

REVENUE WATCH



July-September 2018

Revenue Review is a Quarterly publication of the Liberia Revenue Authority

Volume 1 , Issue 5



Growing The Revenue Beyond **us\$500m**



DCGTA's
Confirmation
Speech



LRA Takes Tax
Education
To The Churches

Our Core Values



Our Vision

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

Our Mission

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



Message from the Commissioner General

Thomas Doe Nah

Commissioner General/CEO
Liberia Revenue Authority (LRA)

I am delighted to invite you to join the readership of the Revenue Watch—one of our platforms of proactively providing information to the public. An important national institution like the Liberia Revenue Authority (LRA) is enormously under moral obligation to, at all times, provide information and awareness to the public on its activities—and their roles as well. This effort is even more reinforced by the country's Freedom of Information law.

The fact that we collect taxes from the public clearly speaks to the veracity that we have to be open and ready at all times not only to provide information but also to create awareness and deliver the required education to help taxpayers and would-be taxpayers to comply with their tax obligations. This means we must be in the business of proactive disclosure of tax information.

This is why I have repeatedly stressed the importance of communicating with and building mutual relations and partnership with the taxpayers who are our customers. Certainly, without the taxpayers, there would be no need for the existence of the LRA, least to think of producing this magazine.

Transparency with taxpayers and accountability in our dealings have to be the hallmark of the LRA. Transparency would entail opening up the LRA to public scrutiny and being responsive to the information needs of our customers (citizens and businesses), while accountability requires us to efficiently report what has been collected from you and for your benefit.

The production of this Magazine, therefore, is part of this pile of transparency and outreach initiatives. This quarterly Magazine is a compilation of key activities of the LRA over the last quarter, spanning July to September. I hope you will find pleasure reading this production which is a mixture of educative and general information on the work of the LRA and responsibility of taxpayers.

Whether online or in paper copy, I thank you for fulfilling the purpose for which we produced it: reading!

REVENUE WATCH

MAGAZINE

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Letter From The Managing Editor



D. Kaihenneh Sengbeh
*Manager of Communications
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It's always a great pleasure to welcome you to our quarterly news magazine. That is the reason why we work so hard to make you grab a copy and get adequately informed about our work at the Liberia Revenue Authority.

We do incontestably believe that the ceaseless provision of gen, especially to educate taxpayers and the general public about taxation, is our bound duty.

In an integrity and revenue collection institution like the LRA, the public rights to know is of great importance, and that's why we remain proactive in our tax education and information dissemination drives.

This Revenue Watch is just one of many channels via which we choose to reach out to taxpayers and the general public (including you) with huge amounts of relevant information the public needs to know about the work of the LRA as well as their responsibilities of paying taxes to the state.

This edition, the first of four for the 2018/2019 fiscal year, is loaded with

key happenings of the LRA for the first quarter—spanning from July 1 to September 30. This edition contains at least 20 important stories, feature articles, interviews, taxpayer education information as well as other pieces of information that will help you become a compliant tax payer.

Making this edition a success would not have been possible without the full cooperation of my hardworking editorial team as well as those who contributed articles and responded to interview questions and many other queries. These epitomizes the core values of the LRA –Service, Teamwork, Integrity and Commitment.

While thanking my team and contributors for the hard work and efforts they invested in producing this work, my hope is that you will enjoy reading and get adequately informed. Our lines will be opened for suggestions for improvement.

Thanks a million, and enjoy yourself flipping the pages of the Revenue Watch.

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**CUSTOMS BUSINESS
OFFICES AND LOCATIONS**


**RURAL TAX BUSINESS OFFICE
AND LOCATIONS**

**URBAN: SERVICE CENTERS
AND LOCATIONS**

TAX DUE DATES



Meet Commissioner General Thomas Doe Nah



Mr. Thomas Doe Nah is an experienced civil society actor and financial sector professional that has worked and advocated for improved governance systems in post conflict Liberia. He has over twenty-five years of experience in banking, non-governmental sector management and is an avid promoter of technology as a means to getting things done.

Mr. Nah has been a promoter of good governance and access to information in public service through his work as Program Lead at the Carter Center, and Executive Director of the Center for Transparency and Accountability in Liberia (CENTAL), which he co-founded and is now the National Chapter of Transparency International (TI).

He has worked in the Economic and Commercial Section at the United States Embassy in Monrovia and in that role contributed to the resuscitation of economic governance structures and institutions in post war Liberia. He was actively involved with the impactful work of the multi-partner governance initiative - Governance Economic

Management Assistance Program (GEMAP) and the establishment of the Liberia Extractive Industries Transparency Initiative (LEITI), which emphasized the necessity of a transparent and accountable regime in natural resource exploitation.

He has been a leader in the commercial banking sector, serving in various capacities at the International Bank Liberia Limited (IBLL) and the Liberia Bank for Development and Investment (LBDI).

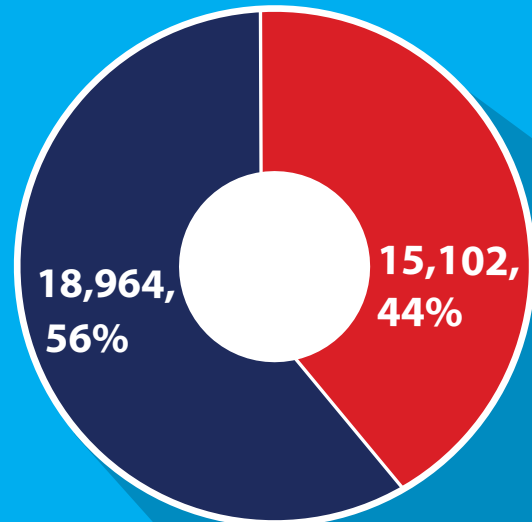
While Commissioner General of the LRA, he plans to pursue initiatives that would make the LRA people-centered with enhanced transparency, integrity and professionalism in the collection of lawful revenues. With an attitude geared towards customer service delivery and staff capacity building, he wants to continue the LRA on the path of modernization by promoting innovative solutions. This thrust would achieve the level of revenue sufficiency that would allow for sustained socio-economic development in meeting the Government's Pro-Poor Agenda for Development and Prosperity.

Mr. Nah is a graduate of the University of Liberia, where he earned a Bachelor's of Business Administration Degree in Accounting and Economics and holds a Master of Public Administration from the Kennedy School of Government, Harvard University. He is married with three children.

REVENUE PERFORMANCE

MONTHLY UPDATE

JULY REVENUE OUTTURN



Domestic Revenue

The gross total revenue collection for July, 2018 was US\$ 24,180M and LRD 1,547Bn. The consolidated value at the average exchange rate of 153.91LRD/1USD was US\$ 34.06M. Against a target of US\$ 36.08M collection fell by 5.5%. Compared to the same period of FY17/18, collection registered no growth.

The currency composition showed that 70% of the total revenue was collected in United States Dollars whilst the remaining 30% was collected in Liberia Dollars for the month.

For the period under review the Domestic Tax department accounted for 55.6% of the period collection whilst the department of Customs accounted for 44.4%.

The Time is Near !!

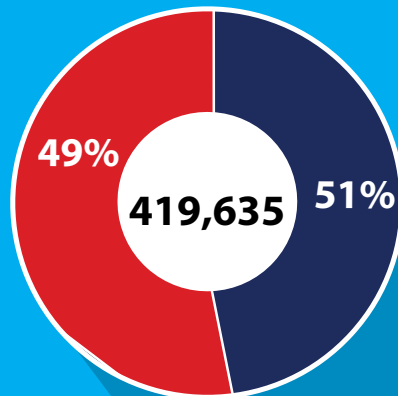
**Tax Amnesty deadline for
Real Property Tax payment
is October 23, 2018**



REVENUE PERFORMANCE

MONTHLY UPDATE

SEPTEMBER REVENUE OUTTURN



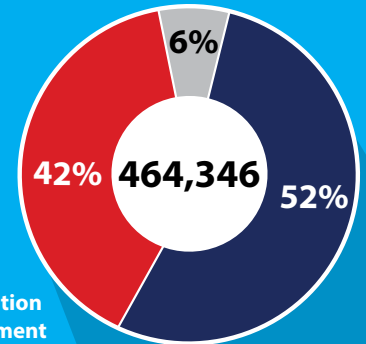
■ Domestic Tax Department
■ Customs Department

The gross total revenue collection for September, 2018 was US\$ 29.649 million and LRD 1.333 billion. The consolidated value at the average exchange rate of 154 LRD/1USD was US\$ 38.303 million. Against a target of US\$ 37.375M collection exceeded by US\$928 thousand, an equivalent of two percent. When collection is assessed on year on year basis, collection increased by 23 percent, (i.e. from US\$ 31.22 million to US\$ 38.30 million). The over performance for the period is driven by the realization of a grant received from European Union during the period. Domestically compared to previous period collection remained constant. The currency composition showed that 77 percent of the total revenue was collected in United States Dollars whilst the remaining 23 percent was collected in Liberia Dollars for the month.

Domestic Revenue

Domestic revenue accounted for 80 percent of the total revenue collected for the month. Domestic Tax Department is the lead contributor to domestic revenue collection accounting for US\$15.73 million, an equivalent of 51 percent, while the department of customs accounted for US\$14.95 million an equivalent of the remaining 49 percent. Domestic revenue exceeded its monthly revenue target by US\$ 303 thousand, an equivalent of one percent. When domestic revenue is assessed on year on year basis, collection decline by US\$ 552 thousand, an equivalent of two percent.

YTD-DOMESTIC REVENUE PERFORMANCE



■ FY 2016/2017 Obligation
■ Domestic Tax Department
■ Customs Department

Year To-Date as September 31, 2018 total gross revenue collection consolidated at the average exchange rate of LRD 153.3 to 1USD is US\$113.02 million. When total revenue collection is compared on a year-on year basis, FY18/19 actuals fell by US\$ 2.63 million, representing 2 percent decline. Year to date collection represent approximately 20 percent of the approved revenue target of 570.14 million actualized.

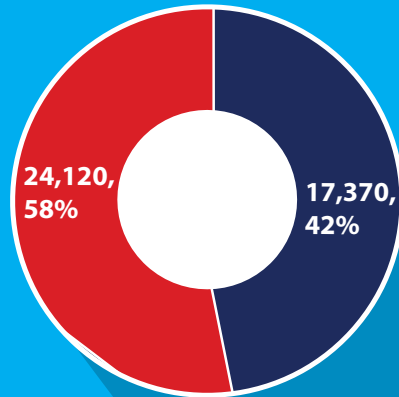


Building Mama Liberia with our Taxes

REVENUE PERFORMANCE

MONTHLY UPDATE

AUGUST REVENUE OUTTURN



■ Domestic Tax Department
■ Customs Department

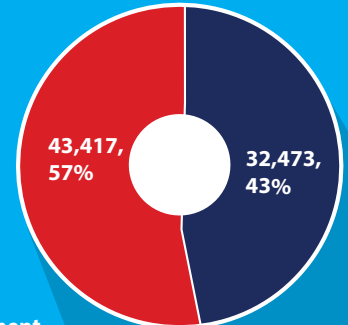
The gross total revenue collection for August, 2018 was US\$ 29,073M and LRD 1,895Bn. The consolidated value at the average exchange rate of 153.26LRD/1USD was US\$ 41,489M. Against a target of US\$ 33,737M collection exceeded by 23% or US\$ 7.75M. Compared to the same period of last _scal year, collection increased by 25% from US\$ 33.2M to US\$ 41.4M.

The over performance for the period is driven by the realization of the road maintenance

fund after lifting the ban on collection by the Supreme Court. Additionally, withholding taxes from residents, increased by 129% from US\$ 4.0M to US\$ 9.3M.

The currency composition showed that 79.1% of the total revenue was collected in United States Dollars whilst the remaining 29.9% was collected in Liberia Dollars for the month. There was no external resource realized for the period under review.

YTD-DOMESTIC REVENUE PERFORMANCE



■ Domestic Tax Department
■ Customs Department

Year To-Date as August 31, 2018 total gross revenue collection consolidated at the average exchange rate of LRD 152.88 to 1USD is US\$75,889M. Compare to same period last _scal year collection slumped by 3%, from US\$ 78.0M to US\$ 75.8M.

