



LIBERIA REVENUE AUTHORITY

CORPORATE STRATEGIC PLAN

2025 -2029



**Liberia needs Development.
With our taxes, together, we
can build Liberia.**

Pay tax, we all enjoy

CHAIRMAN OF THE BOARD MESSAGE



Mr. David Vinton

Chairman, Board of Directors

As Chair of the Liberia Revenue Authority's Board of Directors, I am pleased to endorse this five-year Corporate Strategic Plan (2025–2029). This plan serves as a blueprint to guide our efforts in mobilizing domestic revenue for national development.

The Board of Directors will continue to provide the necessary oversight for the execution of this plan. Despite the constraints faced during the implementation of the previous Corporate Strategic Plan, the LRA made significant strides in institutional development, as evidenced by the growth in domestic revenue, which laid the foundation for the current plan. Drawing on the lessons learned, we are confident that the implementation of this plan will yield even greater results.

While challenges persist—including emerging developments such as the recent USAID aid freeze and its subsequent implications for revenue performance, as well as the ongoing Russia–Ukraine conflict—the LRA has continued to make strides in the administration of revenue legislation.

I am confident that the Executive Management Team (EMT) will successfully lead the implementation of this plan in pursuit of the institution's mission and vision. We look forward to continued improvements in quality service delivery and the promotion of voluntary compliance through enhanced digitalization.

Furthermore, strengthening cooperation with our partners remains key, as we are committed to advancing regional and bilateral agreements and upholding international best practices and benchmarks. We extend our sincere thanks and appreciation to the EMT and the entire LRA staff for their continued professionalism and dedication in collecting revenue for the people of the Republic of Liberia.

Mr. David Vinton
Chairman, Board of Directors





Hon. Augustine Kpehe Ngafuan
Minister of Finance and Development Planning

MINISTER OF FINANCE & DEVELOPMENT PLANNING MESSAGE

As the Liberia Revenue Authority (LRA) continues to stand as a cornerstone of our national transformation agenda, the Corporate Strategic Plan (2025–2029) presents a decisive and forward looking roadmap for mobilizing domestic revenue. We recognize and commend the LRA for its sustained efforts, which have enabled domestic revenue to account for nearly 90 percent of the Government of Liberia's total revenue envelope. This achievement reflects dedication, resilience, and a commitment to national progress.


With this new strategic plan, we are confident that the LRA is positioned to advance revenue collection to the billion dollar threshold. Achieving this milestone requires deliberate action, and our focus remains on strengthening the systems and structures that underpin effective revenue administration.

To make the LRA even more functional, efficient, and impactful, we will intensify efforts in several critical areas: expanding the tax base, enhancing real property taxation, improving audit efficiency, and reducing tax expenditures. The forthcoming implementation of the Value Added Tax (VAT) regime, approved by the National Legislature, represents a major step toward modernizing our tax system.

With meaningful progress in these areas, we anticipate a significant rise in domestic revenue, thereby broadening fiscal space and enabling government to deliver essential social services, accelerate human and infrastructural development, and reduce poverty.

The Ministry of Finance and Development Planning remains fully committed to supporting the LRA through sound tax policy formulation and the provision of adequate resources to strengthen revenue collection. As we pursue national development, we must collectively uphold a culture of paying lawful taxes. We must also reject all forms of collusion between tax administrators, taxpayers, and tax practitioners. Eliminating such practices reinforces professionalism, strengthens accountability, and ensures that every dollar collected contributes to Liberia's development.

I therefore urge the LRA leadership and staff to remain steadfast in fulfilling their mandate to collect lawful revenue, facilitate legitimate trade, and safeguard our social and border integrity. We extend profound appreciation to the Executive Management Team and staff for their dedication in developing this strategic plan. It is our firm expectation that its successful implementation over the next five years will significantly advance our national development goals under the ARREST Agenda for inclusive growth and transformation.



Hon. Augustine Kpehe Ngafuan
Minister of Finance and Development Planning

COMMISSIONER GENERAL'S MESSAGE

In our continued efforts to maximize revenue for the Government and people of Liberia, we are pleased to present the LRA second Corporate Strategic Plan (2025–2029)—a five-year blueprint designed to guide our focus toward the effective and efficient collection of lawful revenue.

Over the last four years, domestic revenue has grown significantly—from US\$484 million in 2020 to US\$699 million in 2024. This remarkable progress demonstrates that we are on the right path toward achieving our goal of collecting billions in revenue.

As we work to increase domestic revenue, we are also vigorously enhancing our collection systems and service delivery through digitalization. We believe that the most sustainable approach to revenue mobilization is increased investment in digital infrastructure. Already, we have introduced electronic fiscal devices, e-payments, mobile money solutions, and centralized assessment platforms—all of which have helped minimize physical interaction between taxpayers and staff, reducing opportunities for inefficiency and enhancing transparency.

The growing informal sector and the rise of e-commerce not only introduce complexity but also create opportunities for taxation and revenue expansion. To respond effectively, we will prioritize building staff capacity in digital technologies, systems integration, data analytics, and global tax market engagement.

To further improve operational efficiency, we intend to decentralize revenue administration, strengthen staff capacity in line with evolving global tax practices, and enhance collaboration with key stakeholders. In addressing the need for stronger system controls and reliability, we will reinforce our internal audit function, improve financial intelligence capabilities, and uphold professional ethics. These efforts will support the detection and prevention of illicit financial flows, tax evasion, and ethical breaches.

As we move to implement this plan, institutional reforms will be pursued to address the challenges encountered during the previous planning cycle. A robust monitoring and evaluation framework will be essential in tracking progress and ensuring accountability throughout the implementation process.

Finally, I extend my sincere thanks to the Corporate Strategic Plan Development Team for this outstanding work. I also express deep appreciation to the Executive Management Team and all LRA staff for their dedication and commitment over the years as we move boldly toward collecting billions.



Hon. James Dorbor Jallah
Commissioner General/CEO



Hon. James Dorbor Jallah
Commissioner General/CEO

EXECUTIVE SUMMARY

The second Corporate Strategic Plan of the Liberia Revenue Authority outlines the strategic direction over the next five (5) years covering the fiscal period 2025 through 2029. In a rapidly evolving global taxation environment, the high need to generate domestic revenue, and the demand for development and social services cannot be over-emphasized. This plan is designed to position the LRA for sustainable growth in domestic revenue collection, trade facilitation, and border and social protection.

There were meaningful accomplishments during the last five (5) years, as we concluded the first Corporate Strategic Plan. As part of our initiatives, some business processes were automated, e-payment platforms and centralized assessments were introduced, and a Domestic Resource Mobilization (DRM) Strategy was developed, and implementation is ongoing. Some of the achievements of the DRM include the introduction of the Excise Tax Stamp, the writing of a fiscal regime for high-net-worth individuals, and taxing the informal economy, and artisanal miners. Other accomplishments are the testing and deployment of electronic fiscal devices, the development of the VAT law, and the transition from Pre-Shipment Inspection to Destination Inspection (DI), amongst others. Consequently, revenue grew by 35 percent from US\$487.8 million in 2017 to US\$753.9 million in 2022 with domestic revenue accounting for 86 percent on average.

As we embark on expanding the revenue base and adequately executing tax administration in the next five years, our mission "To professionally, fairly, transparently and effectively collect lawful revenues and to facilitate legitimate trade and social protection

for the people of Liberia," remains paramount. However, a new vision, "To be a model in revenue administration, promoting tax compliance, service delivery while leveraging advanced technologies," was determined to conform to existing realities. To accomplish our mission more effectively, and actualize our vision, the four (4) main goals of the previous plan were redefined while a new one was developed, thus making it a total of five (5) main goals. They are:

1. Administer revenue legislation in an effective, fair, and transparent manner.
2. Promote voluntary compliance in revenue collection.
3. Enhance institutional capacity through corporate governance, leadership, human capital, and infrastructure development benchmarking the ESG framework.
4. Improve service delivery through automation and decision-making through data-driven technologies.
5. Enhance external collaboration and strategic partnership.

In this vein, the courses of action geared towards accomplishing these goals were formulated into the following objectives:

- Increase effectiveness in the administration of Tax and Customs operations to maximize revenue.
- Decentralize revenue collection to increase voluntary compliance.
- Enhance taxpayer knowledge of tax laws, rights, and obligations.
- Facilitate legitimate trade and ensure social and border protection.

