

*Corporate
Strategic Plan*

Fiscal Years

2016/2017 - 2020/2021

SNAP SHOT

OUR CORE VALUES

Service

Commitment



Teamwork

Integrity

Table of Contents **Acronyms**

Chairman's Message	4
Minister's Message	5
Commissioner General's Message	6

1. About The Liberia Revenue Authority

1.1 Core Values	7
Vision and Mission	9

2. Strategic Direction..... 10 - 11

2.1 Strategic Goals, Objectives and Outcomes - 16

3. Customers' Charter.....17

AFT	Agenda for Transformation
ASYCUDA	Automated System for Customs Data
B&F	Budget and Finance
BOD	Board of Directors
BOT	Build, Operate and Transfer
CBL	Central Bank of Liberia
CET	Common External Tariff
CG	Commissioner General
CMPA	Communications, Media and Public Affairs
CPM	Corporate Performance Management
CSP	Corporate Strategic Plan
DCGAA	Deputy Commissioner General Administrative Affairs
DCGTA	Deputy Commissioner General Technical Affairs
DFA	Department of Fiscal Affairs
ECOWAS	Economic Community of West African States
EDQARD	Enterprise Design, Quality Assurance and Results Division
ERMCD	Enterprise Risk Management and Compliance Division
EU	European Union
EVD	Ebola Virus Disease
FLEGT	Forest Law Enforcement, Governance and Trade
FMT	Financial Management Team
FY	Fiscal Year
GDP	Gross Domestic Product
GOL	Government of Liberia
GSD	General Services Department
GST	Goods and Services Tax
HFO	Heavy Fuel Oil
HQ	Headquarters
HR	Human Resources
HRM	Human Resource Management
IAA	Internal Audit Agency

IAD	Internal Audit Department
ICT	Information and Communication Technology
INB	In Budget
IT	Information Technology
LISGIS	Liberia Institute of Statistics & Geo-Information Services
LRA	Liberia Revenue Authority
MFD	Ministry of Finance & Development Planning
MIS	Management Information Systems
MISD	Management Information Systems Division
MOH	Ministry of Health and Social Welfare
NRARS	National Revenue Accounting and Reconciliation Section
OPRS	Office of Professional Responsibility Section
PED	Professional Ethics Division
PEFA	Public Expenditure and Financial Accountability
PSSPD	Policy, Statistics and Strategic Planning Division
RAFIT	Revenue Administration Fiscal Information Tool
RDBMS	Relational Database Management System
SIGTAS	Standard Integrated Government Tax System
SWOT	Strengths, Weaknesses, Opportunities and Threats
TADAT	Tax Administration Diagnostic Assessment Tool
TAS	Tax Administration System
TIEA	Tax Information Exchange Agreement
TPSD	Taxpayer Services Division
UNDP	United Nation Development Programme
UNMIL	United Nations Mission in Liberia
USD	United States Dollars
VAT	Value Added Tax
VPA	Voluntary Partnership Agreement
WCO	World Customs Organization
WHO	World Health Organization
WTO	World Trade Organization

Chairman's Message



The creation of the Liberia Revenue Authority (LRA) marked a significant step forward on the road to economic recovery and reconstruction in Liberia. It has provided for a modern and effective means of assessing and collecting revenues which will in turn, help to fund essential social services and important government operations.

Since the start of its operation in July of 2014, much has been achieved in laying the groundwork for a modern and strong LRA. The Board of Directors has had the privilege of contributing to this development work and has provided guidance and oversight to many significant new directives and the development of an administrative and policy framework. The challenges have been many but we are certain that the outcomes will be rewarding.

It is now my great pleasure as the first Chair of the LRA Board of Directors to endorse the LRA Corporate Strategic Plan FY 2016/2017 - FY 2020/2021. With this first Strategic Plan, the LRA has embarked on a journey of transformation and continuous improvement. The Plan provides a comprehensive blueprint for the creation of a professional, client-

focused organization that operates effectively, responding in a timely manner to the needs of its customers. It outlines a clear path towards a successful operation - complete with objectives and outcomes. The Plan has also set the stage for a robust system of performance management (the details of which are currently being finalized with external assistance), which is an essential element of all modern and successful organizations.

The road ahead will continue to challenge us and will demand dedication, hard work, and focused stakeholder engagement. Considerable progress has been made along these lines, and more is imminent. On behalf of the Board, I would like to re-confirm our commitment to the mission, vision, and values of the LRA and to the establishment of a successful revenue authority that will exceed all expectations.



Robert C. Tubman
Chairman, Board of Directors

“The road ahead will continue to challenge us and will demand dedication, hard work, and focused stakeholder engagements. Considerable progress has been made along these lines, and more is imminent.”