Domestically, compared to same period last _scal year collection increase by 1%, from US\$ 75.4M to US\$ 75.8. Collection shows that 13% of the approved revenue envelope of US\$ 570.148M has been achieved. For the period there was no external resource intake.



You Are A True Nation Builder!!

Thanks for paying your taxes for
the month of **September 2018**

TOP 10

TAXPAYERS & IMPORTERS for Quarter 1 of 2018/2019 (July-September)



TOP IMPORTERS

NO. TAXPAYER

- 1 TOTAL LIBERIA INC
- 2 ABI JAOUDI & AZAR TRADING CORP.
- 3 A - Z CORPORATION
- 4 WEST OIL INVESTMENT (LIB) INC.
- 5 SETHI BROTHERS
- 6 FOUANI BROTHERS CORPORATION
- 7 FRESH FROZEN FOOD, INC.
- 8 PETRO TRADE INC.
- 9 FAYAD ENTERPRISE CORPORATION
- 10 T. CHOITHRAM & SON (INC.) LIB.



TOP TAXPAYERS

NO. TAXPAYER

- 1 TOTAL LIBERIA INC.
- 2 ORANGE LIBERIA, INC.
- 3 ABI JAOUDI & AZAR TRADING CORP.
- 4 ARCELOR MITTAL
- 5 MONROVIA BREWERIES INC
- 6 PETRO TRADE INC.
- 7 BEA MOUNTAIN MINING, INC.
- 8 A - Z CORPORATION
- 9 WEST OIL INVESTMENT
- 10 FIRESTONE LIBERIA INCORPORATED

Growing The Revenue Beyond US\$500m

Words By D. Kaihenneh Sengbeh

Since it hit the ground running in July 2014, annual revenue collection trend at the Liberia Revenue Authority (LRA) has danced in the neighborhood of US\$400m. Though the Authority surpassed its target in 2014/2015, collecting US\$19m more than projected, the highest ceiling was however achieved in FY 2016/17, when the Authority collected US\$462m in domestic revenue, though slightly falling below the annual projection.

When he appeared before the Liberian Senate for Confirmation Hearings on Wednesday, Aug 22, 2018, Commissioner General Thomas Doe Nah already knew there would be questions from those cross-examining him about what innovations and new policies he would introduce as a mark of identity in collecting the country's revenue and moving a step forward out of the recurrent US\$400m collection.

The (then) in-coming Commissioner General knew that he had to convince members of the Senate's Ways, Means, Finance and Budget Committee on how he would work to collect the needed revenue, void of budgetary shortfalls, to fund the government's Pro-Poor Agenda for Development and Prosperity.

During his presentation, the CG wasted no time in telling the Senate what kind of LRA he envisions: "The LRA under our stewardship will be people-centered and business-friendly." CG Nah holds the belief that the efforts of collecting the country's revenue would not be boosted unless the LRA considered the taxpayers are true partners working in tandem rather than people being careered and punished for not meeting their tax obligations.

For the LRA to achieve the domestic resource mobilization strategy of government, he said efforts must be made to encourage voluntary compliance by treating taxpayers as customers and offering them excellent and satisfactory services. "Therefore, our taxpayers (customers) will be first as we work to get citizens to appreciate the essence of tax payments," the CG noted.

CG Nah told the Senate that in a bid to achieve the government's Pro-Poor Agenda for Development and Prosperity, the country's revenue base must be expanded beyond an annual budget of US\$500 million.

Nah said for too long Liberia's annual budget has struggled to go beyond half a billion mark, but the LRA under his stewardship will strive to go all out to change the situation and raise the needed revenue to support the country's development agenda.

Mr. Nah said it was disheartened that other countries are advancing and the lives of their people changing, while Liberia remains at the same spot over and again.

"We all make demands of government for better roads, education, healthcare systems, etc. and are increasingly desirous of higher salaries in public service. Oh! And we visit other countries and are astonished by the advanced infrastructure and the significant improvement in services provided their citizens. At home in Liberia, we are all bewildered by the limited progress we make year on year in efforts to get things done and transform the lives of our people," the CG lamented.

He went on: "It appears more like we are stuck along a continuum laced with inaction. This trend has to stop. We must challenge and defeat poverty and underdevelopment. We must make our Pro-Poor Agenda succeed. We must create opportunities for our people to find their way out of poverty and gain access to quality education, health services and other basic services. We must bridge the infrastructure deficits (with more and better roads and bridges, and expansion of electricity and water), and we must re-engineer governance processes that will enhance efficiency, and allow citizens, businesses, and other endeavors to succeed." ➤





CG Thomas Doe Nah taking notes during his confirmation hearing at the Liberian Senate on August 22, 2018

➤ CG Nah intimated that to raise the revenue in actualizing these initiatives, under his administration, more revenue sources and simplified tax systems will be introduced as ways to spur tax compliance and boost domestic revenue collection.

Among others, the LRA boss expounded on improving revenue collection in the real estate and tourism sectors as well as building on existing initiatives of sealing up revenue leakages, using modern information communication technologies, stamping out corruption and enforcing transparency and accountability initiatives.

He said to boost revenue collection, premium will be placed on creating a people-centered LRA, a customer and business-friendly tax environment as well as ensuring educational and outreach programs that will enhance the public's understanding of their tax obligations.

The Commissioner General-designate (then) indicated that employment at the LRA will be merit-base and that there will be no room for corruption, vowing that both parties connected to corrupt practices will face the weight of the law. "We will fight corruption at both ends."

The New CG applauded his predecessor for the foundation of the LRA and hoped to improve on the gains made. "As we begin our journey to make the LRA, which is a relatively young agency, more effective and efficient, it is only fair to thank Mrs. Elfrieda Stewart Tamba for leading the establishment of the LRA and the dedicated staff of the Authority for working assiduously to achieve the mission and vision of the LRA. We intend to build on their experiences, enthusiasm, and dynamism."

He thanked President George Weah for appointing him to serve his country and noted that he will not disappoint the President and people of Liberia.



Thanks For Being So Faithful

LRA Honors 39 Devoted Taxpayers

Words By Jerry Laynumah Siakor

With pomp and pageantry, the LRA in 2018 held its second Taxpayers Appreciation Day in July to recognize devoted taxpayers for their firm commitment to tax payment and meaningfully contributing to the revenue envelope of the country. Thirty-nine 39 individuals and business establishment in several categories were recognized.

The awardees were selected based on their respective tax

contributions and performance during the 2016/2017 fiscal year. Each awardee was given a plaque certificate and a one-year tax clearance certificate.

At the ceremony, GSM operator Orange Liberia received the Gold Award as the Highest Tax Contributor nationwide, followed by Monrovia Club Breweries which got the Silver Award as the second highest. ➤



Partial view of smiling awardees as well as dignitaries and LRA Executives following the July 27 event at the Monrovia City Hall

- ACTIVA International Insurance Company Limited was awarded as the Most Compliant Taxpayer nationwide; Firestone Liberia got the Most Compliant Taxpayer in the Natural Resource Sector, while steel giant Arcelor Mittal clinched the Highest Tax Contributor in the Natural Resource Sector.

In the medium Tax Category, ARD TETRA TECH, Aluminum Kassir Inc. and Monroe Chicken got awards for being Most Compliant. Smartech Inc and John Building Material were recognized as being Most Compliant in the Small Tax Division, while petty trader Kumba Joseph who trades in Waterside Market received the Most Compliant Petty Trader Award.

Meanwhile, in the Real Estate Tax category, Andrew Fallah of Foya, Lofa County, was the highest contributor for Residential Property Tax; Boulevard Palace in Sinkor, Monrovia, clinched the Highest Tax Contributor for Commercial Property as Momolu V. Sirleaf of Cemenco and Frances Cooper were awarded respectively as highest contributors of Industrial Property and Vacant Land taxpayers.

Also in the Customs Tax category, TOTAL- Liberia was recognized as the Highest Value Importer in the petroleum industry, while Abi Joudi & Azar Trade Corporation, A-Z

Corporation and Fouani Brothers where the highest import value in the merchandise sector. AFROPA collected the Most Compliant Importer Award.

The Most Compliant Customs Broker/Clearing Firm award was shared by Safeway Cargo, DESAC Group, Lemus Clearing and Faith International Clearing Agency. Nimba County was recognized as the highest contributing county to border import taxes.

Speaking at the award event on Friday, July 27, in Monrovia, the Officer-In-Charge of the LRA Deontee T. King-Sackie, praised the taxpayers for their vital contributions to Liberia's domestic revenue mobilization.

"Thanks for being so faithful and willing to contribute to the revenue envelope of the government of Liberia as you have all exhibited exemplary performance based on the criteria that was set," she told the awardees.

Madam Sackie pointed out that the hosting of the annual event marks a culture of reinforcing voluntary compliance to drive an increase in domestic resource mobilization within Liberia, in line with the country's development agenda. ➤

➤ She indicated that as a result of the commitment of taxpayers to pay their fair share, revenue collection was gradually increasing, evidenced by the collection of 91-percent of the revenue basket from domestic sources during the 2017/2018 fiscal period as compared to the 88 percent accrued in 2016/2017 fiscal period.

Prince Moye, Deputy Speaker of the House of Representatives, recognized the importance of the taxpayers, stressing that their contributions were vital in supporting government's programs and activities.

Also speaking, Economic Adviser to President George M. Weah, Charles Bright, lauded the LRA for highlighting the efforts of the taxpayers by recognizing and appreciating them at an elaborate event.

"With the fact that you have voluntarily paid your taxes, and in such large amounts, Liberia is grateful and we thank all of you for the commitment and dedication," he told the awardees.

In remarks, USAID Acting Mission Director Mervyn Farroe urged government to make the best use of the taxes collected so as to impact the wellbeing of the taxpayers. He praised the commitment of taxpayers in paying their taxes to support development.

Speaking on behalf of the awardees, the Chief Executive Officer of Orange Liberia, Mamadou Coulibaly, thanked the LRA for the recognition.

The Orange Liberia CEO said, as taxpayers, they will continue playing their respective roles in supporting the government to achieve its developmental goals.

"Tax payment is a duty and we are proud to support the government's Pro Poor Agenda by paying our taxes," he noted.

The Taxpayer Appreciation Day event was also a commemoration of the celebration of the Fourth Anniversary of the formation and operations of the LRA. In its median edition in July 2017, the LRA awarded 33 taxpayers in several categories.



TAXPAYERS APPRECIATION DAY



TAXPAYERS APPRECIATION DAY



TAXPAYERS APPRECIATION DAY



Taxpayer Advocate Office Giving Hope To Taxpayers:

The Success Story of Washington Dorlea

Words By D. Kaihenneh Sengbeh



TAO staff providing public awareness on a local Radio Talkshow

In July 2017, the LRA in collaboration with USAID Revenue Generation for Governance and Growth (RG3) Project launched the Taxpayer Advocate Office (TAO) in the country, opening a new chapter of transparency and fairness in Liberia's tax administration.

The introduction of the service is part of the modernization efforts of the LRA to improve tax administration in the country, and provide an avenue for taxpayers to present their grievances and issues with delays to the advocate. TAO as supported by the USAID-funded RG3 project, is playing a very significant role in the lives of Liberians.

The TAO, more or less, serves as a bridge between the taxpayers and the LRA. Through this office, taxpayers are able to channel all relevant tax related concerns and grievances for prompt redress throughout the counties.

Some frequent cases supported by the Taxpayer Advocate Office include customs & tax-clearance delays, or requests for bribes by LRA staff, for example. TAO is truly a department that seeks to give the taxpayer the fair and honest treatment they deserve, when addressing tax issues to ensure their compliance to the tax laws and regulations of the land.

Headed by Taxpayer Advocate Cllr. Minnie Paegar Kallon, since its establishment and launch, with support of RG3, the TAO continues to inform citizens of its transparent and fair services to taxpayers across the

country. The office has been working diligently to provide awareness and education via radio and sms blasts encouraging Liberians to take advantage of the service.

