



October 8, 2018  
PSA/LRA-013/FY-18/19

## IMPORTANT GOVERNMENT REVENUE NOTICE

**Topic: Payment of Quarterly Turnover or Presumptive Tax**

**Attention: All Businesses and Individuals**

The Liberia Revenue Authority (LRA) reminds all business owners and individuals, especially Small, Medium and Large taxpayers that the due date for the payment of the quarterly Turnover Tax (Presumptive Tax and Minimum Tax) for the 1<sup>st</sup> Quarter of Fiscal Year 2018/2019 is October 15.

In accordance with Sections 200 (b)(2)(c) and 904 (a) & (b) of the Liberia Revenue Code as amended 2016, both Presumptive Tax and Minimum Tax are levied on the quarterly gross income of all businesses. Every business is obligated to pay 2% Minimum Tax (when in the category of Medium or Large Taxpayer) or 4% (in the Small Taxpayer category). A Presumptive Tax of 2% is to be paid by taxpayers in the Natural Resource Tax Sectors.

The LRA hereby calls on all individuals and businesses concerned to heed to this announcement by proceeding to its ELWA Headquarters or any tax business office across the country to pay their Presumptive Tax.

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 Presumptive and Minimum 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.

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

Approved   
Darlingston Y. Talery  
Commissioner/ Domestic Tax Department

**Building Mama Liberia  
Together With Our Taxes**