- Implement an effective Strategic Management System.
- Implement a robust institutional reform.
- Promote risks-based compliance management and accountability
- Build capacity to enhance work productivity.
- Build, upgrade, and secure an environmentally-friendly infrastructure.
- Reduce system downtime and minimize ICT risks.
- Deploy and operationalize Enterprise Management Software to enhance internal support functions.
- Improve ICT governance that will ensure effective and efficient use of ICT in enabling the LRA to achieve its business strategy.
- Provide integrated, online and self-service systems to taxpayers and other clients that improve taxpayers' compliance and increase revenue.
- Adhere to local and international performance benchmarks.
- Strengthen domestic and international cooperation and partnerships.

Achieving the five (5) goals would not only require implementing these objectives relative to promoting tax compliance, fostering quality service delivery by utilizing advanced technologies, and ensuring accountability, but also it would require the determinant of associated risk factors and management full support in terms of adequate resource allocation. Nonetheless, we are optimistic that these will be addressed, paving the way for an effective and efficient performance. As a result, LRA will then be poised to grow domestic revenue and be transformed into a model of excellence in revenue administration.

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LIST OF ACRONYMS

ASYCUDA	Automated System of Customs Data	LITAS	Liberia Integrated Tax Administration System
ATAF	African Tax Administration Forum	LRA	Liberia Revenue Authority
ATO	African Tax Outlook	MFPD	Ministry of Finance and Development Planning
BOD	Board of Directors	PSSPD	Policy, Statistics & Strategic Planning Division
BSC	Balanced Scorecard	SIGTAS	Standardized Integrated Tax Administration System
CBL	Central Bank of Liberia	TBO	Tax Business Office
CBO	Customs Business Office	VAT	Value Added Tax
CSP	Corporate Strategic Plan		
DI	Destination Inspection		
DRM	Domestic Resources Mobilization		
DTD	Domestic Tax Division		
EBM	Electronic Billing Machine		
ECOWAS	Economic Community of West African States		
EDQARD	Enterprise Design Quality Assurance & Results Division		
EMT	Economic Management Team		
EMT	Executive Management Team		
ERP	Enterprise Resource Planning		
ESG	Environmental Social Governance		
GDP	Gross Domestic Product		
GST	Goods and Service Tax		
ICT	Information & Communication Technology		
HR	Human Resources		
KPI	Key Performance Indicators		
LBR	Liberia Business Registry		



INTRODUCTION

BACKGROUND

The LRA Corporate Strategic Plan of FY 2016/17-2020/21 expired about two years ago. The advent of the Covid-19 pandemic made it impossible to develop a new plan for the next five years. However, when the Pandemic subsided, an Interim Plan for fiscal year 2022 was developed and endorsed. The essence of the interim plan was to fill in the gap for an operational plan before the development of a new plan. During this time, Liberia transitioned from a fiscal year running from July to June to a calendar year. Thus, the 2022 Interim Plan allowed for a smooth transition ~~fiscal~~ year to a calendar year regime.

This new plan is the result of extensive institutional assessments and engagements with key stakeholders to identify the internal and external challenges facing the LRA. We conducted an institutional health assessment (department review) and stakeholder engagements, which highlighted enablers (strengths and opportunities) and organizational deficiencies (weaknesses and threats). These insights (SWOT analysis) have shaped our strategies for the next five years. We have built upon the successes of the previous Corporate Strategic Plan and the 2022 Interim Plan. Moving forward, this corporate plan focuses on five main goals aimed at creating value and achieving the LRA's Mission and Vision, particularly improving our tax-to-GDP ratio. Our objective is to align more closely with regional benchmarks, such as the African Tax Administration Forum (ATAF) and the West African Tax Administration Forum (WATAF), where tax-to-GDP ratios typically range from 15% to 20%.

METHODOLOGY

Owing to best international practice, the methodology used to develop the Corporate Strategic Plan 2025-2029 encompassed the following steps:

1. Approval of Road Map - A CSP Development Road Map was completed before an assessment of how the entire process would be determined and executed. The road map was approved by the Commissioner General who by statute is responsible for the development of the Corporate Strategic Plan of the LRA.
2. Setting up of technical committee - a technical committee led by the Policy, Statistics and Strategic Planning Division (PSSPD) and staff nominated by the commissioners of the various departments knowledgeable in the day-to-day operations of their respective departments/ Division/ Sections was constituted. The committee was further subdivided into teams:
 - I. The subcommittee on Reporting - responsible for reporting and compilation.
 - II. Communication - responsible for communicating various activities regarding the CSP development process to internal stakeholders and staff members.
 - III. Risk analysis - responsible for highlighting the institutional risks.
 - IV. Change management-responsible for propagating the expected change as the result of the new plan, and
 - V. Monitoring and Evaluation- responsible for the development of the monitoring and evaluation framework to the execution of the plan.
3. Departmental Review – a departmental review was conducted to determine the progress and challenges encountered from the previous plan, and the way forward for the next 5 years.
4. Situational Analysis - based on the outcome of the departmental review, a situation analysis was determined. This primarily gives a picture of the LRA operating environment relative to the PESTEL and SWOT analysis. Hence, the Vision, Mission, and core values were revisited to conform with existing realities. A new vision was calved while the mission and core values remained the same. Consequently, the goals, corresponding objectives, and outcomes were developed.

5. Consultation with stakeholders (Internal and External) - to make the developmental process of the CSP more comprehensive and inclusive, engagements were made with all managers and Assistant Commissioners to review the draft, make inputs and recommendations. The engagements were further elevated to the Executive Management Team (i.e. the Commissioner General and his two principal deputies, the commissioners of customs, the Domestic Tax Department, the Internal Audit Department, the General Service Department, and the head of Legal and Board Affairs) for validation. It was also shared with our international partners, and relevant external stakeholders for peer review.

6. Review of Strategic Plans – the LRA's former strategic plan as well as strategic plans from other revenue administrations were reviewed. We aimed to compare the extent to which the LRA's new Corporate Strategic Plan will be consistent with international best practices. Some of the corporate plans reviewed are the Corporate Plan of the Rwanda Revenue Authority (RRA), Kenya Revenue Authority, Eswatini Revenue Services, Uganda Revenue Authority, etc.

7. Finalization, Publication, and Launching - the CSP (2024-2028) was finalized when all the recommendations from our internal and external stakeholders were incorporated. The process was

also subject to determining the LRA's new strategic map, and the operationalization of the plan.



LRA AT A GLANCE

THE LEGISLATIVE ENACTMENT AND RATIONAL

In September 2013, the Government of Liberia ratified the Liberia Revenue Authority Act which established the Liberia Revenue Authority (LRA). The LRA replaced the Department of Revenue under the erstwhile Ministry of Finance, which included both the Bureau of Internal Revenue and the Bureau of Customs and Excise, as defined in Chapter 21 of the Executive Law of 1972. The LRA was established as a semi-autonomous organ of the Executive Branch of the Government of Liberia.

The core mandate of the LRA is to administer and enforce Liberia's revenue laws, including the Liberia Revenue Code of 2000 as amended in 2011, and now amended in 2018, and other related laws under which it is assigned responsibility, to assess, collect, audit and account for all national revenues and for facilitating legitimate international trade through customs border management and enforcement.

To achieve the objective for which the LRA was established, the Authority is also empowered to administer the assessment and collection of lawful revenues, account transparently, equitably, and fairly for all revenues to which the revenue laws apply, deposit all amounts assessed and collected into the government Consolidated Funds account and ensure compliance with the Code and concurrent regulations.

To be specific, the rationale for the establishment of the LRA is to render the institution the exclusive right to collect lawful revenue and to facilitate legitimate trade for the people of the Republic of Liberia. Solely administering revenue collection enables an infective tax administration system void of other tasks such as national budgetary formulation and allotment, payroll analysis and salary payment, as well as national debt assessment and payment administration which were combined functions of the then Ministry of Finance.

Our Vision

To be a model in revenue administration, promoting tax compliance and service delivery while leveraging advanced technologies.

Our Mission

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

Our Core Values



Strategic Snapshot

INTEGRITY

Act ethically and with integrity.
Deal with people and issues openly, directly, respectfully, fairly transparently, equitably, and consistent with law.
Take actions that are consistent with words (talk the talk and walk the talk).

COMMITMENT

Strive to collect legitimate revenues.
Ensure the principle of fairness in the tax system.
Execute sound revenue policies, fair and balanced enforcement for revenue growth thereby facilitating national development priorities.
Facilitate legitimate trade and commerce within our borders thus helping to ensure social protection and economic growth and development.

SERVICE

Demonstrate passion for professionally, fairly and transparently meeting needs of taxpayers and other stakeholders.
Take active responsibility for the quality of service we provide.
Assume a positive "can achieve" attitude.
Hold self and others accountable for results.