To date, over 90 cases have been resolved at the Advocate Office, with regular testimonies speaking to the resolutions obtained by every-day Liberians.

In August, a beneficiary of the TAO, a businessman Mr. Washington Dorlea, appeared on OK FM to inform the public of his customs issue, and the important role the Taxpayer Advocate, Cllr. Paegar-Kallon played in the clearing of his goods.

He faced issues with clearing his 40ft container of vehicles and cosmetics which arrived at the port in February. Despite his efforts, Mr. Washington had not succeeded in clearing the goods up to August. The contents of the container had been under declared, something which violates the customs procedures.

After five months of delay from Customs to resolve his under-declaration of goods, additional duty fees were applied. The taxpayer requested a recount which was taking much longer than expected. Washington had already paid US \$11,466.00 in duty fees initially.

"I encourage my fellow taxpayers who experienced what I have been experiencing to go to the Taxpayer Advocate Office to help them just as they did with me," Washington said.

TAO when contacted, immediately stepped in and contacted the clearing agent to issue a recount of the additional items. As a result, a revised bill of \$US8, 644.00 was issued to Mr. Washington.

The taxpayer appealed to TAO for payment installments, and also requested for some of his items to be released so those funds could be used towards the balance US\$8,000.00 due. In collaboration with Customs, TAO came up with an agreement for the payment installments. Mr. Washington continues to make his necessary payments and as a result, two cars and some barrels were released from the container.

Cases like Mr. Washington's are helping to ensure that Liberians become increasingly aware of the tax policies and regulations as to avoid faulty decisions.

In support of LRA's awareness effort to build tax compliance and educate the public, RG3 has continued to support the Taxpayer Advocate Office through rigorous education initiatives to the larger public via radio.

Being treated unfairly? Asked for a bribe? Tax-Clearance or Custom delays? TAO is here to help! Contact the LRA Call Center: 0770572572 / 0888572572 or visit www.lra.gov.lr. Ir and have your voice heard & issue resolved.

E-Filing Goes From Soft To Final Launch

Making Tax Payment Easier and Friendlier

Words By Jerry Laynumah Siakor



“Now, as the Deputy Commissioner General for Technical Affairs and Officer-in-Charge of the Liberia Revenue Authority, I am pleased to officially launch the e-Filing Platform for the filing of returns electronically to the Liberia Revenue Authority”

Those were the words of Mrs. Decontee T. King Sackie on July 27, 2018 when the LRA made another historic stride towards modernizing tax payment in the country.

The formal launch of the e-filing (preceded by two previous soft launches) adds to other modern tax payment initiatives including direct bank transfer, mobile tax payment, and centralized customs assessment, among others, the LRA is embarked upon. These initiatives are in line with Goal Four of the LRA 5-year Corporate Strategic Plan which focuses on ‘transforming revenue administration by utilizing effective information and communication technology’.

The overall purpose of the e-filing application is to provide convenience to all taxpayers to file and pay their taxes expediently online.

Unlike the two previous soft launches, the electronic platform will now support the filing and payment of domestic tax, annual business income tax, quarterly turnover tax, goods and services tax, excise tax, property tax as well as all withholding taxes.

The initiative is part of massive efforts by the LRA and partners to transform the revenue administration in Liberia for the collection and payment of taxes.

Speaking at the formal launch during the LRA second Taxpayers Appreciation Day Program, Acting Commissioner General King-Sackie said the LRA had completed one of its policies for convenient tax payment through the e-Filing platform.

Acting CG King-Sackie thanked USAID Revenue Generation for Governance and Growth Project (RG3) for partnering with the LRA to enhance tax collection in Liberia. The platform can be accessed from the LRA website (www.lra.gov.lr) and used to file taxes and returns.

Mutual Partnership For Revenue Collection

CG Nah Holds 1st Engagement With Taxpayers

Words By Jerry Laynumah Siakor



CG Nah addressing Large Taxpayers

The Commissioner General of the Liberia Revenue Authority (LRA) Thomas Doe Nah held his first engagement with scores of business stakeholders, mainly from the large taxpayer category, in September, revealing to them his plans to treat them as partners and not adversaries. Large taxpayers are businesses or corporations that have annual turnover of L\$30m and above.

The Commissioner General said his engagement with the large taxpayers in Monrovia was about engendering a new way of transacting with the business sector in a people-centered manner to boost tax compliance.

The country's chief Tax Collector said the approach of meeting the taxpayers and engaging them in discussions is fundamental to creating a more customer-friendly economic environment for revenue collection.

"We intend to reshape our customer relations, but will remain firm on the implementation of the revenue laws," CG Nah stated Friday, September 21, 2018 during the engagement held at the Liberia Chamber of Commerce on Capitol Hill in Monrovia.

The LRA Commissioner General urged taxpayers to find the appropriate means of settling tax obligations and related issues and avoid bypassing procedures in a dishonest way which he described as very unfair and unacceptable.

"If you have problems, let us know so we can discuss them; but, don't try to do the wrong things because if we catch you, we will not compromise," CG Nah strongly asserted. The Commissioner General intimated that the focus of his engagement is more about collaborating and partnering with the business community, key state actors including the National Investment Commission and the Ministry of Commerce, among others, in addressing challenges comforting the business sector through a harmonize approach in order to stimulate economy growth, thereby upping the tax net. ➤

➤ “I am keen on working with other state actors to develop a comprehensive triangular approach of providing a more suitable way to improve our business climate and enhance revenue collection,” he told his audience.

Encouraging taxpayers to make use of the modernized and integrated technologies put in place by the LRA to enhance tax payments, CG Nah further urged taxpayers to report issues that affect tax payment to the LRA so as to drive a way forward in formulating requisite measures and policies to address them.

“Feedback is the key to the transformation of everything, so we will need you to give us feedback that will help us institute essential measures,” CG Nah noted.

Speaking earlier, the first Vice President of the Liberia Chamber of Commerce, Assad A. Barber, lauded the LRA Commissioner General for initiating the engagement, describing it as a welcoming undertaking. He called on the LRA to do more consultations with the business community and taxpayers before the introduction of reforms and enforcement of new measures.

The acquaintance gathering was intended to discuss relevant means of enhancing tax payment and improve relationship with the business community. It also highlighted views about challenges facing taxpayers. Key topics including real estate property tax payment, customs obligations and procedures, e-Filing were also discussed.





Asst. Commissioner of Real Estate Tax Department addressing worshippers on tax payment

LRA Takes Tax Education To The Churches

Words By Adrian S. Pabai

The Real Estate Tax Division of the LRA in September extended its tax awareness to churches to encourage worshippers to be tax compliant in meeting their tax obligations to the state.

The campaign commenced on Sunday, September 16, 2018 at the Dominion Christian Fellowship Church located on the Tubman Boulevard in Congo Town, with more than a thousand worshippers in attendance.

In an effort to increase domestic resource mobilization and boost revenue collection across the country, the LRA has embarked on series of awareness and tax clinics, intended to take the Authority to the people and encourage them to become tax obedient.

Making a presentation at the Dominion Christian Fellowship Church, LRA Assistant Commissioner for Real Estate Tax Division Isaac Beyan Stevens described tax payment as a 'national duty and obligation' by all residents of the country.

Commissioner Stevens said the development of any country requires the full cooperation of citizens, especially through the payment of their tax obligations, noting that tax payment is everybody's business.

"The taxes you pay," he told the attentive congregation, "help the government to build roads, bridges and improve the living standards of Liberians by providing basic social services."

The presentation covered, Real Estate Property Tax, the kinds of real estate properties and associated taxes as well as the procedures and due dates of paying these taxes. ➤





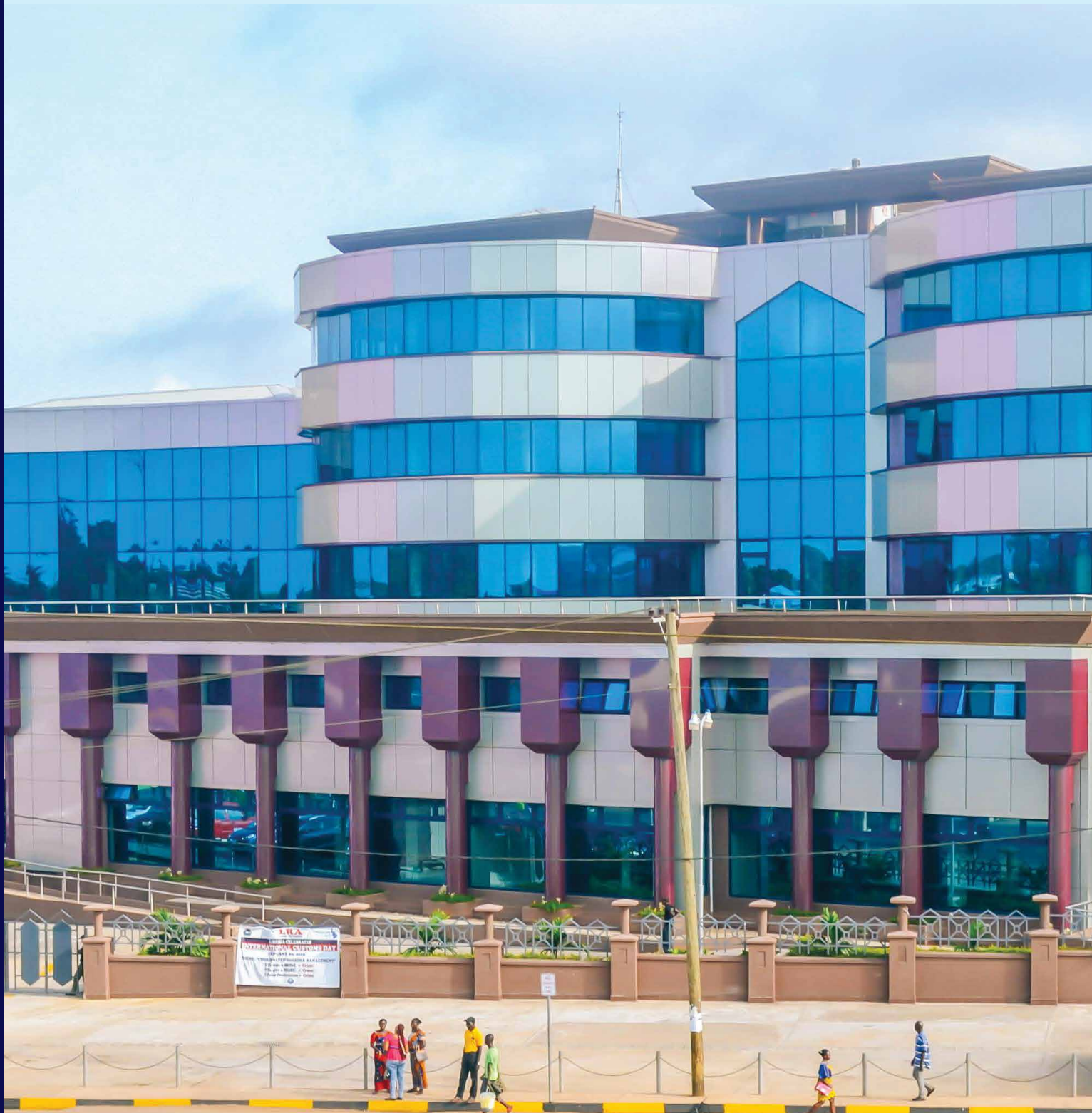
➤ AC Stevens called on churches to encourage their respective members to be tax compliant by paying their fair share of taxes to help develop Liberia.

He thanked the Bishop and members of the Dominion Church for the opportunity to allow the LRA provide tax education to its congregation.

Meanwhile, the Resident Bishop of the Church, George W. Washington, urged members of the congregation to take advantage of the tax awareness provided by the LRA and pay their taxes.

Bishop Washington wants members of the church owning properties to fully cooperate with the LRA in meeting their obligations to the state.

He said it's about time that true believers live an exemplary life that others can follow. He thanked the LRA family for extending tax education at the level of the church.



