objectives, priorities, and action plans to enhance cybersecurity resilience, protect critical infrastructure, and combat cyber threats effectively. This strategy should be regularly reviewed and updated to adapt to evolving cyber threats and technological advancements.
 - **National Cybersecurity Agency:** Liberia should establish a dedicated national cybersecurity agency responsible for coordinating and overseeing cybersecurity efforts across government agencies, private sector entities, and other stakeholders. This agency should have the authority to develop policies, standards, and guidelines, as well as to monitor compliance and enforce regulations related to cybersecurity. Ghana has done same and it's on path with cybersecurity resilience
 - **Cyber Incident Response Team (CIRT):** Liberia should create a specialized cyber incident response team tasked with responding to and mitigating cybersecurity incidents, conducting forensic investigations, and providing support and guidance to affected organizations. The CIRT should collaborate closely

with law enforcement agencies, regulatory bodies, and other stakeholders to address cyber threats effectively.

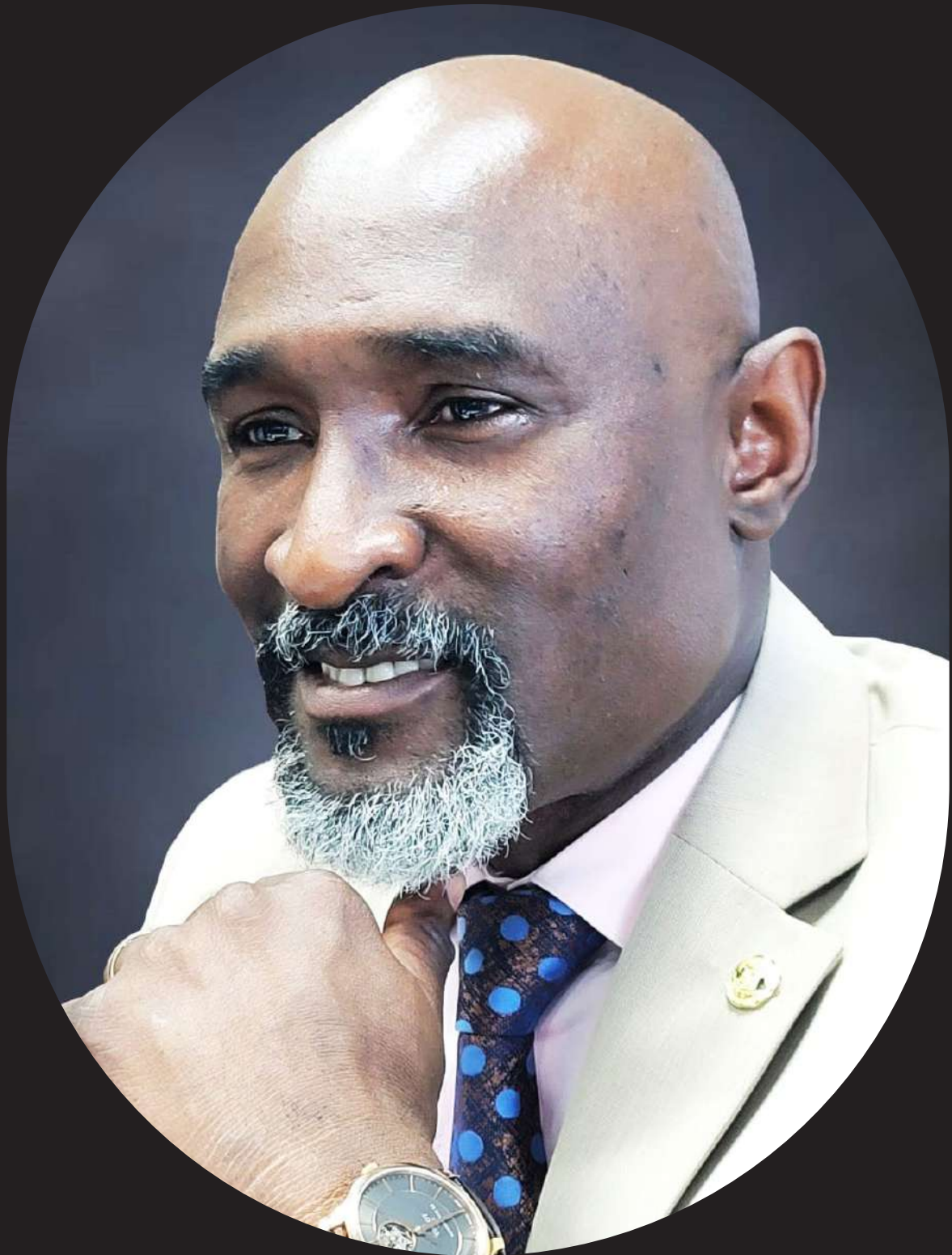
- **Cybersecurity Awareness and Education Programs:** Implement cybersecurity awareness and education programs to raise awareness about cyber risks, promote best practices, and empower individuals, businesses, and government agencies to protect themselves against cyber threats. These programs should target various sectors of society and incorporate training on cybersecurity fundamentals, threat detection, and incident response.
- 2. **Private Sector:** Collaborate with government entities to share best practices and threat intelligence. Invest in cybersecurity technologies and training for employees.
- 3. **Citizens:** Stay informed about cybersecurity threats and practice safe online behavior. Report suspicious activities to the relevant authorities.