TEAMWORK

Take ownership of team goals, promote team work, be accountable for own part in the process and openly give and receive coaching and feedback.
Set high performance expectations and a mindset for excellence and results.
Be innovative in identifying new opportunities and approaches for our customers and ourselves.
Embrace position change and be personally willing to undertake other responsibilities.

THE GOVERNING STRUCTURE

OVERSIGHT

A Board of Directors (BOD) provides primary oversight of the LRA. The Board is responsible for providing general governance and strategic direction for the management and organization of the Authority, including planning and reporting, financial management and administrative policies, and expenditures so that the Authority's objectives can be achieved.

The Board comprises a mix of government and private sector representatives, namely three Government Ministers (The Minister of Finance and Development Planning, The Minister of Justice, and The Minister of Commerce and Industry), the Commissioner General, and the Chief Executive Officer of the LRA serves as Secretary to the Board and three members appointed from the private sector. The law stipulates that at all times, any proxy for governmental members of the Board must not fall below the level of a Deputy Minister. The Board is required to meet at least once in every quarter, or four times in each year. Ad hoc meetings might be convened on a need basis as and when required.

The Board has three core committees – Finance, Audit and Risk Management, and Executive and Governance. The Finance Committee reviews the LRA budgets and expenditures, accounting framework, and related policies. The Audit and Risk Management Committee has responsibilities that include reviewing LRA's compliance requirements, external audits, and risk management programs. The Executive and Governance Committee reviews LRA HR policies, management succession plans, and organizational structures to ensure consistency with applicable laws and HR best practices; further, this committee is responsible for conducting routine

performance reviews of the Commissioner General and ensuring the execution of the functions of all Board committees.

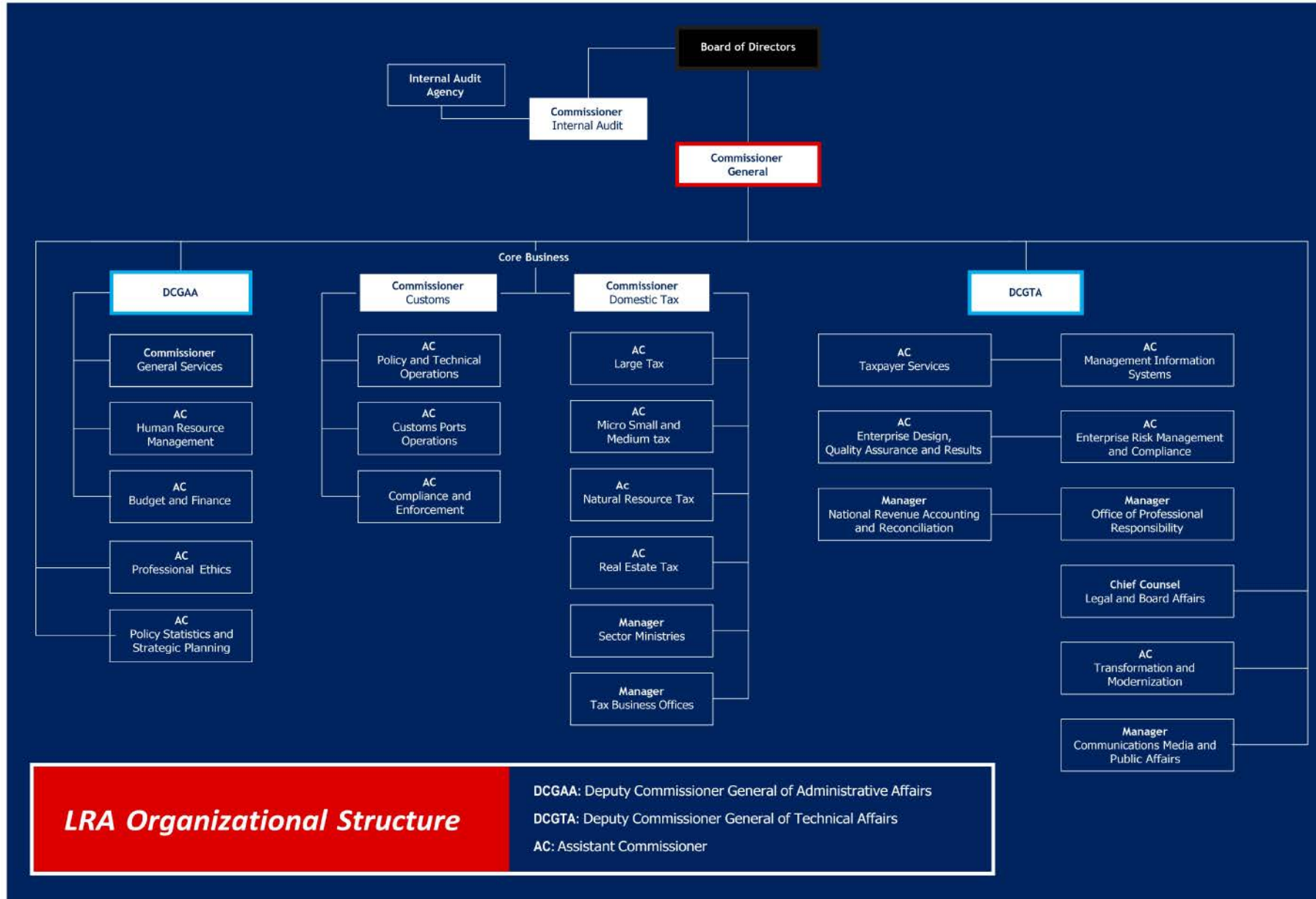
While the Commissioner General reports directly to the BOD, he/she also retains functional accountability to the Minister of Finance and Development Planning (MFDP). The LRA works closely with the Revenue and Tax Policy Division at the MFDP to review tax policy, and to forecast national revenues on a yearly basis. In this regard, the LRA also recommends tax policies to the MFDP, provides technical advice in the revision of Revenue Laws and other tax-related advice to the Minister. Additionally, the LRA is on the Economic Management Team (EMT), which is co-chaired by the Minister of Finance and Development Planning and the Governor of the Central Bank of Liberia. The EMT is responsible for providing high-level fiscal oversight and ensuring prudence in the government's revenue and expenditure frameworks.

LRA MANAGEMENT FRAMEWORK

The Executive management of the LRA consists of the Commissioner General, Deputy Commissioner General for Technical Affairs, Deputy Commissioner General for Administrative Affairs, Commissioner of Customs and Commissioner for Domestic Taxes, Commissioner for General services, Commissioner for Internal Audit, and Commissioner for Legal and Board Affairs.

ORGANIZATIONAL STRUCTURE

Figure 1: LRA Organogram



LRA Organizational Structure

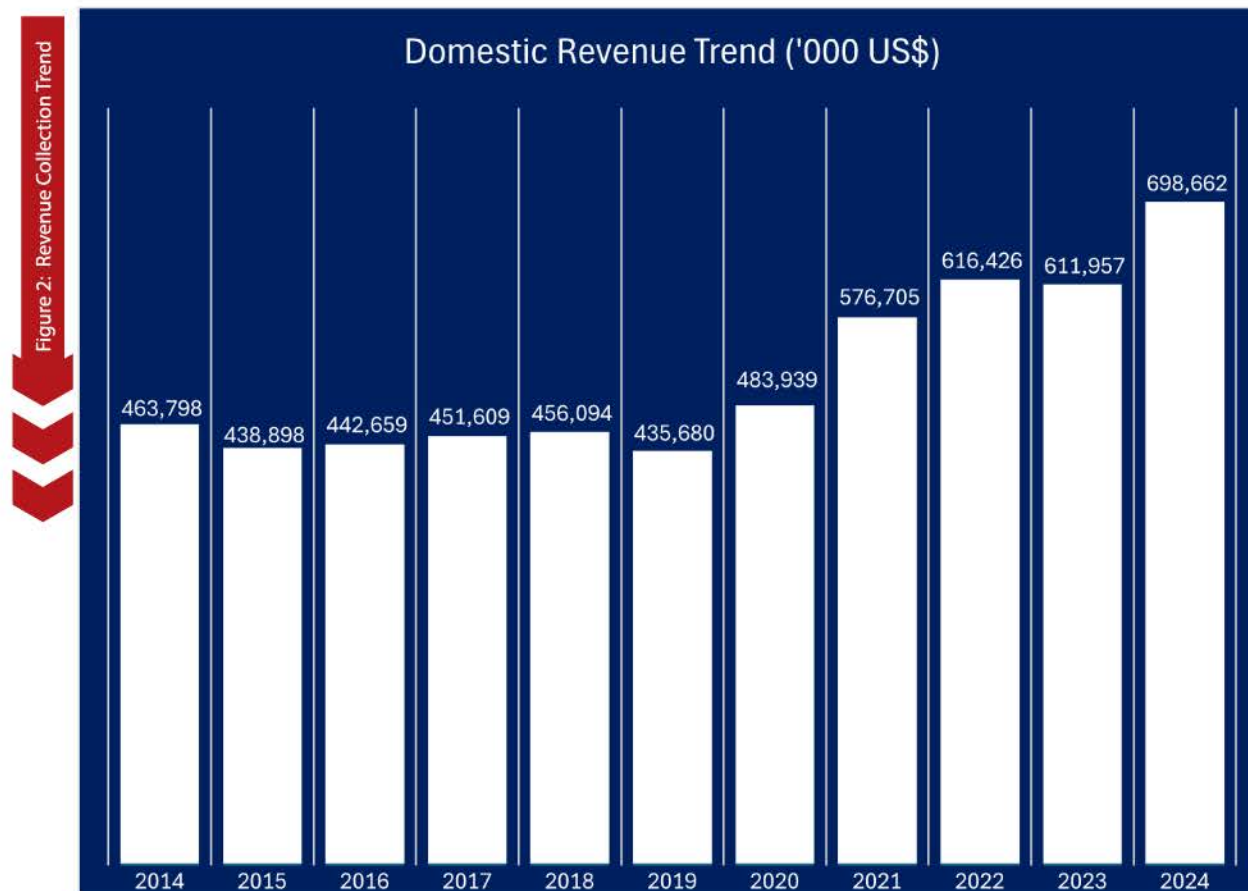
DCGAA: Deputy Commissioner General of Administrative Affairs
 DCGTA: Deputy Commissioner General of Technical Affairs
 AC: Assistant Commissioner

