



Domestic

Real Property Tax
 Withholding
 Excise Tax
 Personal Income Tax (PIT)

Corporate Income Tax (CIT)
 Partnership income Tax
 Royalties
 Goods & Services Tax (GST)

Customs

Excise Tax
 Import Duties

WHEN TO PAY?

	Tax Type	Tax Rate	Due Dates
MONTHLY	Withholding		
	1. Personal Income Tax (PIT) Wages/Salary	See PIT Table	Due by 10th day of succeeding month.
	2. Rent	Resident 10% Non-Resident 15%	
	3. Interests and Dividends	15%	
	4. Board & Management Fees	Resident 10% Non-Resident 15%	
	5. Board & Management Fees (Renewable & Non-Renewable Sectors)	6%	
	6. Contracts	10%	Due by 21st day after month ends.
	7. Gambling	20%	
	8. Excise Tax	See Excise Table	
	9. Goods & Services Tax	10%-15%	
	Royalties		
QUARTERLY	1. Iron Ore (Resident & Non-Resident)	4.5%	Due by 10th day of succeeding month.
	2. Gold (Resident and Non-Resident)	3%	Due dates per Mineral Development Agreement or Contract.
ANNUAL	3. Commercial Diamonds (Resident & Non-Resident)	5%	
	1. Presumptive Tax (Small Tax Division) (Advance Payment)	4%	Due within 15 calendar days following the end of each quarter.
	2. Turnover Tax (MTD and LTD) (Advance Payment)	2%	
	18. Real Estate Tax	0.14% to 4.5%	January to July 1st.
	19. Individual Income Tax	5% to 25%	On or before March 31st.
	20. Partnership Income Tax (The partnership as a legal person is not subject to Corporate Income Tax, but members of the partnership are taxed).	5% to 25%	Three months after end of calendar or fiscal year.
	21. Corporate Income Tax	25%	
	22. Mining Project	30%	
	23. Petroleum Project	30%	
	24. Rice Production	15%	



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WHERE TO PAY?

• **LRA Headquarters**



LRA Service Windows

- Freeport of Monrovia
- Liberia Business Registry
- Ministry of Commerce
- Ministry of Finance and Development Planning
- Ministry of Foreign Affairs
- Ministry of Justice
- Ministry of Labor
- Ministry of Lands, Mines & Energy
- Ministry of Transport

Tax Business Offices (TBOs)

- | | | |
|---------------|--------------|----------------|
| • Bensonville | • Ganta | • Paynesville |
| • Bomi | • Gbarnga | • Rivercess |
| • Bopolu | • Grand Kru | • Sanniquellie |
| • Buchanan | • Greenville | • Tappita |
| • Cape Mount | • Harper | • Voinjama |
| • Duala | • Kakata | • Webbo |
| • Foya | • Marshall | • Zwedru |



Customs Business Offices (CBOs)

- Bo-waterside
- Butuo
- Ganta
- Harper
- Jorwah
- Loguatu
- Mendicorma
- Parcel Post
- Toe Town
- Yeala

HOW TO PAY?

1—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.

2—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

3—Direct Transfer

For any amount, this method uses your bank account to transfer.

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.

4—Mobile Payment

*For any amounts up to a maximum of US \$2,000 Daily or US \$20,000 Monthly on either Orange Money (*144#) or LoneStar MTN Mobile Money *156#).*

This form of payment was instituted to ease the process of payment of taxes and non-tax governmental services using your cellphone from the comfort of your home or your office.

5—POS / VISA Debit Cards

With this service, you can now pay your taxes and fees online, or at any of our LRA Service Centers using your VISA Debit Card, or our dedicated LRA POS Card.