Minister's Message



With the establishment of the Liberia Revenue Authority (LRA), the Government of Liberia has achieved a significant milestone on the road to public financial management reforms.

The decision to create the LRA was driven by the need for a re-structured and semi-autonomous institution focusing on revenue administration, collection and enforcement. Improving revenue generation targets with professionalism and integrity as enshrined in its mandate.

The Liberia Revenue Code and the LRA Act are two important reference pillars for the LRA. Other tax laws and related revenue treaties to which the government has committed are inclusive in the

“As a key partner in this journey, the Ministry under my leadership and beyond will continue to provide direct support and to work closely with the LRA in order to stimulate the realization of the government’s vision...”

framework for its operations. Our government has embarked on the ambitious and complex Agenda for Transformation of Liberia. The Agenda requires significant resources to continuously improve and deliver needed public services, maintain peace, security and the rule of law.

In addition, the government is gradually effecting economic transformation in infrastructure, to meet food security and social development needs in health, education, and basic public services. Revenue generation is central to achieving our development objectives.

A functional and effective LRA is a necessary and cogent underpin for lubricating and thereby facilitating the attainment of Liberia’s vision of a middle income status by 2030.

This first Corporate Plan for the LRA assembles the platform for a more efficient and effective revenue administration in our country. It articulates four fundamental strategic goals for achievement over a five years horizon.

It shall also serve as a reference point for business operational plans, work plans, and performance measurement that will drive planning and decision-making at all levels of the organization. Adherence to the Corporate Plan, together with continued commitment on the part of LRA’s leadership, including its Board of Directors and national support will result in the creation of an even stronger and dynamic organization.

As a key partner in this journey, the Ministry under my leadership and beyond will continue to provide direct support and to work closely with the LRA in order to stimulate the realization of the government’s vision of reforming its revenue administration system and domestic resource mobilization for the national good.

A handwritten signature in blue ink, reading 'Amara M. Konneh'.

Amara M. Konneh
Minister of Finance and Development Planning

Commissioner General's Message



July 2014 celebrates the birth of the Liberia Revenue Authority (LRA). The fulfilment of LRA's mandate and the ongoing transformation of revenue administration marks the commencement of a new era in Mama Liberia.

During my professional tenure at the LRA, I aim to attain the annual revenue targets as well as to lay the building blocks for a solid and professional organization that is underpinned by institutionalized integrity and accountability. This will serve as the basis for realizing the vision and mission of a radiant professional revenue administration and for operationalizing an efficient model for revenue collection and service delivery. The Authority is

“I am certain that this first Corporate Strategic Plan will provide the platform for building a strong LRA that will serve Liberia and Liberians very well in the years to come.”

committed to transparently, equitably and fairly administering the assessment and collection of all lawful revenues, ensuring compliance with the Liberia Revenue Code, and facilitating legitimate trade.

In furtherance of the needed transformation, I am pleased to endorse the first Five-Year Corporate Strategic Plan (CSP) of the LRA. A critical success factor for any newly established organization is to document a clear vision and mission and to establish a solid strategic planning system that maps the route for attaining the desired sustainable transformation. Accordingly, this plan marshals the envisaged transformation and modernization agenda for the LRA over the next five years.

The implementation of our CSP requires the committed involvement of staff, management, the Board, and our external stakeholders including sector ministries and the international donor community who have strongly supported our efforts to establish this institution. By necessity, during our embryonic 12 months, we continue the process of stabilizing the institutional framework of the LRA, while concomitantly focusing on the attainment of our

core mandate of collecting the lawful revenues due to the people of Liberia. We have successfully reached and exceeded the approved revenue target for FY2014/2015 by US\$20 million, thereby providing additional unplanned resources to Government. It is noteworthy that this performance was achieved despite the Ebola epidemic.

I am indeed profoundly elated to be the first Commissioner General of the Liberia Revenue Authority. With strong collaboration with the relevant ministries and agencies, the Legislature, the Judiciary, local and international partners, and the determined and dynamic staff of the LRA, I have the confidence that the good work of the LRA will triumph despite the numerous obstacles we face now and in the future. I am also certain that this first Corporate Strategic Plan will provide the platform for building a strong LRA that will serve Liberia and Liberians very well in the years to come.

Elfrieda Stewart Tamba
Commissioner General

1.1 | Core Values

Always in pursuit of our core values



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

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



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)

Team Work

- 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



An evening view of Tubman Boulevard, Monrovia, Liberia

Building Mama Liberia together



VISION

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

MISSION

To professionally, fairly, transparently and effectively collect lawful revenue; facilitate legitimate trade and social protection or the people of Liberia

2. Strategic Direction

The LRA has identified 4 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

Maximize voluntary compliance.