REVENUE PERFORMANCE

The Liberia Revenue Authority (LRA) is responsible for collecting domestic revenue—a critical role that directly supports the government’s national development goals. Over the past eleven years, the LRA has contributed approximately 84% of total revenue, underscoring the government’s significant reliance on its performance. Table 1 summarizes government revenue from 2014 to 2024.

Table 1: Revenue Performance trend: 2014-2024 ('000' US\$)

Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Revenue	568,685	616,909	561,645	487,760	494,111	435,680	664,397	692,556	753,944	715,922	748,163
Domestic Revenue	463,798	438,898	442,659	451,609	456,094	435,680	483,939	576,705	616,426	611,957	698,662
Tax Revenue	395,941	391,026	382,093	385,009	396,237	355,166	393,963	484,893	496,333	526,418	575,574
Taxes on Income & Profit	166,683	145,026	153,062	138,625	160,662	137,829	174,746	209,706	212,116	220,350	271,680
Taxes on Property	3,895	4,798	5,480	5,236	5,522	4,984	4,742	5,329	4,504	4,784	4,843
Taxes on Goods and Services	59,096	47,320	46,730	46,328	45,197	46,680	45,459	55,122	67,986	86,331	69,130
Taxes on International Trade	153,656	186,919	175,205	193,158	183,156	159,211	165,456	211,326	203,394	187,969	219,310
Other Taxes	12,610	6,962	1,615	1,662	1,700	6,462	3,560	3,410	8,333	26,984	10,611
Non -Tax Revenue	67,857	45,871	59,742	66,599	59,856	80,514	89,975	91,812	120,093	85,539	123,087
Property Income	48,410	28,678	40,882	45,782	42,063	63,628	76,358	74,502	101,223	64,686	94,674
Administrative Fees	15,509	13,409	14,428	16,957	16,630	15,068	12,898	16,773	18,437	20,199	24,200
Fines, Penalties & Forfeits	3,825	3,621	1,805	3,521	1,158	1,609	304	512	429	649	4,208
Miscellaneous and Unidentified Revenue	113	163	2,628	339	5	210	415	25	4	4	6
Nominal GDP	3,225,652	3,227,076	3,398,420	3,390,703	3,422,755	3,319,597	3,039,983	3,509,000	4,001,047	4,240,000	4,754,000
Domestic Revenue to GDP ratios	14%	14%	13%	13%	13%	13%	16%	16%	15%	14%	15%
Tax-to-GDP Ratio	12%	12%	11%	11%	12%	11%	13%	14%	12%	12%	12%



As the table above illustrates, domestic revenue shows a mixed pattern—fluctuating yet generally stable—rising from US\$463.80 million in 2014 to US\$698.66 million in 2024 (see graph above). Tax revenue constitutes a major share, averaging 84% of domestic revenue, while non-tax revenue—though smaller—has seen notable growth in 2024.

Despite these revenue gains, Liberia's tax-to GDP ratio has averaged around 12%, with the domestic-revenue-to GDP ratio close to 14% over the same period. According to IMF and World Bank guidance, the tax-to GDP ratio should be at least 15% to support sustainable development and public services. Liberia's performance falls short of this threshold and trails the African average of approximately 16%—ranging regionally between 15% and 20% set by the African Tax Administration Forum.

This gap suggests issues in the tax system such as administrative inefficiencies, potential tax evasion, and a narrow tax base. Closing this gap will require thoughtful reforms across policy and administration—expanding the base, boosting compliance, and enhancing collection through stronger LRA capacity, simplified tax laws, and better technology for data collection and analysis. Improving alignment with regional benchmarks is vital to strengthening public finances, increasing investments in essential services, and supporting economic stability and growth.

THE LRA OPERATING ENVIRONMENT

The PESTEL framework is a strategic tool for identifying and analyzing key external factors that can impact an organization. It examines Political, Economic, Social, Technological, Environmental, and Legal factors to assess the operational landscape. This approach is crucial for revenue administration, as it provides a comprehensive understanding of the prevailing environment. Below are the condensed findings from the PESTEL analysis:

POLITICAL ENVIRONMENT

The 2023 general and presidential elections marked a significant shift in revenue policies, particularly in the event of a regime change. This resulted in the postponement of policy proposal approvals and administrative regulations. Consequently, the prospect of generating revenue from Value Added Tax (VAT) and addressing contentious revenue code issues through policy proposals has been hindered.

Furthermore, there are additional looming threats, some of which have become more imminent. The prevalence of recent military coup d'états in the West African sub-region poses a significant concern. The impact of these events could extend to other parts of the sub-region, thereby affecting the overall business environment. Additionally, the Russia-Ukraine conflict has led to a surge in petroleum product prices, thereby increasing production and supply costs and reducing profit levels, something that could potentially affect the collection of corporate income taxes over the next five years.

Lastly, international trade agreements like the African Growth and Opportunity Act (AGOA), the Trade and Investment Framework Agreement (TIFA), the Generalized System of Preferences

(GSP), ECOWAS Trade Liberalization Scheme (ETLS), and the African Continental Free Trade Agreement (ACFTA) offer benefits in the form of duty-free and preferential trade advantages. While there might be a potential for revenue loss, these agreements could also stimulate the economy by fostering domestic manufacturing expansion.

ECONOMIC ENVIRONMENT

Global economic uncertainty persists due to factors such as tightening financial conditions, the ongoing Ukraine-Russia conflict, and the ongoing COVID-19 impact. Despite this, the Liberian economy demonstrated resilience, with an estimated growth of 4.8 percent in 2022. Inflationary pressure eased, with average headline inflation decreasing to 7.6 percent in 2022 from 7.9 percent in 2021, largely attributed to the relative stability of the Liberian dollar. Looking ahead, a 4.3 percent RGDP growth is projected for 2023, driven by anticipated increased activity in agriculture, manufacturing, and services.

Fluctuations in macroeconomic indicators such as GDP, inflation, and exchange rates can significantly impact revenue collection, particularly import duties and consumption taxes. The Liberian economy has seen consistent growth in recent years, resulting in increased domestic revenue. To

further enhance revenue mobilization, both monetary and fiscal authorities must implement robust policy reforms to maintain the economy's vibrancy. Sustaining macroeconomic stability is critical for effective revenue collection, as high inflation and a weak domestic currency can reduce income and purchasing power, thereby hindering successful domestic revenue collection

SOCIAL ENVIRONMENT

Information asymmetry among policymakers and limited public knowledge of taxation can impede efforts to enhance tax compliance. By focusing on taxpayer education and information coordination among policymakers, the aim is to reduce taxation illiteracy, leading to improved tax compliance and increased domestic revenue. Additionally, Liberia's youthful demography has the potential to influence consumption behaviors and revenue streams, despite a significant portion being unemployed. Addressing youth unemployment could potentially bolster Pay-As-You-Earn (PAYE) revenue. In addition, enhancing critical foundational social services such as infrastructure, electricity access, clean drinking water, sanitation, and more, could have a positive impact on revenue generation.

