



October 8, 2018
PSA/LRA-015/FY-18/19

IMPORTANT GOVERNMENT REVENUE NOTICE

Topic: Due Date Reminder for Filing & Payment
of Withholding Taxes on Salaries & Wages,
Rents, Services Rendered, Dividends & Royalties

Attention: All Businesses and Individuals

The Liberia Revenue Authority (LRA) reminds all Business Owners, Business Management, Chief Finance Officers, Financial Consultants, Tax Practitioners, Self-employed individuals etc, that the stipulated due date, Under the Liberia Revenue Code (the Code), for filing and payment of taxes withheld is the 10th of every month.

Therefore, such payments withheld for the month of September is due on October 10th. These include withholding on Salaries and Wages, Rents, Services Rendered, Dividends, Interests and Royalties.

Employers and Payers are legally responsible under the Code to withhold on said payments. Such withheld payments are due and payable into the Consolidated Revenue Account on or before the 10th day of the succeeding month.

Section 905 (J) of the LRC as amended states that "Within 10 days after the last day of a month, a payor ... is required to remit to the tax authority the total amount required to be withheld during that month. Each remittance of tax under this section must be accompanied by a statement specifying the name and address of each resident to whom a payment was made, the type and amount of each payment, and the amount of tax withheld." Compliance is mandatory and there is no exception.

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. 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 withholding 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. Designated staff are available to assist you at no cost to voluntarily comply as we build 'Mama' Liberia together.

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), or 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**