Goal 3

Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities.

Goal 4

Transform revenue administration by utilizing effective Information and Communication Technology (ICT).

Three sources are being eyed for funding the LRA Five-Year Corporate Strategic Plan (CSP), namely the allocation from the Government of Liberia expenditure budget (INB), Build, Operate, and Transfer (BOT) arrangements with private partners, and contributions from donors and development partners (Other).

The total program cost of the LRA's Five-Year CSP is estimated to be US\$268.8 million. The total INB cost estimate is US\$126 million; public private BOT partnerships cover an estimated US\$100 million, and overall funding requirements from other sources including donor support amounts to US\$42.8 million.

The following performance log frame contains the objectives associated with the four aforementioned strategic goals as well as their respective target outcomes. The goals and associated outcomes contained herein form the basis for the formulation of LRA's annual business plans. LRA's estimated funding requirements for each year are also aligned with the objectives and outcomes.



STRATEGIC GOALS, OBJECTIVES AND OUTCOMES

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner.

OBJECTIVE	OUTCOME
1.1 Generally attain the revenue targets	<ul style="list-style-type: none"> 1.1.1 Revenue targets for Domestic Tax Department attained 1.1.2 Revenue targets for Customs Department attained 1.1.3 Risk-based audits for Domestic Tax and Customs, and Customs examinations implemented 1.1.4 Revenue debt management strategy developed and implemented 1.1.5 Domestic Resource Mobilisation strategy, including revenue protection developed and implemented 1.1.6 Tax base broadened
1.2 Increase effectiveness in the administration of tax (including real estate) and customs operations	<ul style="list-style-type: none"> 1.2.1 Up-to-date and simplified tax and customs procedures, forms and public information material easily accessible to taxpayers 1.2.2 Improved management and reporting of Customs-related exemptions and tax expenditures 1.2.3 Policies and Operating Procedures for business units developed and implemented 1.2.4 Comprehensive compliance management program developed and implemented for all tax types, taxpayer categories and sectors, and use of risk-management tools in SIGTAS and ASYCUDA maximized 1.2.5 Reliable revenue data to support management decisions and policy development are electronically generated, published, and easily accessible 1.2.6 Administrative regulations and professional standards for customs brokers and tax practitioners established and upheld

1.3

Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade

- 1.3.1 Tax code, and tax and customs policy regulations simplified in collaboration with the MFDP and made easily accessible to taxpayers
- 1.3.2 Improved capacity and effective collaboration on Revenue Policy development
- 1.3.3 LRA-related WTO and WCO commitments implemented
- 1.3.4 ECOWAS Common External Tariff(CET) migration plan ratified and implemented
- 1.3.5 LRA VAT administration readiness assessed, and administrative framework for implementation developed and implemented

1.4

Increase domestic and international cooperation and partnerships

- 1.4.1 Memorandums of cooperation and collaboration with domestic stakeholders completed and implemented
- 1.4.2 TIEA and other cooperation and collaboration with regional and international organization established and effective
- 1.4.3 Data exchange protocol with relevant domestic and international partners established

Goal 2: Maximize voluntary compliance.

OBJECTIVE



2.1

Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information

- 2.1.1 Taxpayer education strategy developed and programs implemented
- 2.1.2 Education and information materials professionally developed and accessible through multiple channels
- 2.1.3 Complete and up-to-date rulings and interpretations published
- 2.1.4 Taxpayer "Bill of Rights" established, published and adhered to
- 2.1.5 Taxpayer liaison officers introduced
- 2.1.6 Taxpayers' compliance, including employees of LRA and all other branches of Government, maximized

2.2

Diversify, expand and enhance service delivery and consistency in taxpayer treatment

- 2.2.1 Clear, simple and consistent external service standards established, communicated and largely achieved
- 2.2.2 Clear, simple and consistent operating procedures established and implemented LRA wide
- 2.2.3 E-based services, information and interactive options available to taxpayers
- 2.2.4 LRA service offerings diversified at service centers and number of centers strategically expanded
- 2.2.5 Timely and accurate processing of taxpayer enquiries and other transactions
- 2.2.6 Generally positive client feedback on service, information and facilitation

2.3

Attain a high level of client confidence and trust through prompt, courteous, fair, and professional treatment

- 2.3.1 Improved and timelier administration of protests and objections
- 2.3.2 Effective internal and external communication strategy and programs developed and implemented
- 2.3.3 Professional integrity standards and strategy developed and communicated to employees and taxpayers
- 2.3.4 Employee misconduct, corruption, and less-than-acceptable performance in service delivery addressed through established disciplinary protocols quickly and effectively

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, and technical and real infrastructural capacities.