TECHNOLOGICAL ENVIRONMENT

Recent advancements in testing and implementing our e-payment platforms have significantly contributed to increased revenue generation. A growing number of taxpayers are embracing the convenience of direct transfer and mobile money payments, streamlining the tax payment process. Furthermore, our shift towards adopting Electronic Billing Machines is noteworthy. A central focus of our technological initiatives is the enhancement of the electronic single window, which we anticipate will achieve full functionality soon. The Liberian government is considering a unified electronic switch system as part of its vision for seamless integration within our fiscal operations.

Additionally, the transition from SIGTAS and TAS to the newly introduced Liberia Integrated Tax Administration System (LITAS) has enhanced our reporting capabilities, integration, and online interface for Taxpayers. ASYCUDA has also played a pivotal role in augmenting our customs operations. Notably, the establishment of the Central Assessment Unit in 2019 has minimized direct interactions between taxpayers and our customs officers.

ENVIRONMENTAL ENVIRONMENT

The adoption of an Environmental and Social Management Framework (ESMF) to support Liberia's Reduced Emissions from Deforestation and Forest Degradation (REDD+) Strategy is a crucial environmental consideration. The ESMF aligns with World Bank policies and Liberian regulations, aiming to address environmental and social impacts. This initiative, combined with adherence to the broader Environmental, Social, and Governance (ESG) framework, could affect revenue sources tied to deforestation-related industries, necessitating revenue adjustments and collaboration with environmental agencies.

LEGAL ENVIRONMENT

Legal reform is crucial for an effective tax system, enabling necessary changes to enhance revenue. To optimize revenue, minimizing or streamlining the granting of exemptions for concessions is vital. Preventing abuse and maintaining accuracy in tax collection requires tax authority involvement in negotiations. Reviewing tax provisions in Concession Agreements and addressing major Audit Cases before objections to ensure equitable tax assessment. In high-value audits, including tax lawyers, is key to maximizing legitimate claims.



RISKS ANALYSIS

Table 2: Institutional Risk

Risk	Impact	Mitigation Actions
Inadequate funding of the LRA: Insufficient funding for the Authority may prevent it from undertaking significant reform and modernization projects, hiring qualified staff, and providing necessary resources to achieve its strategic and operational goals.	High	<ul style="list-style-type: none"> Executive management needs to Lobby for full financial autonomy The LRA should hire a full-time legislative Liaison to lobby on behalf of the Authority and provide training and updates on the activities of the LRA to legislative members.
Business Continuity and Disaster Recovery Program: Business continuity and disaster recovery are essential for maintaining uninterrupted operations, especially in the realm of revenue collection. A business continuity program involves developing strategies to ensure the authority can continue functioning during unexpected disruptions, such as natural disaster, cybersecurity breaches, or other emergencies.	High	<ul style="list-style-type: none"> Ensure that the draft Business Continuity Plan (BCP), as well as the draft IT Disaster Recovery plans, are reviewed, signed, and implemented. Establish a Business Continuity Steering Committee. The Steering Committee will, among others, oversee the development and monitor the implementation of the Business Continuity Management systems and associated policies and procedures.
Decreasing non-compliance by taxpayers and traders: Weak case selection and taxpayer profiling, the inability to identify potential tax avoidance schemes, failed strategic enforcement projects, and inadequate resources and skills needed to detect and act against sophisticated tax avoidance schemes, lead to ineffective enforcement interventions, which result in increased non-compliance and the inability to meet the revenue and duty targets required to meet fiscal demands.	Medium	<ul style="list-style-type: none"> Develop and Implement Compliance program and evaluate outcomes of compliance measures. Ensure that the right mix of knowledge, skills, and experience is present in case selection and audit, to competently select, profile, and audit complex and potential high-yield cases. Develop specific and focused skills development. Interventions to enhance the effectiveness of human resources in case selection and audit.
Loss of Public Trust and Credibility: Damage to the reputation of LRA due to: Negative media reports, Varying levels of service provided to customers and stakeholders; and LRA's non-compliance to legislation and regulations, may lead to the projection of a negative perception of LRA and result in loss of public trust and credibility.	Medium	<ul style="list-style-type: none"> Develop a robust Strategy and Framework for reputational Risk Management, which will include communications and engagement. Strategy to support proactive internal and external communication. Reinforce the LRA's core values and the Professional Ethics and Code of Conduct. Ensure the implementation of the LRA Service Charter, and annually evaluate the outcome/impact of its implementation.

Risk	Impact	Mitigation Actions
<p>Workforce capacity and allocated staff budget are not aligned: The lack of necessary funding to fully equip the Authority's workforce results in overextended existing staff, directly impacting revenue collection, service delivery, the quality of the LRA's strategic outcomes, and staff morale.</p>	Medium	<ul style="list-style-type: none"> • Develop a 3 to 5-year Workforce Plan (WFP), identifying workforce requirements in all areas and levels in the LRA. • Use the Plan to serve as the business plan for budgeting purposes and workforce funding allocation. • Conduct a staff gap audit and improve the recruitment process to address immediate workforce capacity requirements when funds become available.
<p>Corruption and Collusion: Corruption and collusion within the LRA pose significant risks to its credibility, revenue collection, and public trust. These unethical practices involve employees, taxpayers, or external parties engaging in fraudulent activities to manipulate tax assessments, evade taxes, or secure undue benefits.</p>	High	<ul style="list-style-type: none"> • The Authority will ensure that staff undergo quarterly awareness of the organization's professional Code of Ethics as well as the HRMP. • Additionally, LRA will ensure the effective implementation of WCO's Revised Arusha Declaration concerning good Governance and Integrity in Customs
<p>Inadequate use of SIGTAS by auditors: This results in audit operations being performed off the system and poses data integrity issues in domestic tax. Additionally, the LITAS system not functioning as expected, and the risk of auditors not utilizing the system.</p>	High	<ul style="list-style-type: none"> • Develop end users' policy and ensure its enforcement and usage. • Ensure quarterly training for core users and oversight/assurance users. • Ensure the readiness of 3rd party systems and improve power stability and high internet penetration. • Set up a technical committee or working group to periodically address glitches in the LITAS system.
<p>Lack of automation in the rural tax and customs business offices: The lack of automation in rural tax and customs offices can impede the efficiency and accuracy of tax collection processes. Without automation, there may be a reliance on manual record-keeping, which increases the chances of errors, delays, revenue leakage, and inefficiencies. Taxpayers might face challenges in accessing services, and compliance issues could arise due to limited access to up-to-date information.</p>	High	<ul style="list-style-type: none"> • The Authority currently has plans to automate five major rural customs ports. There is no plan yet to automate rural tax business offices, but it is anticipated that once the LITAS is rolled out successfully, plans will be developed to bring rural tax offices online.

Table 3: Taxpayer Compliance Risks

Compliance Risk	Impact	Mitigation measures
Filing risk (low on-time filing rate): Filing risk pertains to the potential for taxpayers to not submit their tax returns on time. This risk can lead to revenue collection challenges and administrative inefficiencies.	High	<ul style="list-style-type: none"> Facilitate filing compliance by the introduction of E-filing, conduct awareness and assistance programs on filing, and carry out constant reminders to taxpayers through email, text messages, and phone calls. Enforce filing compliance by raising estimated assessment with harsh penalties, denial or revocation of tax clearance certificates, and sharing of non-compliant taxpayers' lists with customs to prevent them from clearing until they do otherwise.
Underreporting risk (huge losses and under-declaration of income): Underreporting risk involves the possibility that taxpayers might deliberately or unintentionally understate their income or losses when submitting tax returns. This risk can lead to substantial revenue losses for the government.	High	<ul style="list-style-type: none"> Conduct more comprehensive audits as a means of wider detection, and impose harsh penalties when losses are overturned. Beef up the capacities of AAA staff to conduct proactive desk reviews of returns, and issue warning letters that may lead to the revocation of licenses of tax practitioners who are engaged in the filing of false tax information in connivance with their clients (taxpayers). Introducing technology into the desk review/audit process to enhance staff performance for effectiveness and efficiency.
Payment risk (Huge arrears or low recovery, especially estimated assessment): Payment risk involves the potential for taxpayers to fall into arrears or not fully pay their tax obligations. This risk can lead to revenue shortfalls and hinder the government's ability to fund public services.	Medium	<ul style="list-style-type: none"> The Domestic Tax Department is currently vetting the age-old arrears to ensure the possibilities of enforcement and write-off are in line with LRA's write-off policy. DTD is currently engaged in the closure of businesses that are known and still active in the economy.
Registration risk (low data integrity): Registration risk refers to the challenge of maintaining accurate and reliable taxpayer registration data. This risk can lead to difficulties in identifying and managing taxpayers, which may result in miscommunication, incorrect assessments, and administrative inefficiencies	High	<ul style="list-style-type: none"> A data clean-up effort is currently in place that compels the heads of tax divisions/ sections and the office of DTD modernization & transformation to collaboratively work to ensure data integrity is attained.
Huge number of unregistered artisanal miners with the tax authority: A significant number of unregistered artisanal miners are operating within the mining industry. This proliferation of illegal, small-scale mining poses a risk to the Liberia Revenue Authority's ability to accurately account for revenue from this sector. Consequently, it could adversely impact overall government revenue.	High	<p>The LRA is in collaboration with the mining county offices to conduct</p> <ul style="list-style-type: none"> Joint field inspections Track ASM mining activities Support the formalization of ASM miners into corporates. Strengthen the interface between tax and the mining cadastral system. Collaborate with Customs and MME to conduct mineral anti-smuggling operations. Education and sensitization of the sector. The county authorities must bring to the MME's attention the miners involved in smuggling for appropriate actions. The speedy establishment of all cooperatives under the "Class C" mining activities.