Starting With The Collectors

Commissioner General Directs All Employees To Settle Real Property Tax Obligations

Words By D. Kaihenneh Sengbeh

Commissioner General Thomas Doe Nah, just few weeks after taking over the Liberia Revenue Authority (LRA) immediately directed all officials and staff of the Authority to comply with their property tax requirements on or before November 30, 2018.

The Commissioner General (CG) urged employees who are owners of real property (ies) to declare said properties with the LRA and pay the required taxes. The CG said it didn't look prudent for people collecting taxes not to be compliant with the very law they are enforcing.

Section 25 (4) of the Liberia Revenue Authority Act of 2013 provides that: "Board Members, Officials and Staff of the Authority are required to be tax compliant at all times."

The Commissioner General, in a September 21 Memo, called on all employees who are renting or leasing properties from third parties to withhold the applicable rent income tax and remit same to the LRA, while

those renting or leasing properties were required to deduct the required rent income tax from rentals received from their tenants and remit same to the LRA.

Employees and staff were requested to submit treasury receipts to the Assistant Commissioner for Human Resource as proof of payment and compliance with the Liberia Revenue Code.

CG Nah also mandated employees occupying or residing in non-rental properties to ensure that said properties are registered and fully tax compliant.

The CG wants all Board Members, Officials and Staff of the LRA to fully comply with the requirement of the law in the discharge of their duties as revenue collectors.

The Memo indicated that failure by those concerned to comply with the requirement of the law is tantamount to rendering them unfit to be in the employ of the LRA.

Revenue Protection Actions

A Peep Into LRA's Legal Department

Words By D. Kaihenneh Sengbeh



The Legal Department of the LRA isn't just concerned with court matters. It's engaged in many other revenue protection matters as well as protecting the interest of the LRA, its employees and taxpayers.

Besides, the Department is seriously involved in the fight against corrupt practices within and out of the Authority to ensure and enforce integrity and accountability.

These fights include tax evasion, under declaration, false declaration, tax avoidance and other fraudulent practices that undermine revenue collection at the detriment of the public.

The bottom line of all this is to ensure that the Liberia Revenue Code is fully interpreted and implemented for the collection of what we call "Lawful Revenue" at the LRA.

Headed by Cllr. Max T. Duncan, an erudite lawyer, the Legal Department, is responsible to ensure that all Tax, Non-Tax, Criminal, Civil and Administrative Hearings are handled with the utmost tenacity required for adequate legal representation – in the recovery of potentially lost revenues.

Here, we bring you summary of key activities of the Department for Quarter One (1) of 2018/19 fiscal year: July-September 30, 2018.

- 1 Under its Debt Management Division, it completed two (2) internal and external stakeholders' engagements, completed draft debt write-off policies and reported partial debt stock.
- 2 Heard and completed four (4) objections/protests and refund cases within the time frame of 90 days period.
- 3 Completed 101 employment and service contracts, prepared Board communications for one Statutory Board Meeting.
- 4 Prepared petitions and engaged fifteen (15) businesses upon which part payments were made and installment plans initiated.
- 5 Conducted and completed two (2) functional case workers training, three (3) counties engagement on taxpayer advocacy and resolved ten (10) taxpayers' complaints.
- 6 Represented the LRA (through the Revenue Enforcement and Litigation Division) in several employee-related cases. The Department successfully superintended eight (8) cases upon which four (4) were amicably resolved out of Court, and employees reinstated without any cost to the LRA.

Fighting Tax Crimes To Boost Revenue Growth

LRA Embarks On Creating Fiscal Investigation Division

Words By D. Kaihenneh Sengbeh

There is no fallacy or overstatement that tax crime is widespread in Liberia. The fact is that globally, people do not want to pay taxes; therefore, they find means to either avoid paying the full amount due, or circumvent payment altogether. Over the years, many of these incidents have occurred in Liberia, some landing in court. These are criminalities!

Tax crimes happen when people cheat the tax system through deliberate and dishonest behaviours with the aim of obtaining financial benefits, according to a September 2016 article published by Atul Mehta from Moore Stephens Markhams Chartered Accountants. The article notes that “these people are considered tax criminals.” While most people are honest and pay tax on all their incomes, there are some who intentionally avoid paying tax or claim money which they are not entitled to.

Over reporting the business expenses, doing some jobs “under the table” and not reporting that income, businesses not declaring their incomes at all and bribing tax collectors to compromise tax laws and payments are among dozens of tax crimes committed in our tax jurisdictions and other parts of the world daily. They are quite harmful to revenue growth and national development initiatives. They have to be terminated from our tax systems.

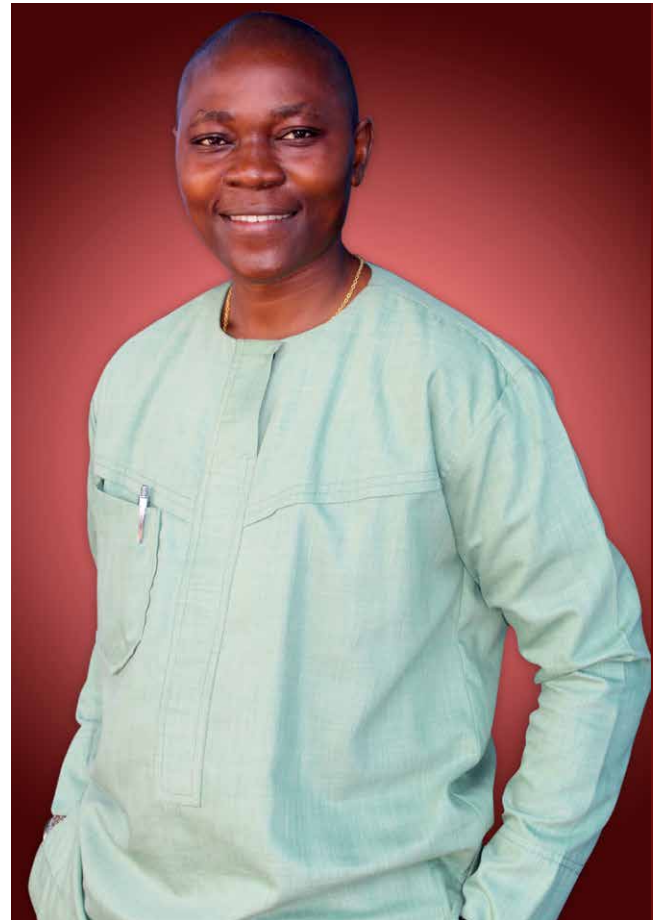
In a 2017 publication titled “Fighting Tax Crime: The Ten Global Principles”, a

Task Force on Tax Crimes and Other Crimes (TFTC) of the Organization for Economic Cooperation and Development (OECD) reported that the fight against tax crime is being actively pursued by governments around the world.

OECD is a unique forum where the governments of 34 democracies with market economies work with each other, as well as with more than 70 non-member economies (including Liberia) to promote economic growth, prosperity, and sustainable development.

The TFTC report which focused on more the 31 countries (not including Liberia) noted that jurisdictions (countries/governments) have comprehensive laws that criminalize tax offences, and the ability to apply strong penalties, including lengthy prison sentences, substantial fines, asset forfeiture and a range of alternative sanctions.

The report said increasingly, jurisdictions are taking a strategic approach to addressing tax offences, which includes targeting key risks and leveraging the tools for co-operation with other law enforcement agencies, both domestically and internationally. At the same time, tax crime investigations increasingly need to



D. Blamo Kofa, Officer-in-Charge, FID

be undertaken with greater efficiency and fewer resources, and further indicated that the role played by criminal tax investigators contributes significantly to jurisdiction's overall tax compliance efforts.

Principle Three of the TFCF Report noted that Jurisdictions must have appropriate investigative powers to successfully investigate tax crimes. States the report: “The purpose of a criminal (tax) investigation is to find the truth by investigating the alleged criminal (tax) behaviour.” As criminals seek to hide the criminal nature of their conduct, the report stated, criminal law enforcement agencies need an appropriate range of investigative powers in order to obtain the necessary information. In particular, in the context of investigating tax ➤

» offences, there is significant value in being able to effectively investigate the source and movement of financial assets. This can be essential to establish the commission of fraud, and to identify the role of an intermediary or accessory, even where the assets themselves have been moved.

Over the years, the Liberia Revenue Authority (LRA), one of the youngest revenue administrations in Africa, has been striving to become a professional tax administration by adopting and implementing workable best practices to protect the country's revenues and enhance domestic resource mobilization.

One of such action is the establishment of the Fiscal Investigation Division (FID) similar to what is referenced in the OECD's TFC report mentioned above.

Established on July 1, 2014 by Act of the Legislature as a semi-autonomous government agency, the overall objective of the LRA is to professionally, fairly, transparently and effectively collect lawful revenue and to facilitate legitimate trade and social protection for the people of Liberia. The LRA's core functional business operations include domestic

tax, customs, administration, technical affairs and general services.

The obligation of citizens and businesses to pay taxes voluntarily is not new but the general lack of willingness to pay taxes is an uphill challenge. Avoidance and evasion of tax payment have taken diverse forms, contributing to shrinking the national purse. Deterrence is low primarily due to low levels of detection which invariably incentivizes tax fraud for the simple reasons that the benefit outweighs the punishment. Naming and shaming and prosecutions have not been successful against tax evaders, tax criminals for lack of a dedicated and specialized investigative unit with the necessary knowledge, skills and supporting legal environment to fight tax offenses.

The LRA has a Professional Ethics Division (PED) with the scope of investigating professional and ethical breaches committed especially by employees. These breaches may include misdemeanor such as taking kickbacks, acts such as connivance to compromise revenue collection, theft and other work-related misconducts. In 2017, the LRA collaborated with the Liberia Anti-Corruption Commission to jointly go after and

prosecute employees and to have them comply with the LACC assets declaration regime. The PED's work and its investigation is predominantly restricted to LRA employees, not external individuals like taxpayers. Then, there's a kind of limitation in fighting tax crimes as bulk of the crimes in taxation are committed by taxpayer.

Undeniably, the Authority presently has a major limitation in investigating tax fraud, tax evasion, transfer pricing, money laundering and other high financial crimes. This is coupled with the lack of 'technical capabilities' in the Liberia National Police (LNP) and the LACC to investigate specialized tax crimes, a situation that is irrefutably posing enormous risks of revenue loss to the Government of Liberia.

This specialized knowledge and skills gap has significantly undermined the earnest and tireless efforts of the LRA to collect lawful revenue. And, in an effort to arrest this challenge, the LRA in 2017 embarked on establishing a new permanent structure named the Fiscal Investigations Division (FID).

The FID, created under the Commissioner General's office, exists to provide quality and timely »



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➤ tax intelligence, investigation and enforcement services that foster optimum revenue collection within the country. The division is presently headed by experienced corruption and security investigator D. Blamo Kofa as Manager and Officer-In-Charge.

Among others, Blamo said the FID's primary task is geared towards enhancing taxpayer voluntary compliance by detection and proactive investigations of tax evasion as well as responsible enforcement actions that maintain confidence in the integrity of Liberia's tax system by a dedicated and professional workforce.

"The Division will support effectiveness and efficiency of revenue departments audit programs through provision of intelligence summaries and risk profiling," Blamo noted, adding, "it will support the Tax and Customs departments through providing specialized investigative services into tax frauds and crimes, determining the modus operandi, identifying the sponsors or perpetrators, and prosecuting them to enhance compliance."

The FID (external investigator) will also back up the PED (internal investigator) to detect areas of willful negligence and graft by LRA staff and

make recommendations, after full investigations, for necessary disciplinary action.

Indisputably, evidence has shown that there are frauds and leakages hurting the country's revenue system. It requires a consistent and concerted effort, backed by reforms and investigative vigilance that will help to protect the revenues. Blamo holds no doubt that the FID will battle out and alleviate the practices of fraud, tax evasion and other unwholesome activities affecting revenue collection in Liberia.

"We will not only be fighting Tax Crimes to expose hidden revenues to boost revenue growth in Liberia, but we will also be joining global forces to fight money laundering, illicit financial trade, and terrorist financing, and with the support of management, we are prepared," Blamo noted.