OBJECTIVE

OUTCOME

3.1

Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)

- 3.1.1 A 5-year Corporate Strategic Plan developed, adopted and communicated internally and externally
- 3.1.2 Annual business plans, detailed work plans, and corresponding expenditure budget and procurement plan completed prior to commencement of fiscal year
- 3.1.3 Change management framework and strategy developed and implemented across the organization
- 3.1.4 Timely and cyclical corporate performance monitoring reviews and updates of the CSP and business plan executed
- 3.1.5 Robust reform and project management structures and personnel in place to support LRA business and technological development initiatives.

3.2

Improve technical capacity, accountability, and productivity

- 3.2.1 HR strategies that support employee wellbeing, professional development, employee retention, succession planning, and reward outstanding performance implemented
- 3.2.2 Formal and informal redress mechanisms to address employee concerns and grievances implemented and sustained
- 3.2.3 Management and employee accountability frameworks and robust performance management system implemented
- 3.2.4 Training plan implemented with emphasis on technical training and certification.
- 3.2.5 Internal service standards introduced for all technical and administrative functions, including but not limited to procurement, budget and finance, human resources, logistics and security
- 3.2.6 Internal compliance with laws and standards ensured, for effectiveness and integrity of revenue administration.
- 3.2.7 Modern Job tools provided and maintained

3.3

Adhere satisfactorily to local and international performance benchmarks

3.3.1 Performance contract with Board of Directors developed, implemented and adhered to.

3.3.2 Performance contract with Ministry of Finance and Development Planning (MFDP) developed, implemented and adhered to.

3.3.3 Satisfactory performance under monitoring tools such as PEFA, World Bank's Doing Business, TADAT, RAFIT and other indicators achieved

3.3.4 Commitments made to donors and development partners fulfilled

3.4

Own, upgrade and secure real infrastructure

3.4.1 LRA HQ constructed and fully equipped

3.4.2 LRA Business offices (field offices) in urban and rural areas upgraded and branded, and key construction implemented

3.4.3 Living accommodations for LRA rural staff upgraded and key constructions implemented

3.4.4 Security strategy for LRA facilities and assets developed, document and implemented.



Goal 4: Transform revenue administration by utilizing effective Information and Communication Technology (ICT).

OBJECTIVE	OUTCOME
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4.1

Deploy and operationalize modern revenue administration technology to improve compliance and effectiveness

- 4.1.1 Comprehensive IT strategy and service standards for all core and internal functions, including disaster recovery plan, developed and implemented
- 4.1.2 All core business systems' (SIGTAS and ASYCUDA) modules are fully utilized, upgraded as applicable, interfaced, deployed, available and reliable
- 4.1.3 Core business processes are re-engineered, documented, and fully supported by management information systems
- 4.1.4 E-registration, E-filing, Bank and E-payments (including mobile money), Electronic tax cash registers, revenue debt management systems, reporting and data warehousing tools, and other tax administration technology acquired, installed and fully operational
- 4.1.5 IT Infrastructure, including end-user devices, data center, disaster recovery and connectivity upgraded, enhanced and reliable
- 4.1.6 Rural and urban field offices reliably connected to core business systems through mobile collection points and other available management information systems infrastructure

4.2

Deploy and operationalize essential enterprise management software and enhance internal support functions

- 4.2.1 Electronic document management system defined, developed and implemented
- 4.2.2 Internal support systems (human resource, finance, procurement, logistics, internal audit and national revenue accounting) procured, customized, localized and operationalized
- 4.2.3 Internal support business processes are re-engineered, documented, and fully supported by management information systems



3. Customers' Charter

3.1 | Charter

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



3.2 | LRA's Obligations to Customers

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

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

3.3 | Customers' Obligations 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:

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

Revenues 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.

Red Light District, Paynesville, Liberia



Gold



Diamonds



Iron Ore



Timber



Rubber



Electricity
across
Liberia



Affordable
and quality
healthcare
for all



Liberia needs Development.

Well-equipped



schools for all

Far-reaching



road network


With our taxes, we can build Mama Liberia!

Clean running
water in every
Liberian home



Increased
employment
opportunities





**“...THIS PLAN MARSHALS THE ENVISAGED
TRANSFORMATION AND MODERNIZATION
AGENDA FOR THE LRA OVER THE NEXT
FIVE YEARS.”**

Corporate Strategic Plan

LRA Headquarters,
ELWA Junction, Paynesville
Monrovia, Liberia

www.lra.gov.lr