



October 8, 2018  
PSA/LRA-014/FY-18/19

## IMPORTANT GOVERNMENT REVENUE NOTICE

**Topic: Due Date Reminder for Filing  
and Payment GST and Excise Tax**

**Attention: All Businesses and Individuals**

The Liberia Revenue Authority (LRA) reminds all Business Owners, and individuals that the stipulated due date, under the Liberia Revenue Code (the Code), to file and make payment of Goods and Services Tax (GST) and Excise Tax is the 21<sup>st</sup> day of every month. Therefore, such payments for September 2018 is due on October 21<sup>st</sup>.

Section 1000 (b) of the Liberia Revenue Code as amended, states that the rate of goods tax is 10%, except that... If the supply is an export of goods, which is zero (0) percent. The LRA therefore encourages Service Providers and local Manufacturers to comply with the law and pay their lawful taxes on the due date to enhance the delivery of basic social services to the public.

Large Taxpayers are to file using the e-Filing platform, and make payment through the Direct Bank Transfer platform. The E-Filing platform is easily downloadable and is found under e-services, on the LRA website at [www.lra.gov.lr](http://www.lra.gov.lr). All instructions for the use of the platform, including video and audio instructions, can be found on the website. All Large Tax payers are mandated to take advantage of the E-Filing platform as at October 1, 2018.

The LRA is meanwhile pleased to inform taxpayers that GST and Excise Tax can be paid via Mobile Money Tax payment Platform through Orange Liberia (\*144#) and Lonestar Cell/MTN (\*156#). This is in addition to other payment platforms intended to simplify your Tax payment process. Filing is simple and easy and we are available to assist you at no cost.

For more information on how to withhold, the tax table, filing processes and other related information, please visit the LRA website ([www.lra.gov.lr](http://www.lra.gov.lr)), the LRA headquarter at ELWA Junction in Paynesville, or any Tax Business Office in your area.

Signed:   
Darlingston Y. Talery  
Commissioner/ Domestic Tax Department

**Building Mama Liberia  
Together With Our Taxes**