The FID, he says, has hit the ground running by making "some very significant gains" in increasing detection which is invariably linked to higher levels of deterrence. The FID uncovered in its analysis of tax intelligence a Nigerian business registered to deal in cell phone accessories made a total foreign transfer of US\$13M over a 5-year period without paying taxes. This intelligence was developed by the FID, investigated

and findings submitted prosecution to recover lost taxes amounting to US\$7M.

That's not all. The FID also worked with the Domestic Tax Division Audit by providing tax intelligence to support the Department's audit function. A major Lebanese tax payer declared losses of US\$1.9M in 2016 and US\$1.6M in 2017. Based on the credibility of the tax Intel and support from FID, the auditors overturned the losses and a determination was issued to be paid. This was a novelty for the auditors and a mutually beneficial intra divisional collaboration.

The FID received timely tax intelligence of a tax payer in the Natural Resource Sector who hired a subcontractor in consideration of substantial dollar value, but the subcontractor paid no taxes to the Government of Liberia. Following a very brief but highly professional investigation by the FID, the subcontractor made a self-declaration and paid US\$90,000 in taxes.

"Many other soft investigations are being developed by the FID, and we will get more tax criminals or fraudsters to comply or be made to comply. Tax crimes have to be defeated," Blamo declared.



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WATAF Congratulates LRA New Commissioner General

Words By Jerry Laynumah Siakor



The West Africa Tax Administration Forum (WATAF) became the first regional body to extend words of congratulation to the newly appointed Commissioner General of the Liberia Revenue Authority (LRA) Thomas Doe Nah.

WATAF, in a tweet, said it is looking forward to attaining new heights in its collaboration with the new LRA Administration under the leadership of CG Nah.

The regional tax body also thanked outgoing LRA Commissioner General Elfrieda Stewart Tamba for the sterling performance during her tenure.

CG Nah, a graduate of the John F. Kennedy School of Government at Harvard University, was in August appointed by President George Weah to head the Authority, replacing Madam

Tamba who led the Authority from 2014 to 2018 as its first ever CG.

Nah last worked with the Liberia office of the Carter Center, International, a nongovernmental organization and led its efforts to advance accountability, transparency, and the right to access to information (ATI) in Liberia.

During his confirmation hearing at the National Legislature, CG Nah applauded his predecessor for the foundation laid at the LRA.

"As we begin our journey to make the LRA, which is a relatively young agency, more effective and efficient, it is only fair to thank Mrs. Elfrieda Stewart Tamba for leading the establishment of the LRA and the dedicated staff of the Authority for working assiduously to achieve the

mission and vision of the LRA. We intend to build on their experiences, enthusiasm, and dynamism," he noted.

Nah co-founded the Center for Transparency and Accountability in Liberia (CENTAL), and served as its executive director for several years highlighting the fight against corruption and advocating for systems that promote accountability.

Nah came to the LRA with an affluence of knowledge, having diligently worked in the Economic and Commercial Section of the United States Embassy in Monrovia.

During that period, he analyzed the economic and commercial transactional issues in the political economy of Liberia for the United States Government and vigorously participated in key economic governance activities.

WATAF Executive Urges Revenue Administrations To Strengthen Relationship With Taxpayers

As Regional Training Climaxes In Monrovia



Words By Victor K. Seah

The Executive Secretary of the West African Tax Administrative Forum (WATAF), Babatunde Oladapo in August challenged revenue administrations in the West African region to strengthen relations with the taxpaying public and simplify tax payment as part of efforts to boost revenue collection in their respective countries.

Mr. Oladapo said the introduction of mobile tax payment services, e-filing platforms, radio and television programs are key ways to improve interactions between tax administration and the taxpaying public.

The WATAF executive spoke Thursday (Aug 30) at the close of a three-day training for taxpayer service officers from eight countries in West Africa.

Key recommendations from the training included ways to simplify tax

laws, automate tax filling systems, implement electronic tax payment services and create information centers to educate taxpayers.

The taxpayer service training, organized for revenue administrations in the sub-region, took place in Monrovia from the 29 to the 30th of August 2018, with the Liberia Revenue Authority serving as host.

Mr. Oladapo encouraged all revenue bodies to introduce programs that will appeal to the minds of taxpayers and improve customers' relations. The three-day training brought together about 30 participants from Ghana, Gambia, Togo, Burkina Faso, Nigeria, Benin and Liberia.

During the training interactions, participants discussed the importance of exchanging knowledge between and among revenue administrations. Participants further shared knowledge about ways to improve standards for

taxpayers who are required to pay their taxes.

Participants learnt that it was important to engage taxpayers through outreach and sensitization, education and stakeholders' engagement to improve interactions between taxpayers and tax administration.

Meanwhile, LRA Commissioner of Domestic Tax Darlington Talery thanked WATAF for organizing the training in collaboration with the LRA. Commissioner Talery said it is important for tax administrations in the sub-region to introduce effective and efficient tax service programs in their drives to ensure revenue collections.

He noted that an effective tax administration needs a good and convenient taxpayer's customs service program. The training, organized by WATAF, was facilitated by PWC Nigeria and Liberia.

End Of Mission

How EU Technical Aid Affected Revenue Growth?

Words By Jerry Laynumah Siakor

The Liberia Revenue Authority (LRA) could not hide its delight and gratitude from Ecorys when a two-year European Union (EU) technical assistance to the Authority ended in July 2018, leaving behind traces of success and remarkable changes in revenue collection in the country.

Ecorys is a leading European research and consultancy firm that was hired by the EU to strengthen and support the development of LRA customs operations.

The support which was directed to the Customs Department helped grow domestic revenue by over one million dollars and covered the training and capacity building of over 300 staffs of the authority in specialized skills development in customs operations. Commissioner of Customs Saa Saamoi praised the Ecorys project team for the massive assistance in boosting the LRA technical capacity and for enhancing the authority's transformation and modernization agenda.

"We are very grateful to the project team of Ecorys, who have helped our Customs administration over the last two years to identify elements of fraud in Customs and weaknesses in the existing legislations which have the potential to undermine the authority of Customs to collect the needed revenue and manage our borders with the required efficiency," Commissioner Saamoi said.

He reported that a very strong working relationship was established with the project team, which often brought about a common view and approach in tackling existing problems in Customs.

Commissioner Saamoi made the statement on Monday, July 24, 2018 during the presentation of results of the operational phase of the EU-funded two-and-a-half-year 'Long Term Technical Assistance to the LRA Customs Department.

The presentation event also marked the end of the project and brought

together representatives of project implementer Ecorys, the EU, the LRA, government entities, development partners and the private sector.

In its final presentation, the Ecorys project team demonstrated that the project was successful as the three vital expected results were achieved with more than 100 outputs delivered under the three components.

The report highlighted that the project had a significant impact across component one which directed Support to the LRA Headquarters, while component two provided Support to the Compliance and Enforcement Division. This included enhancing management capacity through training and capacity building, and establishing and building the capacity of a Customs Modernization Unit.

The project also developed and implemented an intelligence function to support risk assessment, Post Clearance Audit and anti-smuggling ➤



» operations, and trained a total of 349 LRA staffs.

Under Component Three, support to the urban and rural ports, the project laid the foundations for a Centre of Excellence, created a Central Assessment Unit, and provided extensive training for its staffs.

Ecorys Team Leader Peter Bennett said: "This message of overall progress is reflected in the revenue collection figures, which through the life of the project grew by one million per year – highly impressive in a context where other global trade has decreased," he pointed out.

He thanked former LRA Commissioner General Elfrieda Stewart Tamba and Customs Commissioner Saa Saamoi for providing excellent support throughout the project period.

For his part, EU Head of Section and Acting Head of Cooperation Ioannis Tzartzas described the EU's contribution as a pleasing accomplishment.

"The European Union contributed more than two million dollars to support Customs, because we believe in the importance of domestic revenue mobilization and first results show that the project has helped generate much-needed revenue for the Government of Liberia," the EU senior official said.

Tzartzas said more efficient customs procedures such as the Central Assessment Unit makes it easier for Liberian and international businesses to trade in the years to come, urging the 349 Liberians who were mentored and trained by the consultants to put what they have learned into daily practice now that the experts are leaving Liberia.

A Good Taxpayer Is A Nation Builder

LRA Partners With WCO To Strengthen Customs Infrastructure System

Words By Jerry Laynumah Siakor

The World Customs Organization (WCO) in August conducted an assessment mission at the Liberia Revenue Authority (LRA) with a focus to enhance the Authority's customs setup.

The team's visit to Liberia was the result of an invitation extended to the WCO by the LRA in seeking support in strengthening the Authority's customs' infrastructure mechanism, with emphasis on a proactive valuation and classification control system.

Sponsored by the China Customs Cooperation Fund, the team's mission involved assessment of

the current state of the Authority's customs infrastructure. It also held discussions with key stakeholders and members of the LRA senior management team.

As part of the mission, the WCO team provided skills training in key technical customs areas.

Sessions on several significant principles of the World Trade Organization (WTO) Valuation Agreement, the Harmonized System 2017, and the WCO's Revenue Package Program among others were also organized by the team.

The WCO team at the completion

of its mission presented a comprehensive document containing vital recommendations to the LRA through Customs Commissioner Saa Saamoi.

The document highlights ways to enhance the Authority's customs infrastructure system and the implementation of the WTO Customs Valuation Agreement.

Liberia assented to the WTO in 2016, and the document will help with the formulation of a strategy for termination of private sector inspection contracts for valuation and classification, a basic requirement of the WTO Trade Facilitation Agreement.



Widening The Tax Net And Revenue Growth Through Simplified Payment Systems And Mass Awareness

By Victor K. Seah
Senior Officer for Communications,
Media and Public Affairs



There is nothing easy about paying taxes anywhere in the world. The fact is that letting money go out of one's hand, especially when one feels that they won't easily feel the direct or immediate impact.

However, in the bigger and unselfish picture, paying taxes is one of the best things to do as contribution to one's country or country of residence. It signals both nationalism and patriotism, though it's an obligation.

In Liberia, an individual or legal person (establishment/business) is bound to pay taxes once they do business, have real properties or earn an annual income (salary) of more than L\$70,000 (US\$445 at the current exchange rate at the writing of this article).

Because the taxes paid are used to run the country and provide basic social services to the people, it is often stated that the taxes bring national development — and that is why citizens need to see tax payment as moral responsibility to their country.

While it is true that citizens and residents should pay their taxes, they need the required kind of information to enable them become tax compliant. Therefore, in every country, the world over, a body is established to lead people to pay, collect and administer taxes. In Liberia, it's the Liberia Revenue Authority (LRA).

The LRA as the sole body of tax collection in the country, has been working over the years to create all the necessary

awareness to enhance taxpayers' knowledge on their obligations. Talk shows, tax clinics, stakeholder's meetings and engagements, production and airing of tax jingles are among few of the initiatives the LRA has undertaken to boost tax compliance.

The LRA places a big emphasis on taxpayer education and awareness because it believes that the more the people are aware, the more they are poised to pay their taxes; the more the tax net will expand, the more revenue will increase. And, when revenue increases, government will have the spending power to fund development initiatives, especially basic social services.

Besides, the many awareness initiatives, the LRA keeps modernizing and transforming revenue administration in the country by introducing simpler tax payment measures as in other part of the world. Unlike that past, today any taxpayer with mobile phone, a bank account or Internet connection can pay their taxes from any part of the country. That is because the LRA has introduced mobile tax payment (once you have a mobile money account), direct bank transfer, e-filing (electronic filing) and the centralized customs assessment (processing customs payment via email from anywhere in the world), among others.

With these modern initiatives, taxpayers do not need to worry about transport cost, stand in long queues or face

"system downs" and other imbroglios in paying their taxes. Today, like never before, taxpayers can sit in the comfort of their offices, homes or on their farms and pay their taxes, or just instruct their banks to transfer from their accounts to government's account the taxes they need to pay. Simple!