Revenue from Liberia's natural resource reserves, if managed effectively, provide an unparalleled opportunity for developing Liberia, including much-needed efforts to formalize the informal sector and expand social programs.



SITUATIONAL ANALYSIS (SWOT)

STRENGTHS

1. Established integrity building structure.
2. Comprehensive strategic management system
3. The LRA Act provides autonomy in revenue administration.
4. Improved automated and Integrated Tax Administration Systems such as e-payments, e-filing, electronic cash registers, etc. to enhance taxpayer compliance.
5. Nation-wide visibility with good public integrity
6. Revenue Collection Expertise
7. Improved Datacenter
8. Professional and Dedicated Workforce
9. Collaboration with Local and International Institutions

WEAKNESSES

1. Lack of approved Standard Operating Procedures (SOPs) for some functions.
2. Poor infrastructure of LRA HQ and rural business offices (TBOs & CBOs).
3. Uncoordinated enterprise risk-based management strategy.
4. Absence of automation of back-office support processes including records management system.
5. Ineffective mechanism for debt management.
6. Weak and integrated strategic management implementation system.
7. Partial Integration and outdated ICT Tools and Software.
8. Weak data Integrity.
9. Narrow Tax Base.
10. Non-functioning call center.
11. Staffing Gap and low staff motivation, due to lack of sustained growth, welfare, and remuneration.
12. Inadequate operational logistics.
13. Weak internal communication.
14. Employees misconduct and corruption.
15. Weak revenue reconciliation mechanism.
16. Limited Public Awareness and Compliance.
17. Limited Use of Data Analytics and Artificial Intelligence.

OPPORTUNITIES

1. International support for strengthening human resource capacity and revenue administration.
2. Existence of well-established revenue authorities around the world to tap into best practices.
3. Potential to attract, recruit and develop qualified and skilled workers reflecting gender balance within the context of the HR manual.
4. Potential of high yielding informal sector (real property tax, artisanal mining and petty trades).
5. Signing up to local and international agreements to access Third Party Data
6. Availability of local communication/ media channels to enhance tax education.
7. Amendment and Simplification of Tax Legislation
8. Amendment of the LRA Act for fiscal autonomy.
9. Collaboration with external partners
10. Vast communication/media channels presence.
11. Modernization and Automation.
12. Potential to train & develop workforce through staff secondment.
13. Introduction /Implementation of Value-Added Tax.
14. Taxing e-commerce businesses /Cross border digital taxation.
15. Reporting Tax Expenditures.
16. Leveraging Disruptive technology.
17. Regional and global integration

THREATS

1. Lack of interface/integration with CBL, LBR, and sector ministries.
2. Low levels of tax consciousness and compliance from taxpayers
3. Fraud in the revenue system by external actors
4. Low availability of specialized skilled manpower in the local labor market
5. Political Influence or volatile policy environment
6. Cyber security risk/threat
7. Instability of Power and Internet by service providers
8. Negative Public Perception and lack of trust on tax benefits
9. Poor road infrastructure
10. Weak Tax expenditure mechanism

STRATEGIC DIRECTION

THE LIBERIA REVENUE AUTHORITY

GOALS

The LRA has identified 5 key Strategic Goals on which to focus during the 5-year period covered by this plan. Expressed in equal order of priority and importance, they are:

Goal 1 Administer revenue legislation in an effective, fair, and transparent manner

Goal 2 Strengthen Voluntary tax compliance

Goal 3 Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development

Goal 4 Enhance service delivery by leveraging automation and decision-making through data-driven technologies

Goal 5 Strengthen external collaboration and strategic partnership

GOALS, OBJECTIVES, AND OUTCOMES

Goal 1			
Administer revenue legislation in an effective, fair, and transparent manner			
NO	Objectives	Outcomes	
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.1	Strengthened Legal and regulatory frameworks
		1.1.2	Achieve the Revenue Target
		1.1.3	Simplified and published Tax and Customs procedures
		1.1.4	Improved Management and Tax Expenditure Reporting
		1.1.5	Automated and integrated revenue administration systems
		1.1.6	Improved data integrity
		1.1.7	Enhanced reconciliation of all revenue accounts
		1.1.8	Strengthened Domestic Revenue Mobilization
		1.1.9	Improved tax debt management

Goal 2			
Strengthen Voluntary tax compliance			
NO	Objectives	Outcomes	
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.1	Enhanced service delivery.
		2.1.2	Empowered local authorities.
		2.1.3	Enhanced accountability and transparency.
		2.1.4	Improved taxpayers' satisfaction.
		2.1.5	Improved taxpayer compliance.
2.2	Enhance taxpayer knowledge of tax laws, rights, and obligations.	2.2.1	Published taxpayers' "Bill-of Rights"
		2.2.2	Published updated rulings and interpretations.
		2.2.3	Increased media engagement.
2.3	Facilitate legitimate trade and ensure social and border protection	2.3.1	Enhanced trade facilitation.
		2.3.2	Increased effectiveness in combatting illicit trade
		2.3.3	Increased use of technical targeting and detection capabilities on goods and passengers

Goal 3

Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development

NO	Objectives		Outcomes
3.1	Implement an effective Strategic Management System	3.1.1	Enhanced institution and executive management productivity.
		3.1.2	Operationalized CSP using the BSC methodology.
		3.1.3	Effective resource allocation.
		3.1.4	Improved communication, decision-making, and increased productivity through an effective change management framework.
		3.1.5	Effective fleet management system
3.2	Implement Institutional Reforms	3.2.1	Amended LRA Act to include financial autonomy
		3.2.2	Aligned organogram with LRA Business process.
		3.2.3	Modernized revenue administration main-streaming gender balance.
		3.2.4	Improved record management system.
		3.2.5	Improved Internal communication and coordination.
		3.2.6	Re-engineered policies and operating procedures.
		3.2.7	Extend Liberia Women in Taxation (LIWT) beyond the LRA
3.3	Promote risks-based compliance, management, and accountability	3.3.1	Embedded risk culture
		3.3.2	Improved risk identification and mitigation strategy
		3.3.3	Enhanced stakeholders' confidence and engagement
		3.3.4	strengthened risk governance framework
		3.3.5	Improved employees' accountability
		3.3.6	Minimized employees' misconduct and corruption
		3.3.7	Enhanced tax and tax-related crime investigation
		3.3.8	Attained clients' confidence and trust
		3.3.9	Strengthened internal compliance and controls
		3.3.10	Improved annual performance reporting
3.4	Build Capacity and enhance productivity	3.4.1	Enhanced competence, increased motivation and staff retention
		3.4.2	Improved employees' performance through upskilling
		3.4.3	Improved leadership and corporate governance
3.5	Build, upgrade, and secure infrastructure	3.5.1	Constructed LRA HQ, business offices and DI sites
		3.5.2	Upgraded existing LRA HQ and Business offices
		3.5.3	Strengthened Security infrastructure

Goal

4

Enhance service delivery by leveraging automation and decision-making through data-driven technologies

NO	Objectives		Outcomes
4.1	Reduced Systems down time and minimize ICT risks	4.1.1	Improved performance, enhanced security, and continuous availability of Business Systems (LITAS & ASYCUDA)
		4.1.2	Minimized unidentified ICT risks and timely reduction in the frequency and impact of identified ICT risks
4.2	Deploy and operationalize Enterprise Management Software to enhance internal support functions	4.2.1	Procured/developed and operationalized Internal support systems (human resource, finance, procurement, logistics, internal audit, Asset Management, national revenue accounting)
		4.2.2	Strengthened Data Analytics
4.3	Improve ICT governance that will ensure effective and efficient use of ICT in enabling the LRA to achieve its business strategy	4.3.1	Improved management, controls, and technology alignment with business strategy
4.4	Provide integrated, online and self-service systems to taxpayers and other clients that improve taxpayers' compliance and increase revenue	4.4.1	Increased efficiency and effectiveness of business operation

