

# Payment Methods at a Glance



0888-572-572  
0770-572-572



[www.lra.gov.lr](http://www.lra.gov.lr)  
[info@lra.gov.lr](mailto:info@lra.gov.lr)

## FAQs on Payment Methods

Welcome To The



Are you ready to pay your taxes and make your contribution to the development of Mama Liberia?

We're here to make it as easy as possible for you.

- ◆ Would you prefer to make a quick run to the LRA Headquarters, any of our service centers?
  - ◆ Would you prefer to make your tax payments right from your mobile phone?
- ◆ Would you prefer to make a quick call to your preferred commercial bank and have them handle the tedious process while you kick your feet up and relax?
- ◆ Would you like to just get on your computer and pay your taxes online using our POS Cards, or your VISA Card?

**We have whatever works for you!**

## Cash Payments



### When can I use physical cash?

You may use cash for amounts less than US \$250.00 or its equivalent in Liberian Dollars. This can be paid at any LRA Service Center at the Central Bank of Liberia (CBL) teller window.



### When do I have to use a Manager's Check?

For Amounts above US \$250.00 or its equivalent in Liberian Dollars, the taxpayer must first go to any Commercial bank and purchase a Manager's Check, and use the Manager's Check to pay your tax at the Central Bank Window at any LRA Service Center.



## Direct Transfer Payment

### What is Direct Transfer Payment?

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

### What makes it different from the payment of taxes through Cash or Manager's Check?

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

### Who benefits from this form of payment?

All Taxpayers who have bank account(s) with **any commercial bank** in Liberia.

### What are the minimum requirements to use this facility?

- Open an account with a local commercial bank, if you don't already have one.
- If you have one, kindly update your bank account information to include your **Tax Identification Number (TIN)**.

## Benefits of Direct Transfer

- Reduction of queuing time at LRA and CBL.
- Most Convenient payment method.
- Reduction in risks of fraud.
- Taxpayers with appropriate infrastructure can issue payment instructions from their offices, the transport costs will be eliminated
- Reconciliations of accounts will be more efficient
- Enhanced information on bank statements for each tax payment.
- Taxpayers will know exactly when their account will be debited and can therefore ensure that their account is funded at that particular time.

### What type of taxes could be paid through this medium?

For now, you could pay either or all of the below listed domestic taxes.

|   |                                              |    |                            |
|---|----------------------------------------------|----|----------------------------|
| 1 | Excise Tax                                   | 9  | W/H on Salaries & Wages    |
| 2 | Corporate Income Tax (Annually)              | 10 | W/H on Rent (Non Resident) |
| 3 | 2% & 4% Presumptive Tax                      | 11 | W/H on Rent (Resident)     |
| 4 | Service Tax                                  | 12 | Real Property Tax          |
| 5 | Domestic Goods Tax                           | 13 | W/H on Gaming Winnings     |
| 6 | W/H on Services Rendered (Non Resident)      | 14 | 4% W/H on Rubber Sales     |
| 7 | W/H on Services Rendered (Resident)          | 15 | W/H on Acquisition Price   |
| 8 | W/H on Int. Dividend, Royalties License Fees |    |                            |

**Note: Customs Duties can NOT BE PAID through Direct Transfer as of now, and must be paid to Central Bank via Cash or Manager's Checks**

## How does it work?

- 1 Obtain Tax Return Form from the LRA website or one of the LRA Taxpayer Service Centers.  
Obtain Transitory Account Payment Instruction Form from any Commercial Bank, LRA Taxpayer Service Center and/or on the LRA website.
- 2 Complete a return for each payment and determine the taxes to be paid. Instruct your bank to debit your account for the amount determined using the payment instruction form.
- 3 Obtain Payment Confirmation Receipt from the Commercial Bank either physically or electronically (e-mail).
- 4 Submit a scanned copy your tax return(s) electronically or physically to LRA for returns processing and updating of your tax account.
- 5 LRA will subsequently update your tax account and issue you a valid receipt within 24 hours after the submission of a copy of your return form.

**Note: As of 2018, all Large and Medium Taxpayers are mandated to use our e-Filing platform to complete their Annual Filing for Corporate Income Tax. However, the platform is available to all taxpayers.**



### What is Orange Money?

- Orange Money is the mobile money service of Orange. Its users can deposit money into an account linked to their mobile phone number, and then access a range of services, send and receive money, buy air-time, buy bundles, pay bills and Pay salary.
- It is now possible to pay for Tax and non-tax services using Orange Money.