Conclusion

Cybersecurity is not a destination but a continuous journey. As cyber threats grow in complexity and scale, so must our efforts to defend against them. The LRA remains steadfast in its commitment to protecting the integrity of Liberia's tax administration system. By fostering a culture of cybersecurity awareness, investing in robust infrastructure, and promoting collaboration, we can build a resilient digital future for Liberia. Together, we can ensure that our digital transformation is secure, and our national revenue system remains robust against the ever-evolving cyber threat landscape.

About The Author: Lasana Lazarizee Capps, Senior Network and Cybersecurity Officer at the Liberia Revenue Authority, holds a Master of Technology in Networking and Cybersecurity, a Master of Business Administration in Management Information Systems, and a Bachelor of Information Technology in System Administration. He hold several international certificates such as; Ethical Hacking Essentials, Digital Forensics Essential, and a DIPLOMA in Project Management. He is Mikrotik Certified Network Associate (MTCNA), a Mikrotik Certified Routing Engineer (MTCRE), a Mikrotik Certified Internetworking Engineer (MTCINE), a Mikrotik Certified Traffic Control Engineer (MTCTCE), a Mikrotik Certified Wireless Engineer (MTCWE) and an Ubiquiti Broad Band Wireless Administrator (UBWA). He served as Infrastructure officer of the Liberia Revenue Authority for many years and later ascended to the position of Senior Network and Cybersecurity Officers of the LRA. He is also a part-time lecturer at the University of Liberia.

Remembering
Thomas Doe Nah



The return of former Commissioner General Thomas Doe Nah's remains on December 30th marked the beginning of a solemn journey of remembrance and tribute.

After his passing on December 23 while on medical leave in India, CG Nah's body was tenderly received and entrusted to the care of the Samuel Stryker Funeral Home in Sinkor. The anticipation and sorrow mingled as colleagues, government dignitaries, family members, friends, and well-wishers gathered at Roberts International Airport to pay their respects and bid farewell to a revered figure.

The airport, usually bustling with the energy of arrivals and departures, was transformed into a scene of quiet reverence, punctuated by tears and heartfelt embraces. As the aircraft carrying CG Nah's remains touched down, emotions ran high, reflecting the profound impact he had on the lives of many.

On Monday, January 8, a solemn ceremony unfolded at the Liberia Revenue Authority's headquarters in Paynesville, where the official signing of the condolence book took place. It was a moment of collective mourning and reflection as those gathered paid tribute to the memory of Commissioner General Thomas Doe Nah.

Among the mourners signing the book of condolence was former President George Weah, flanked by a retinue of government officials, including former Vice President Jewel Howard Taylor. Their presence underscored the significance of the occasion as they stood shoulder to shoulder with LRA employees and other attendees, united in grief and respect.

The outpouring of grief reflected the deep loss felt by all who had the privilege of knowing and working alongside Commissioner Nah. His passing left a void in the hearts of many, a testament to the indelible mark he left on Liberia's tax administration landscape.

Commissioner General Nah's legacy transcended mere numbers and statistics; he was revered for his visionary leadership and unwavering commitment to excellence. His pioneering efforts in implementing innovative digital solutions not only fostered transparency but also revolutionized the way taxes were administered in Liberia.

Perhaps his most enduring legacy lies in his remarkable achievement of elevating domestic revenue to unprecedented heights, a testament to his strategic foresight and dedication to national development.

As the sun set on January 18th, Commissioner General Thomas Doe Nah was laid to rest in a ceremony befitting his extraordinary contributions and enduring legacy. Though he may be physically absent, his spirit lives on in the hearts and minds of all who were touched by his remarkable life and work.

By: D. Kaihemeh Sengbeh















Moving to **Billions**