Goal

5

Strengthen external collaboration and strategic partnership

NO	Objectives		Outcomes
5.1	Adhere to local and international performance benchmarks	5.1.1	Improved performance relative to monitoring framework (PEFA, TFA, World Bank, TADAT, RAFIT, etc.)
		5.1.2	Developed and implemented Performance contract with Ministry of Finance and Development Planning
5.2	Strengthen domestic and international cooperation and partnerships	5.2.1	Improved collaboration on Revenue Policy development and implementation
		5.2.2	Improved communication and collaboration with stakeholders
		5.2.3	Improved international tax cooperation and collaboration
		5.2.4	Enhanced knowledge sharing and best practices

PROJECT PORTFOLIO (2025-2029)

Table 4: LRA Project Description, Status and Expected Results

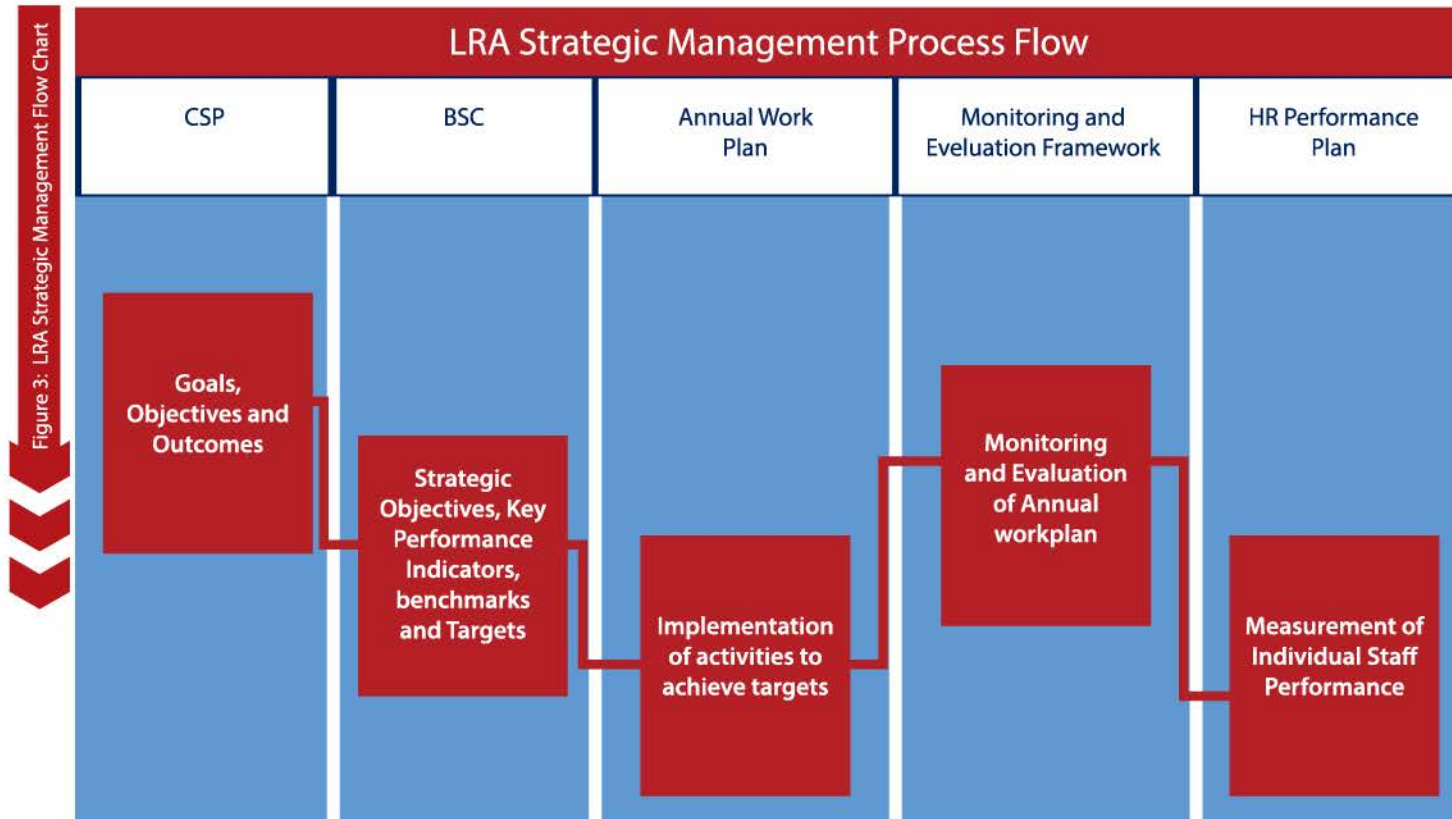
Projects	Description	Status	Expected Result
LITAS	Liberia Integrated Tax Administration System for the management of taxpayer, and the collection and reconciliation of Taxes.	Registration, return processing and payment modules operational and rolled out to one TBO	All Modules functional and rolled out to all Tax Business Offices
VAT	Value Added Tax	VAT draft law at the Legislature	VAT implemented as part of the core taxes
EBM	Electronic Billing Machine	Negotiation with Rwanda Revenue Authority on the acquisition of the system with sponsorship from ECOWAS	EBM implemented for Large and Medium Taxpayers
ASYCUDA Extension	Automated System of Customs Data (ASYCUDA) is a paperless customs tool for facilitating free trade and securing customs revenue.	ASYCUDA extended to Freeport of Liberia, RIA, and Buchanan.	The extension of ASYCUDA to five rural ports (RIA Buchanan, Bo Waterside, Yekepa and Ganta).
Data Cleansing	Maintain the integrity of Tax Administration Data	The administrative data for Large Taxpayers updated	The administrative data for Medium Taxpayers maintained
Real Property Expansion	The expansion of Real Property Taxation in keeping with Decentralization Act.	The expansion of Property Taxation to two (2) Counties	The expansion of Real Property Taxation to six (6) Counties
Transition from PSI to DI	Transition from Pre-shipment Inspection to Destination Inspection	The DI contract was awarded to a Europe-based company, MTS. Implementation is ongoing	New and spacious Destination Inspection (DI) site constructed
National Electronic Single Window	A trade portal where actors involved in international trade can process trade documents and access trade information.	Funding earmarked for National Single Window under the World Bank sponsored LIFT Project	National trade portal developed for all trade actors
Corporate ERP System	A software to manage LRA's day-to-day activities such as accounting, procurement, project management, risk and compliance, and supply chain operations	Funding is being sought to implement project	Effectively managing LRA administrative functions through a single system
Competency Based Program	The Competency based human resource management system is a paradigm shift in human resource management. CBHRM consists of adopting the notion of competency and the results of its analysis as the key dimension in the process of instructing and improving HRM policies, practices and processes. In practice, CBHRM is a series of activities, tools and procedures that help fulfill the mission of the organization and maximize the performance of its staff.	The CBHRM tools developed in 2016, pilot completed in 2017, pending implementation	<ul style="list-style-type: none"> Improved organizational and individual staff performances through a clear indication of the expectations of the different functions and staff within the organization HRM practices strategically, coherently aligned with organizational strategy The Human resource division becomes strategic partner with SMT



MONITORING & EVALUATION

The second corporate Plan of the LRA will be implemented through the annual operational workplans. The annual operational workplans targets will be cascaded through departments, divisions, sections, and units. The Monitoring and Evaluation process will be conducted on a quarterly basis. Focus will be on achievement of the KPIs and implementation of planned strategies and initiatives. Mid-term evaluation will be conducted to review progress in implementation and end term evaluation conducted to inform the next corporate plan.

The process flow below shows how the CSP will be implemented, and evaluation interns of measuring the objectives by formulating KPIs and measurement criteria out of the respective outcomes.



The CSP consists of the Mission and Vision. It catalogs the objectives needed to accomplish the mission so that the vision can be actualized. The BSC methodology is the necessary tool to operationalize and measure the performance of the CSP for the next five years while the annual work plan is the medium through which the activities are implemented to achieve the targets set in the BSC. The performance of the Annual Work plan is monitored and evaluated by the Enterprise Design Quality Assurance and Results Division (EDQARD) while the performance plan measures individual staff output in the CSP Implementation process. The KPIs to be monitored are presented in the Table below.