### What is it used for?

- It allows taxpayers to make tax payments using their mobile phone.
- It allows taxpayers to pay for non-tax services using their mobile phone.
- It eliminates the need for waiting in lines at banks and LRA Service Centers.

### What can you use it to pay?

| Tax Payments                                                                                                                                                                                                                                             | Service Fees (Non-Tax)                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Corporate Income Tax</li> <li>• Withholding Tax</li> <li>• Personal Income Tax</li> <li>• Real Estate Tax</li> <li>• Business Tax 2%</li> <li>• Business Tax 4%</li> <li>• GST</li> <li>• Excise Tax</li> </ul> | <ul style="list-style-type: none"> <li>• Birth Certificate</li> <li>• Marriage Certificate</li> <li>• Travel Clearance (passport)</li> <li>• Fire Inspection fees</li> <li>• Business Registration Renewal Fees</li> </ul> |

| Daily Weekly and Monthly Transaction Limits for Orange Money |                                                   |                                                  |                                                                               |                                            |
|--------------------------------------------------------------|---------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------|
| Limits<br>Or equivalent in<br>Liberian Dollars               | Levels                                            |                                                  |                                                                               | Over the<br>Counter<br>(OTC)               |
|                                                              | 1                                                 | 2                                                | 3                                                                             |                                            |
| Max. Balance                                                 | 1,000                                             | 4,000                                            | 10,000                                                                        | Single<br>Transaction<br>Limit of<br>\$100 |
| Aggregate<br>Daily                                           | 250                                               | 1,000                                            | 2,000                                                                         |                                            |
| Aggregate<br>Monthly                                         | 2,000                                             | 8,000                                            | 20,000                                                                        |                                            |
| Identification<br>Means                                      | Flexible, to<br>be<br>established by<br>providers | Driver's<br>License,<br>Passport, or<br>Voter ID | Level 2 ID + Utility<br>Bill, Income Tax<br>Certificate or Bank<br>Statement. |                                            |
| Note: All Prices listed are in US Dollars                    |                                                   |                                                  |                                                                               |                                            |

## Transaction Steps

- Visit any Orange Money agent, POS, or store to set up an Orange Money account with an ID.  
Deposit money on wallet in USD or LRD or both.  
Ensure the mobile wallet contains sufficient funds to make tax payments and pay service charges.
- Taxpayer prepares or file tax return in consultation with all relevant documentations to ascertain the tax liability.
- Dial \*144# to access **Orange Money** and select **Tax Payment** from the USSD menu. Customer will be asked to provide the following information:
  - 1) Currency
  - 2) Tax Type
  - 3) Taxpayer Identification Number (TIN)
  - 4) Tax Period
  - 5) Tax year,
  - 6) Tax Payment Amount
- Once the taxpayer enters his information, the TIN will be validated.  
If the TIN is not validated, the user will be informed that the TIN is not correct and he will be asked to: retry or contact LRA for clarification.  
If the TIN is validated, taxpayer must confirm payment amount and payment fee by entering his PIN code
- The taxpayer receives an SMS from Orange Money confirming the payment.
- The taxpayer receives an SMS from LRA (sender name will appear as: MM-LRA) confirming the payment.
- Taxpayer shows the confirmation SMS from LRA as proof of payment to the LRA agent.
- LRA agent accesses the web portal provided by Orange Money to confirm Tax payment using Orange Money
- Transaction is completed.

### Orange Money Fees Table

| USD         | LRD           | Rate Fee |
|-------------|---------------|----------|
| 0-50        | 0-6750        | 1.50%    |
| 50.01-100   | 6751-13500    | 1.20%    |
| 100.01-400  | 13501-54000   | 1.00%    |
| 400.01-500  | 54001-67500   | 0.90%    |
| 500.01-600  | 67501-81000   | 0.80%    |
| 600.01-700  | 81001-94500   | 0.70%    |
| 700.01-800  | 94501-108000  | 0.60%    |
| 800.01-900  | 108001-121500 | 0.55%    |
| 900.01-2000 | 121501-270000 | 0.50%    |



### What is MTN Mobile Money?

- MTN Mobile Money is the mobile money service of MTN Lonestar. Its users can deposit money into an account linked to their mobile phone number, and then access a range of services, send and receive money, buy air-time, buy bundles, pay bills and Pay salary.
- It is now possible to pay for Tax and non-tax services using MTN Mobile Money.