The LRA has indeed made significant progress of encouraging taxpayers to embrace the culture of voluntary compliance through its tax policy and reform initiatives and believes that more needs to be done. The overall strategy of the LRA is to improve compliance amongst taxpayers and would be taxpayers. By doing this, it require massive outreach and education across Liberia to further reduce the gap and increase the tax net. There are millions of dollars out there that should be collected only because those responsible to pay them have not been captured in the tax net.

That's why in order to widen the tax net the LRA is making frantic efforts to modernize the system, remove bureaucratic strangulations, and create more awareness. That's why widening the tax net thru simplified payment systems and mass awareness is the path we are walking on.

LRA Embarks On Rolling Out The Balanced Scorecard Methodology



By Benedict T. Danuweli
Officer Transformation and
Modernization Division

of major companies in the United States of America, Europe, and Asia are adopting the BSC as the use is growing in those areas as well as in the Middle East and Africa.” In essence, BSCs are used extensively in business and industry, government, and profit organizations worldwide.

LRA Adopts the Balanced Scorecard Methodology

According to Fortune Magazine, “less than 10% of strategies effectively formulated are effectively implemented. “With the growing concern from senior management of the Liberia Revenue Authority (LRA) on measuring the implementation of its Corporate Strategic Plan, aligning strategy to operation and measure performance for proper management, and translate the institution’s strategy into operations, a technical expertise was requested from the International Monetary Fund’s Fiscal Affairs Department to assist LRA to build and operate its own Balanced Scorecard. This scorecard would also trace the impact of staff work on the “big picture”. Since January to October 2018, LRA has had 4 separate visits from the IMF consultants, during such ➤

In today’s contemporary business environment, organizations fight the battle of connecting the dots between the big picture (strategic elements) such as the institution’s mission (our essence), its vision (what we aspire for), core values (what we stand for), strategic focus areas (themes, results and/or goals) and the more operational elements such as objectives (continuous improvement activities) measures (or key performance indicators, or KPIs, which track strategic performance), targets (our desired level of performance),

and initiatives (projects that help us reach our targets).

While there are several strategy management systems to solve the problem of “aligning business activities to strategy”, the Balanced Scorecard, introduced by Harvard Business School professor Robert Kaplan and colleague David Norton, is one of the most frequently used methodologies. Gather group of companies suggest that “over 50% of large US firms have adopted the BSC methodology. More than half

» times these activities were carried out: Assessment of the Authority's Strategic elements, Reviewing LRA's corporate Strategic Plan and Development of LRA's Strategic Map. Seventeen strategic objectives were derived, with cause and effect relationship). Besides, New Key Performance Indicators were developed for each strategic objective (to measure performance at the strategic level for the next one year). These interventions also gave rise to revising the annual business and work plans comprising of business objectives (tactical) and operational indicators respectively.

Managing the new Change

The idea of the Balanced Scorecard being implemented at LRA sounds good to many but few have raised the concern of "how can we transition to this new methodology?" As Peter Drucker once said, "The greatest danger in times of turbulence is not the turbulence- it is to act with yesterday's logic."

Organizations change when they respond to fluctuations or volatility in the business environment. Cognizant that if any change must have successful outcomes, it must at least involve comprehensive planning, stakeholders' involvement in the entire process & a great deal of communication. Here are efforts exerted, in leading this change, once successful, it will affect the culture, people and internal processes positively:

1. The Balanced Scorecard's Core-Team

In the implementation of this methodology, a team of 9 knowledgeable individuals was instituted by the Commissioner General to function as the Balanced Scorecard core team. These are individuals with vast understanding of the methodology, strategy development & implementation, and will serve as advisors to the Commissioner General as it relates to Balanced Scorecard and other related matters. Their main responsibility is to coordinate the implementation of the methodology by communicating the

new Change, managing the Change, Strategy Management, etc.

2. Strategic Objective Owners

The Commissioner General validated the nomination of 17 qualified individuals, each as an owner of one of the 17 Strategic Objectives (on the strategy map), who will serve as "Strategic Objective Owner/Premier Change Champions" for the implementation of the methodology at their respective levels (strategic). They are responsible to monitor the achievements of their assigned strategic objective, participate in strategy review meetings and act as focal persons for the BSC core team. Their roles and responsibilities were communicated.

3. Key Performance Indicator Owner

The owners of the Key Performance Indicators for the 17 strategic objectives were voted for and validated by the Commissioner General to serve as "Key Performance Owner/Alpha Change Champions" for the implementation of the BSC. They are responsible to monitor the achievement of the assigned key performance indicator (KPI), and also act as focal person to the BSC core team. Their roles and responsibilities were communicated to them.

4. Key Performance Indicator Updater

The Key Performance Indicator Updaters, for the 17 strategic objectives were voted for and validated by the Commissioner General to serve as "KPI Updater/General Staff Champion" for the implementation of the BSC. They are responsible to: Collect performance data on a monthly basis and report on assigned key performance indicator. Their roles and responsibilities have been communicated to them.

5. Change Champions Identified

BSC Change champions are influential individuals identified within LRA to facilitate the implementation of the

Balanced Scorecard methodology within the institution. Selected individuals will be active members within the BSC methodology project during all of its stages. They shall clearly see the vision for implementation of the BSC and desire to actively advocate for, and facilitate the change, while supporting the team in integrating these new changes. They are key to the successful outcome of organizational alignment. Based on this requirement, 16 influential individuals were nominated and trained on the methodology by the consultants. They will be the ones to champion the rollout process, to the General Staff population.

6. Vivid Senior Management Support

The importance of having vivid sponsorship from senior management to any change initiative can't be overemphasized. This is one boost to the success of this project as past and present administrations have vividly assured the core team the fullest support.

A new dawn is expected with this new approach to performance management (enterprise wise), which is consistent with prioritized initiatives. This methodology embraces continuous improvement and team spirit rather than individual accountability. The balanced scorecard keeps companies looking and moving- forward instead of backward. Hence, everyone must and should embrace this change and the prospects it has on accountability.



LRA
LIBERIA REVENUE AUTHORITY

*Did you know
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Yes, You Can!





Seven Questions

with **Mr. Sebastian A. Weah**, Assistant Commissioner for
Medium Tax Division

One of the Core Departments of the Liberia Revenue Authority is the Domestic Tax Department. It is charged with the country's domestic tax administration including the collection of both tax and non-tax revenues. Its objective is to improve taxpayers' compliance and boost revenue yield to the Government of Liberia. It has three divisions, four sections and one unit. One of those divisions is Medium Tax.

In this edition of the Revenue Watch, we feature the Assistant Commissioner of the Medium Tax Division, Sebastian A. Weah, who provides more information on the role of the Division in the collection of revenue in Liberia. Mr Weah has vast knowledge in the sector as he has been in the revenue collection business (with the erstwhile Ministry of Finance), predating the establishment of the LRA. In answering our Seven Question posed by Managing Editor D. Kaihenneh Sengbeh, Mr. Weah will, among others, explain the successes, challenges and prospects of the Division. We hope it provides you knowledge and understanding of the work of this segment of the LRA.

Q D Kaihenneh Sengbeh: Tell us about your work as AC for Medium Tax

A Sebastian Weah: The Assistant Commissioner for Medium Tax Division is responsible to ensure the compliance of medium taxpayers to the revenue laws of Liberia through planning and implementing programs aimed at achieving the Division's goals. Medium taxpayers are basically taxpayers with gross annual income of L\$3,000,000 or above but not more than L\$30,000,000.

The Division consists of three sections (Accounting, Assessment & Analysis Section, Audit Section, and Enforcement Section) each headed by a Manager. These Managers assist the Assistant Commissioner in running the day to day activities of the Division.

Our approach to taxpayer compliance is more preventative and customer-service oriented. We focus on facilitating taxpayers' compliance through providing the necessary education and guidance. A huge part of our work is creating the necessary forum for ensuring collaboration of various stakeholders in the compliance process through consultative meetings, tax clinics, and interactive radio interviews. We also focus on working through different business associations and unions to further improve our collaboration with our taxpayers. Of course, deterrent measures are also introduced for non-compliant taxpayers. At the Medium Tax Division, we are more than a team. We are a family! Our approach to planning is bottom-to-top so that each member of the team contributes to and ultimately owns the plan. We highly encourage participation and innovative ideas.

We are a family! Given the fact that we spend most of the active hours of our life at work, we have endeavour to make the working environment as friendly and interesting as possible. To this end, we have set up welfare committee to further promote recognition within the Division for outstanding performances. Our self-sponsored end-of-year retreat are 'must attend' occasions. In addition to this, through our welfare obligations, we are able to identify with members in times of misfortune and celebrate with them in happy times.

Q DKS: How important is your Division to Revenue Collection in Liberia?

A SAW: The importance of revenue collection to support the budget cannot be overemphasized. The Division is a key contributor to the overall collection of the Domestic Tax Department and has contributed over US\$122M over the last three fiscal periods. On the average the total contribution has been around 10% of the total budget.

Our role of providing tax education for our taxpayers is even important for sustainable tax revenue contribution. Our taxpayers are mostly Liberian business owners that are graduating from the small tax or informal level to a more formal level. Unlike the multi-national large companies that have stake in other countries, these companies have sole survivor in Liberia only and are set to remain around here for a long time.

Q DKS: How Are You and your Division helping the LRA meet its annual targets?

A SAW: Our work with taxpayers is not narrowed to our collection goals. A key role, as mentioned earlier, is the focus of taxpayers' awareness and education. We have moved more toward working through various business associations and unions where possible to ensure that our tax education program is extensive. Our goal is to increase the number of voluntary compliance significantly thereby effectively reducing LRA cost to collect taxes. The more compliant taxpayers we have, the less enforcement efforts and the associated required logistics.

Q DKS: Tell us your success stories in this position

A SAW: One of our major experience have been the introduction of an online platform for data collection to the LRA called the KoboToolBox, a free and simple but powerful tool platform for the collection of data. The KoboToolBox uses the KoBoCollect tool which is based on the OpenDataKit and is used for primary data collection in humanitarian emergencies and other challenging field environments. Information are collected on phones, tablets or even laptops and are immediately uploaded to the online reporting portal which, depending on the data set, can produce an interactive online google map.

The KoBoToolBox was first presented as a pilot project under the Medium, Small & Micro Tax Division which was approved for use by the Commissioner General and ➤

➤ adopted as the data collection tool for the Real Estate Tax Division's Community Partnership and Blockmapping project. KoBoCollect is based on the OpenDataKit and is used for primary data collection in humanitarian emergencies and other challenging field environments. The Division has produced its first interactive google Business Map from the Blockmapping process capturing almost 2,000 taxpayers. We have also improved on our portfolio management of medium taxpayers to ensure growth in their tax compliance and this has led to a total of over fifty-five (55) medium taxpayers transferred to large tax category in the last year. DKS: What are the major challenges and how are you working to counter them?

A SAW: Externally, there are a couple of major challenges however, we will highlight three key ones:

- Taxpayers closing their businesses without informing the LRA
- Proper contact information not provided during registration of business
- Taxpayer changing their business name or migrating to another location without informing the LRA

Internally, while there has been marked improvement in available logistics at the LRA when compared to the former Department of Revenue, Ministry of Finance, there are still challenges with respect to adequacy of the logistics. There is also a need for Medium Tax Offices in major cities in other parts of Liberia. Our current tax administration system is also needed to be upgraded to keep up with the changing environment.

Q DKS: What is your message to the taxpaying community and those who are not tax compliant?

A SAW: We want to congratulate the taxpaying community for their commitment to a journey that has brought us thus far. For us to have collected and contributed to the overall growth of revenue and support of nation building, you have been our most important partner. We urge that we further improve our partnership through interactive engagement. On the issue of tax clearances, the LRA is working to automate the process. However, we wish to remind you that issuance of tax clearance is based on compliance to registration, filing, payment and reporting obligations! Please ensure that these four obligations are met as a condition precedent to approval of your tax clearance.

Q DKS: Your final words

A SAW: The LRA is committed to its core value of enhancing service delivery. We have been able to facilitate compliance through providing different means for taxpayers to be able to pay their taxes including the use of mobile money platform. We are moving to e-filing to also make filing very easy. We remain committed to improving our services and always encourage feedback to help us further improve.