Objectives	Outcomes	Key performance indicator
1.1 Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.1 Strengthened legal and regulatory frameworks 1.1.2 Maximized Revenue collection 1.1.3 Simplified and published Tax and Customs procedures 1.1.4 Improved Management and Tax Expenditure Reporting 1.1.5 Automated and integrated revenue administration systems 1.1.6 Improved data integrity 1.1.7 Enhanced reconciliation of all revenue accounts 1.1.8 Strengthened Domestic Revenue Mobilization 1.1.9 Improved tax debt recovery	Revenue collection performance
2.1 Decentralize revenue collection to increase voluntary compliance	2.1.1 Enhanced service delivery 2.1.2 Empowered local authorities 2.1.3 Enhanced accountability and transparency 2.1.4 Improved taxpayers' satisfaction 2.1.5 Improved taxpayer compliance	Voluntary compliance increased
2.2 Enhance taxpayer knowledge of tax laws, rights, and obligations	2.2.1 Published taxpayers "Bill-of Rights" 2.2.2 Published updated rulings and interpretation 2.2.3 Increased media engagement	Taxpayers Bill of right and updated rulings published
2.3 Facilitate legitimate trade and ensure social and border protection	2.3.1 Enhanced trade facilitation 2.3.2 Increased effectiveness in combating illicit trade 2.3.3 Increased use of technical targeting and detection capabilities on goods and passengers	% of trade facilitated
3.1 Implement an effective Strategic Management System	3.1.1 Enhanced institution and executive management productivity 3.1.2 Operationalized CSP using the BSC methodology 3.1.3 Effective resource allocation 3.1.4 Improved communication, decision making and increased productivity through effective change management framework. 3.1.5 Effective fleet management	Strategic Management index (Average percentage of LRA Strategic Management Accomplished)
3.2 Implement Institutional Reforms	3.2.1 Amended LRA Act to include financial autonomy 3.2.2 Aligned organogram with LRA Business processes 3.2.3 Modernized revenue administration main-streaming gender balance	% of Institutional reforms implemented

Objectives	Outcomes	Key performance indicator
	3.2.4 Improved record management system 3.2.5 Improved Internal communication and coordination 3.2.6 Re-engineered policies and operating procedures. 3.2.7 Established Liberia Women in Taxation (LIWIT) in the LRA	
3.3 Promote risks-based compliance, management and accountability	3.3.1 Embedded risk culture 3.3.2 Improved risks identification and mitigation strategy 3.3.3 Enhanced stakeholders' confidence 3.3.4 strengthened risk governance framework 3.3.5 Improved employees' accountability 3.3.6 Minimized employees' misconduct and corruption 3.3.7 Enhanced tax and tax-related crimes investigation 3.3.8 Attained client's confidence and trust 3.3.9 Strengthened internal compliance and controls 3.3.10 Improved annual performance reporting	Risk and accountability index (Average percentage of risk and accountability achieved)
3.4 Build Capacity and enhance productivity	3.4.1 Enhanced competence and increased motivation and staff retention 3.4.2 Improved employees' performance 3.4.3 Improved leadership	Capacity and productivity efficiency rate
3.5 Build, upgrade, and secure infrastructure	3.5.1 Constructed LRA HQ, business offices and DI sites 3.5.2 Upgraded existing LRA HQ and Business offices 3.5.3 Strengthened Security infrastructure 3.5.4 Upgraded storage facility 3.5.5 Effective assets management	Real Infrastructure Conformity index (% of infrastructure and conformity achieved)
4.1 Reduced Systems down time and minimize ICT risks	4.1.1 Improved performance, enhanced security, and continuous availability of Business Systems (LITAS & ASYCUDA) 4.1.2 Minimized unidentified ICT risks and timely reduction in the frequency and impact of identified ICT risks	Business systems performance and ICT Risk Management efficiencies
4.2. Deploy and operationalize Enterprise Management Software to enhance internal support functions	4.2.1 Procured/developed and operationalized Internal support systems (human resource, finance, procurement, logistics, internal audit, Asset Management, national revenue accounting)	Internal support systems automation

Objectives	Outcomes	Key performance indicator
	4.2.2 Strengthened Data Analytics	
4.3 Improve ICT governance that will ensure effective and efficient use of ICT in enabling the LRA to achieve its business strategy	4.3.1 Improved management, controls, and technology alignment with business strategy	Business systems efficiency
4.4 Provide integrated, online and self-service systems to taxpayers and other clients that improve taxpayers' compliance and increase revenue	4.4.1 Increased efficiency and effectiveness of business operation	Performance benchmarks adherence efficiency
5.1 Adhere to local and international performance benchmarks	5.1.1 Improved performance relative to monitoring framework (PEFA, TFA, World Bank, TADAT, RAFIT, etc.) 5.1.2 Developed and implemented Performance contract with Ministry of Finance and Development Planning	Performance benchmarks adherence efficiency
5.2 Strengthen domestic and international cooperation and partnerships	5.2.1 Improved collaboration on Revenue Policy development and implementation 5.2.2 Improved communication and collaboration with stakeholders 5.2.3 Improved international tax cooperation and collaboration 5.2.4 Enhanced knowledge sharing and best practices	Partnership and Collaboration Index (PCI) = percentage on average of : 1. revenue policy involvement 2. Stakeholders engagements 3. international tax policies domesticated 4. automation of exchange of information 5. beneficial ownership registered)

CUSTOMERS' CHARTER

CHARTER

LRA's core values are service delivery, commitment, integrity, and teamwork. Our charter contains the mutual expectations of ourselves and our clients.

LRA OBLIGATION TO CUSTOMERS

We commit ourselves to meeting the following maximum standards in ensuring customers' satisfaction:

1. Fostering voluntary compliance
2. Providing clear, complete, accurate and timely guidance to taxpayers to help them understand and meet their obligations under the tax laws.
3. Administering the law fairly, transparently, and consistently.
4. Collecting lawful revenue.
5. Treating taxpayers' information with the utmost confidentiality, unless required otherwise by the law.
6. Treating taxpayers with courtesy, consideration, honesty, and non-discrimination.
7. Providing all lawful assistance that will enable taxpayers to make payments and claims of
8. entitlement.
9. Administering the tax and duties regime in a way that maximizes compliance.
10. Instituting and managing a complaints channel for all clients with equal access and availability
11. Dealing with all complaints promptly, impartially, and in confidence.



CUSTOMERS OBLIGATION TO LRA

In return, the LRA requires taxpayers to comply with all relevant laws, by providing accurate and complete information. Specifically, customers are required to:

1. Deal honestly with the LRA by declaring truthfully the tax and duty which you are due to pay.
2. Provide true and correct information in all contacts with the LRA.
3. Seek only those entitlements and credits which are due.
4. Maintain proper records and accounts, and to ensure that your returns and declarations are completed fully, truthfully, accurately, and timely.
5. Advise LRA in a timely manner of developments that are relevant to tax and customs affairs.
6. Treat LRA officials with politeness and cooperation

THE LRA STRATEGY MAP

A key tool for effectively communicating the LRA's Corporate Strategic Plan (CSP) 2025–2029 to employees and stakeholders is the LRA Strategy Map. This single-page visual outlines how the LRA's strategic objectives are aligned to its overarching goals through a logical cause-and-effect framework—ultimately supporting the Mission and realizing the Vision of mobilizing billions in domestic revenue. The map enables users to easily identify where they contribute within the strategic framework, particularly in achieving the LRA's five core goals.

As seen vividly above, the Strategy Map is structured in tiers:

- Top Tier: Displays the Mission, Vision, and Core Values—the foundational drivers of LRA's strategic direction.
- Three Strategic Perspectives (left-aligned vertically):
 1. Learning and Growth (bottom tier): Focuses on enhancing enterprise productivity, ICT governance, and support systems—forming the foundation of strategic capacity.
 2. Internal Process: Includes trade facilitation, institutional reforms, strategic management systems, and risk-based compliance—all aimed at operational efficiency.
 3. Stakeholder: Encompasses objectives like taxpayer education, performance benchmarks, and strategic partnerships to enhance external impact.

- Top Outcome Tier (Result): Represents the final impact—Maximizing Revenue and Increasing Voluntary Compliance—achieved by delivering on objectives across all lower tiers.

Each objective is positioned according to its strategic alignment. As enterprise capabilities are strengthened (Learning and Growth), internal operations improve (Internal Process), leading to greater stakeholder engagement and trust (Stakeholder), which ultimately enhances performance outcomes (Results). By following this structured path, the LRA aims to successfully deliver on its mission and actualize its vision of becoming a model tax administration committed to collecting billions for national development.





With our taxes,
together, we can
build Liberia.
**Pay tax, we all
enjoy**



CORPORATE STRATEGIC PLAN

LRA Headquarters
ELWA Junction, Paynesville City
Liberia

www.lra.gov.lr