### What is it used for?

- It allows taxpayers to make tax payments using their mobile phone.
- It allows taxpayers to pay for non-tax services using their mobile phone.
- It eliminates the need for waiting in lines at banks and LRA Service Centers.

#### Tax Payments

- Corporate Income Tax
- Withholding Tax
- Personal Income Tax
- Real Estate Tax
- Business Tax 2%
- Business Tax 4%
- GST
- Excise Tax

#### Service Fees (Non-Tax)

- Birth Certificate
- Marriage Certificate
- Travel Clearance (passport)
- Fire Inspection fees
- Business Registration Renewal Fees

Fees Table

| LRD (\$)   |            |          | USD (\$) |          |       |
|------------|------------|----------|----------|----------|-------|
| Min        | Max        | Fee      | Min      | Max      | Fee   |
| \$ 1       | \$ 649     | \$ 80    | \$ 1     | \$ 5     | \$ 1  |
| \$ 650     | \$ 2,000   | \$ 150   | \$ 6     | \$ 15    | \$ 1  |
| \$ 2,001   | \$ 5,000   | \$ 175   | \$ 16    | \$ 40    | \$ 1  |
| \$ 5,001   | \$ 8,000   | \$ 200   | \$ 41    | \$ 60    | \$ 2  |
| \$ 8,001   | \$ 10,000  | \$ 220   | \$ 61    | \$ 75    | \$ 3  |
| \$ 10,001  | \$ 20,000  | \$ 300   | \$ 76    | \$ 150   | \$ 3  |
| \$ 20,001  | \$ 30,000  | \$ 350   | \$ 151   | \$ 250   | \$ 3  |
| \$ 30,001  | \$ 40,000  | \$ 400   | \$ 251   | \$ 300   | \$ 4  |
| \$ 40,001  | \$ 50,000  | \$ 450   | \$ 301   | \$ 400   | \$ 4  |
| \$ 50,001  | \$ 60,000  | \$ 500   | \$ 401   | \$ 500   | \$ 5  |
| \$ 60,001  | \$ 70,000  | \$ 550   | \$ 501   | \$ 800   | \$ 5  |
| \$ 70,001  | \$ 80,000  | \$ 600   | \$ 801   | \$ 1,000 | \$ 6  |
| \$ 80,001  | \$ 90,000  | \$ 650   | \$ 1,001 | \$ 1,300 | \$ 6  |
| \$ 90,001  | \$ 100,000 | \$ 700   | \$ 1,301 | \$ 1,800 | \$ 7  |
| \$ 100,001 | \$ 125,000 | \$ 750   | \$ 1,801 | Above    | \$ 10 |
| \$ 125,001 | \$ 265,000 | \$ 800   |          |          |       |
| \$ 265,001 | Above      | \$ 1,300 |          |          |       |

### Requirements

- MTN Mobile Money account
- TIN
- Sufficient funds  
(for the tax amount and the service charge)

### Recharging

To put money on their account the subscriber can go to any MTN Mobile Money agents, shop or POS'.

### Transaction Steps

| Taxes |                                               | Services (Non-Tax) |                                               |
|-------|-----------------------------------------------|--------------------|-----------------------------------------------|
| 1     | Dial *156# to access Mobile Money             | 1                  | Dial *156# to access Mobile Money             |
| 2     | Select 2 to Pay Bill                          | 2                  | Select 2 to Pay Bill                          |
| 3     | Select 4 to Pay Taxes and Fees                | 3                  | Select 4 to Pay Taxes and Fees                |
| 4     | Select 1 for Tax Payment and enter TIN Number | 4                  | Select 2 for Non-Tax Fees                     |
| 5     | Select Tax Type                               | 5                  | Select Fee Type                               |
| 6     | Select Tax Period (Month, Quarter, Year)      | 6                  | Select Tax Period (Month, Quarter, Year)      |
| 7     | Select the Currency for Payment (USD, LRD)    | 7                  | Select the Currency for Payment (USD, LRD)    |
| 8     | Enter the Amount                              | 8                  | Enter the Amount                              |
| 9     | Confirm transaction by entering the PIN code  | 9                  | Confirm transaction by entering your PIN code |