Avoid The Rush!

Small, Medium and Large Taxpayers, file and pay your
Business Income Tax for Quarter One due on or before
October 15, 2018



Statement Delivered By

Mr. Thomas Doe Nah During His Confirmation Hearing
At The Liberian Senate On August 22, 2019
As Commissioner General-Designate

Chairman Saytumah and Honorable Members of the Senate Ways, Means, Finance and Budget Committee – I wish to thank you for holding this confirmation hearing today. I am honored to appear before this committee as you consider my nomination to become the next Commissioner General of the Liberia Revenue Authority (LRA). I thank the President for the confidence reposed in me and nominating me to work in the interest of the Liberian people.

I am pleased to have my kids join me and many from the media, my civil society colleagues, friends, well wishers and citizens of Liberia that are listening to this confirmation via radio and various social media platforms.

My name is Thomas Doe Nah - born to the union of Athanasius T. Nah and Susannah Cummings in Tappita, Nimba County. I hold a Bachelor of Business Administration Degree in Accounting and Economics from the University of Liberia and a graduate degree in Public Administration from the Kennedy School of Government, Harvard University. Over the last 20 years, I have worked in the banking sector with the Liberia Bank for Development Investment (LBDI) and the International Bank Liberia (IB); the United States Embassy in Monrovia, and the Civil Society of Liberia, where I co-founded and managed the Center for Transparency and Accountability in Liberia (CENTAL) now the local chapter of Transparency International (TI) for 8 years, before moving to The

Carter Center, where I currently serve as Lead for the Access to Information and Access to Justice Programs.

At all of these institutions, I engaged with many issues that mattered to our country – working to give loans to small businesses, and ensuring that citizens got funds from relations abroad through MoneyGram – I was at the heart of the resuscitation of governance structures in Liberia through the instrumentality of multi-partner initiatives such as the Liberia Extractive Industries Transparency Initiative (LEITI) and the Governance Economic Management Assistance Program (GEMAP) that were established to recalibrate governance structures that had become dysfunctional because of entrenched ➤

➤ vested interests and mismanagement. My work with CENTAL touched so many areas – natural resources – education – poverty reduction – fiscal management – and importantly, fighting corruption.

We all make demands of government for better roads, education, healthcare systems, etc. and are increasingly desirous of higher salaries in public service. Oh! And we visit other countries and are astonished by the advanced infrastructure and the significant improvement in services provided their citizens. At home in Liberia, we are all bewildered by the limited progress we make year on year in efforts to get things done and transform the lives of our people. It appears more like we are stuck along a continuum laced with inaction. This trend has to stop. We must challenge and defeat poverty and underdevelopment. We must make our Pro-Poor Agenda succeed. We must create opportunities for our people to find their way out of poverty and gain access to quality education, health services and other basic services. We must bridge the infrastructure deficits (with more and better roads and bridges, and expansion of electricity and water), and we must re-engineer governance processes that will enhance efficiency, and allow citizens, businesses, and other endeavors to succeed.

Distinguished senators all of this is possible. But we need to mobilize and adopt innovative strategies to achieve the level of revenue sufficiency that would allow for sustained socio-economic development. We will also need to expand the revenue base and take revenues far above the perennial intake that averages around 500 million annually.

As we begin our journey to make the LRA, which is a relatively young agency, more effective and efficient, it is only fair to thank Mrs. Elfrieda Stewart Tamba for leading the establishment of the LRA and the dedicated staff of the Authority for working assiduously to achieve the mission and vision of the LRA. We intend to build on their experiences, enthusiasm, and dynamism.

Honorable Senators, Ladies and Gentlemen

The LRA under our stewardship will be people-centered and business-friendly. As you may have observed, we have not truly embraced the concept of “the customer” in service delivery and operate on the misconception that public service is a privilege and not a right of the taxpayers. For the LRA to achieve the domestic resource mobilization strategy of government, efforts must be made to encourage voluntary compliance by treating taxpayers as customers and offering them excellent and satisfactory services. Therefore, our taxpayers (customers) will be first as we work to get citizens to appreciate the essence of tax payments.

Businesses will be our friend and partner. We envisage putting into place various mechanisms that will promote symbiotic relationships as we work to ease and facilitate trade. The Ease of Doing Business in Liberia has to be improved, as a flourishing private sector is the fulcrum that will drive the success of our Pro-poor Development Agenda. Notwithstanding, we are determined to continue to enforce the Revenue Laws of Liberia, ensuring compliance and sanctions where they become necessary to ensure the integrity of our revenue system.

Transparency and accountability have to be the hallmark of the LRA. Transparency would entail opening up the LRA to public scrutiny and being responsive to the information needs of our customers (citizens and businesses). We expect to intensify outreach programs that would allow citizens to understand the intricacies and complexities of the tax regime. Citizens should be enabled to inspect the work of the LRA as well as the availability of instruments for monitoring the decision-making process. We will move to work along with you and other government functionaries to simplify our tax regime and close loopholes that undermine collection of lawful revenues.

Corruption will not be tolerated at the LRA. We expect that staffs will be professional and show the highest level of integrity in their work. If there is going to be one institution in the public service that will continue being a role model for professionalism, it will be the LRA. Employment at the

LRA will be based on merit. Everyone at the LRA must merit his/her job, as I suspect that to already be the case.

But corruption has a supply side and so we want to admonish our customers (citizens and businesses) that we would not accept anyone trying to compromise LRA staff by colluding in processes that will lead to tax evasion and avoidance. Government officials at the senior and mid-level must set the standard by using their power to support the LRA and not engage in acts that will undermine the collection of lawful taxes.

We remain grateful to our international development partners for being reliable supporters of the many initiatives that have strengthened the capacity of staff and infrastructure needs of the LRA. We intent to maintain and expand our relationships with partners as we strive to become an outstanding vessel for domestic revenue mobilization and solid contributor to the government's pro-poor agenda.

Modernization of the LRA electronic delivery systems with the insertion of innovative and impactful solutions that will automate and ease customers' transactions and improve data analysis is required. We will have to make existing solutions functional where necessary and procure new solutions were required. Interlinks with other public entities' systems that will allow sharing of data would be enhance as an imperative for revenue boost.

Honorable Senators - Ladies and Gentlemen:

The success of the LRA in collecting and increasing revenue hinges on the operational effectiveness of other public institutions. We rely on the legislature to enact and review laws that would close loopholes and the judiciary to expeditiously adjudicate cases. We expect that agencies like the NIC, Ministry of Labor, and of Commerce and others that related agencies that work with businesses will have to do a better job in creating the right investment climate for the attraction and sustainability of commercial activities in Liberia.



Statement Delivered By

Mrs. Decontee T. King-Sackie During Her Confirmation Hearing At The Liberian Senate on August 22, 2018 As Deputy Commissioner General-Designate for Technical Affairs

Mr. Chairman and Members of the Senate Committee on Ways, Means and Finance, Members of the National Legislature here present, Commissioner General Designate, Members of the fourth estate, distinguished Ladies and Gentlemen. I must give God the Glory and Honor, for His Grace bestowed upon me to be here today to be given another opportunity to serve our country. Our appointment by His Excellency, Dr. George Manneh Weah is a demonstration of our commitment to public service and achieving the development goals of our country. Today, I have returned to the Capitol before this same committee seeking your confirmation again for my re-appointment to the position of Deputy Commissioner General Technical Affairs of the Liberia Revenue Authority (LRA). I am fully aware of the difficult task which lies ahead to drive the authority to your expectation and to the expectation of the tax-paying public. I have served in various capacities in Government since 2009 from Commissioner of Customs and Excise in the Ministry of Finance, Assistant Minister for Revenue, and also as the first Deputy Commissioner Technical Affairs –

Liberia Revenue Authority (LRA).

The following achievements need worth mentioning of our journey over the last nine (9) years:

1 Led institutional start up and strategic visioning as a member of the first executive management team of the newly established Liberia Revenue Authority since 2014. A five-year corporate strategic plan was developed (2016/17 – 2020/21) that clearly articulates four strategic goals to be attained.

2 Led the introduction of direct transfer payments, mobile money and electronic filing into tax administration in Liberia. 100% of all large taxpayers pay taxes via direct transfer payments

3 Led the reform of customs administration in Liberia from 2009 to 2012. This resulted in

- The re-engineering of all customs business processes and procedures
- Transition from manual to full automation of customs operations at three ports that

accounted for approximately 95% of trade into and out of Liberia. This resulted in Customs revenue increasing from 2009 by 109%.

- The development and implementation of a three-years customs modernization strategy
- The revitalization of customs post clearance audit based
- The introduction of customs compliant traders program
- The introduction of the customs compliance and enforcement program to include risk management, intelligence and anti-smuggling operations
- The re-engineering of all customs business processes and procedures
- Transition from manual to full automation of customs operations at three ports that accounted for approximately 95% of trade into and out of Liberia. This resulted in Customs revenue increasing from 2009 by 109%.

- The development and implementation of a three-years customs modernization strategy
- The revitalization of customs post clearance audit based
- The introduction of customs compliant traders program
- The introduction of the customs compliance and enforcement program to include risk management, intelligence and anti-smuggling operations

4 Represented the WCO West and Central Africa Region at the level of the Policy Commission of the WCO for a 2 years tenure from 2011.

5 Participated in Liberia's negotiations with the World Trade Organization (WTO) as a member of country's delegation and led the negotiations on internal taxes. Liberia became a member of the WTO in December 2015.

As the government embarks upon its Pro-poor agenda for Prosperity and ➤

➤ Development as well as the attainment of the Sustainable Development Goals, it is imperative that the Government of Liberia develops and implement a Domestic Resource Mobilization Strategy that will seek to broaden the tax base, control tax expenditure, implement an integrated tax administration system, invest in sectors with strong tax contribution potential and overall increase the resource generation capacity and capability of the government.

Also the LRA administration will also ensure the completion of the implementation of the LRA Five (5) Years Corporate Strategic Plan which started in 2016 with the four cardinal goals of

1 Administering Revenue Legislation in an efficient, fair and transparent manner

2 Maximize voluntary compliance

3 Build an effective institution at all levels through

excellence in leadership, accountability, technical and real infrastructure capacities

4 Transform Revenue Administration by utilizing effective Information and Communication Technologies (ICT)

Amongst the many outcome of this plan is to ensure that the professional and technical capacities of the tax administration is kept at a level that will guarantee the provision of the best services our taxpayers require and deserve.

Honorable members of the Senate, in addition to my years of experience in customs and tax administration in Liberia, please be reassured that I possess the requisite academic credentials to assist the Commissioner General of the LRA in surmounting the herculean task which lies ahead. I have been trained as a professional accountant at the University of Liberia where I earned a Bachelor of Business Administration degree with honors

in Accounting. I have also earned two Masters Degree, one in Business Administration degree in Accounting from the Cuttington University College in Liberia and the other in Public Administration from the John F. Kennedy School of Government, Harvard University in the United States. I am a Chartered Accountant and a member of the Institute of Chartered Accountants of Ghana and the Liberia Institute of Certified Public Accountants (LICPA).

Honorable members of the House of Senate, permit me to use this occasion to thank His Excellency President Dr. George Manneh Weah for the preferment as I seek not only your kindness to confirm my appointment, but also your unwavering support for the Liberia Revenue Authority as we march out to mobilize legitimate revenue in support of the nation's development agenda.

Thank you!