Confirmation message is received that payment is made

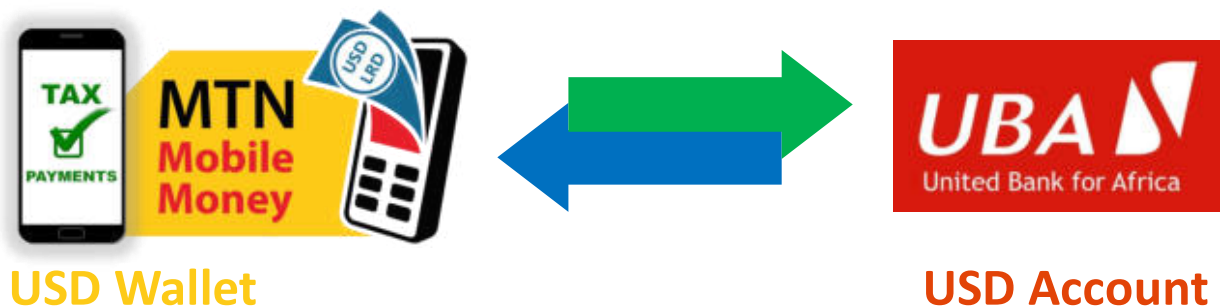
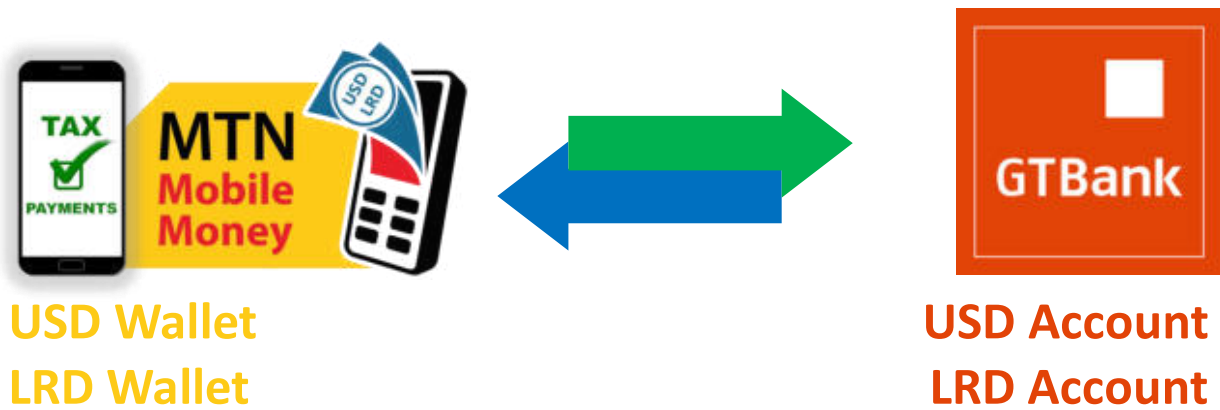
## Mobile Money Push/Pull Service

You can now use your Mobile Money wallet to pay your taxes directly from your GT Bank or UBA Account.

Simply dial \*156\*7# and follow the instructions.

**Note: UBA Liberia currently only supports the Push/Pull service for their USD Accounts ,but are working to have LRD available soon.**

# Mobile Money Push/Pull Service



## POS/VISA Card Payments

With our new POS Service, this allows you to get online and pay your Taxes and Customs Duties via your LRA POS Card, or your VISA Debit Card.

You can also walk in to any of our ports of entry, such as the Freeport of Monrovia, and use your POS/VISA Card to make customs duty payments, or to the LRA Headquarters to make tax payments.

# POS/VISA Card Payments



Our aim is to make your customer experience with us as smooth and efficient as possible, and we hope that by making all these methods available, we have done just that, and we can build Mama Liberia Together.

A Production of the  
**Liberia Revenue Authority**

ELWA Junction  
Paynesville, Liberia

**0888-572-572**  
**0770-572-572**

Visit us at [www.lra.gov.lr](http://www.lra.gov.lr) or contact us at [info@lra.gov.lr](mailto:info@lra.gov.lr) for all your tax-related inquiries

**Building Mama Liberia together with our Taxes**