CUSTOMS BUSINESS OFFICES AND LOCATIONS

Bo Waterside Customs Business Office

Bo Town
Tewor District
Grand Cape Mount County
Liberia
0888572572/0770572572

Freeport Customs Business Office

Freeport of Monrovia
Bushrod Island
Montserrado County
0888572572/0770572572

Liberia Petroleum Refining Company Customs Business Office

Liberia Petroleum Refining
Company
Bushrod Island
Montserrado County
Liberia
0888572572/0770572572

Parcel Post Customs Business Office

Ministry of Post &
Telecommunication
Carey & McDonald Streets
Montserrado County
Liberia
0888572572/0770572572

Ministry of Mines & Energy Customs Business Office

Capitol Hill
Montserrado County
Liberia
0888572572/0770572572

James Spriggs Payne Customs Business Office

AirField/Sinkor
Montserrado County
Liberia
0888572572/0770572572

Roberts International Airport Customs Business Office

Harbel
Margibi County
Liberia
0888572572/0770572572

Buchanan Customs Business Office

Buchanan City
Grand Bassa County
Liberia
0888572572/0770572572

Greenville Customs Business Office

Greenville City
Sinoe County
Liberia
0888572572/0770572572

Harper Customs Business Office

Harper City
Maryland County
Liberia
0888572572/0770572572

Toe Town Customs Business Office

B'hai Town
Gbazon District
Grand Gedeh County
Liberia
West Africa
0888572572/0770572572

Butuo Customs Business Office

Butuo Town
Buyah District
Nimba County
0888572572/0770572572

Loguatu Customs Business Office

Loguatu Town
Gbelaygeh District
Nimba County
Liberia
0888572572/0770572572

Ganta Customs Business Office

Bain Garr District
Ganta City
Nimba County
Liberia
0888572572/0770572572

Jorwah Customs Business Office

Jorwah Town
Panta District
Bong County
Liberia
0888572572/0770572572

Yealla Customs Business Office

Yealla Town
Zorzor District
Lofa County
Liberia
0888572572/0770572572

Mendicorma Customs Business Office

Mendicorma Town
Foya District
Lofa County
Liberia
0888572572/0770572572

RURAL TAX BUSINESS OFFICES

Buchanan Tax Business Office

Tubman Street
Buchanan City
Grand Bassa County
0888572572/0770572572

Gbarnga Tax Business Office

Bai T. Moore Boulevard,
Adjacent Dominion Church
Gbarnga City
Bong County
0888572572/0770572572

Ganta Tax Business Office

Ganta Main Street, Opp.
Pearson School
Nimba County
0888572572/0770572572

Sanniquellie Tax Business Office

Circuit Court Building
Sanniquellie City
Ganta, Nimba County
0888572572/0770572572

Tappita Tax Business Office

Tappita Main Street
Tappita City
Nimba County
0888572572/0770572572

Zwedru Tax Business Office

G. Gedeh County Service
Center
Zwedru City
Grand Gedeh County
0888572572/0770572572

Toe Town Tax Business Office

Toe Town
Grand Gedeh County
0888572572/0770572572

Weboo Tax Business Office

Fish Town
River Gee County
0888572572/0770572572

Harper Tax Business Office

Green & Mechlin Streets,
Harper
Maryland County
0888572572/0770572572

Pleebo Tax Business Office

Pleebo City Hall
Maryland County
0888572572/0770572572

Grand Kru Tax Business Office

Administration Building,
Barclayville City
Grand Kru County
0888572572/0770572572

Greenville Tax Business Office

Johnstone St. Adjacent the
Prison Compound
Greenville City
Sinoe County
0888572572/0770572572

Cestos Tax Business Office

Cestos Main Street
Cestos City
Rivercess County
0888572572/0770572572

Kakata Tax Business Office

Administrative Compound
Kakata City
Margibi County
088572572/0770572572

Mashall Tax Business Office

Unification Town
Margibi County
088572572/0770572572

Bensonville Tax Business Office

Gardnersville Town Hall,
Bardnesville
Montserrado County
088572572/0770572572

Grand Cape Mount Tax Business Office

Grass -Field Road
Robertsport City
Grand Cape Mount County
088572572/0770572572

Bo-Water Side Tax Business Office

Bo-Water Side
Grand Cape Mount County
088572572/0770572572

Via Town #3, Tax Business Office

Tubmanburg City
Bomi County
088572572/0770572572

Bopolu Tax Business Office

Gbarpolu County Service Center
Bopolu City
Gbarpolu County
088572572/0770572572

Voinjama Tax Business Office

Bazzie Quarter
Voinjama City
Lofa County
088572572/0770572572

Zorzor Tax Business Office

Adjacent Monrovia Parking,
Zorzor
Lofa County
088572572/0770572572

Foya Tax Business Office

AG Quarter New Foya Road
Foya City
Lofa County
088572572/0770572572

Kolahum Tax Business Office

Opposite Kolahun Market,
Lofa County
088572572/0770572572

URBAN SERVICE CENTERS

Temple of Justice Service Center

Capitol Bypass
Capitol Hill
Monrovia
Monteressado County
088572572/0770572572

Ministry of Transport Service Center

Carey & Warrant Streets
Monrovia, Liberia
088572572/0770572572

Ministry of Commerce & Industry Service Center

Ashmun Street
Monrovia, Liberia
088572572/0770572572

National Elections Commission Service Center

9th Street Sinkor
Monrovia, Liberia
088572572/0770572572

Liberia Business Association Service Center

AB Tolbert Road
Paynesville City
Montserrado County
088572572/0770572572

Robert International Airport Service Center

Robert International Airport
Margibi County, Liberia
088572572/0770572572

Ministry of Finance & Development Planning Service Center

Ministry of Finance &
Development Planning
Broad & Mechlin Streets
Monrovia, Liberia
088572572/0770572572

Ministry of Foreign Affairs Service Center

Ministry of Foreign Affairs
Capitol By-Pass
Capitol Hill

Monrovia, Liberia
088572572/0770572572

Freeport of Monrovia Service Center

Freeport of Monrovia
Bushrod Island
Monrovia, Liberia
088572572/0770572572

Liberia Business Registry Service Center

Nelson Street, Front Street
Monrovia, Liberia
088572572/0770572572

Ministry of Labor Service Center

Ministry of Labor UN Drive
Monrovia, Liberia
088572572/0770572572

Ministry of Mines & Energy Service Center

Bassa Community
Capitol Hill
088572572/0770572572

Paynesville Tax Business Office

Ma. Kebeh Gas Station
Redlight, Paynesville
Montserrado County
Liberia
088572572/0770572572

Duala Tax Business Office

Lucky Pharmacy
Opps. MIC Duala
Monrovia, Liberia
088572572/0770572572



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TAX DUE DATES

PERSONAL INCOME TAX

Withholdings on wages and salaries;
Due on or before the 10th day of the following month. Covers: Employers

CONTRACT SERVICES

Withholding on Services Rendered
Due on or before the 10th day of the following month. Covers: Contractors

GOODS AND SERVICES TAX

(7%-15%) - Due on or before the 21st day of the following month. Covers: Restaurants, Hotels, Car Renters, Telecommunications communication companies and Manufacturers

EXCISE TAX

Due on or before the 21st day of the following month. Covers: Producers and sellers of alcoholic and non-alcoholic beverages.

PRESUMPTIVE TAX

(4%) Due on or before the 15 day after each quarter (i.e., 1st quarter payment is due April 15th) Covers: Small business whose gross annual sales are L\$ 200,000 - L\$3,000,000

Advance Payment on CORPORATE INCOME TAX

(2%) Covers: All Medium Taxpayers (annual income between L\$ 3,000,000 - L\$ 30,000,000) and Large Taxpayers with gross annual sales above L\$30,000,000

REAL ESTATE TAX

Due between January 1st and June 30th. Covers: All land and real property owners

INCOME TAX RETURN

(Filing and Payment) Due on or before the March 31st of each calendar year

- CORPORATE INCOME TAX
- PERSONAL INCOME TAX

Covers: All businesses and persons earning income from Liberia

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Liberia Revenue Authority



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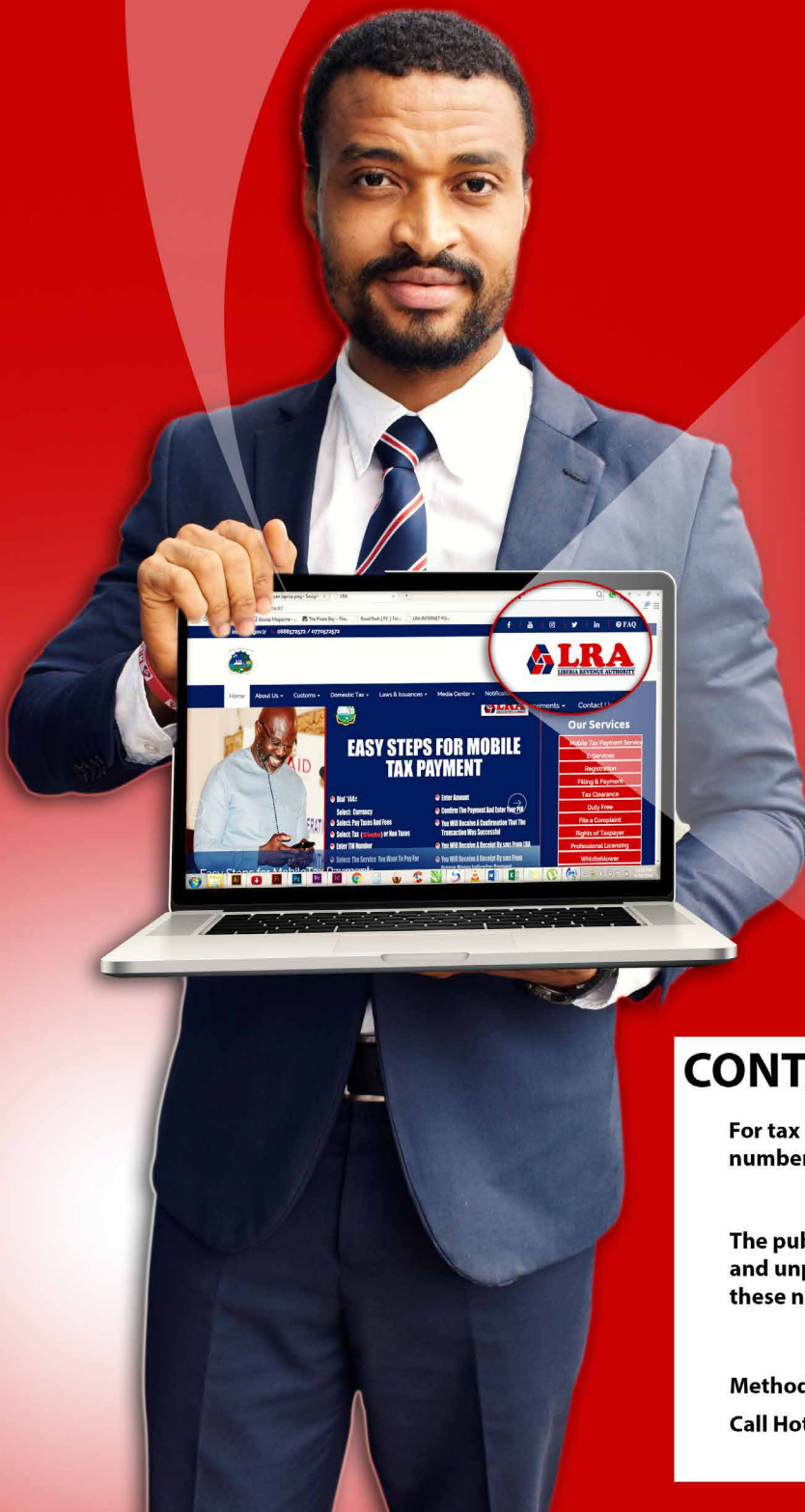
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Liberia Revenue Authority



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CONTACT US

For tax inquiries, information and education call the following numbers:

0888572572 / 0770572572

The public is encouraged to report any misconduct, corruption and unprofessionalism of any LRA's employee using any of these numbers:

0880631093 / 0880631275

Methods of reporting to Professional Ethics Division (PED)

Call Hotline Numbers: **0886517061 / 0777517061**



BUILDING MAMA LIBERIA TOGETHER WITH OUR TAXES



Contact us at
info@lra.gov.lr

Visit us at
www.lra.gov.lr

Postal Address

*Liberia Revenue Authority
P. O. Box 1965
ELWA Junction
Paynesville City, Liberia*

Call Center Contacts

*+231- (0) - 770-572-572
+231- (0) - 888-572-572*

For tax inquiries, information and education
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0888572572 / 0770572572

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