

# Corporate Strategic Plan

## **Fiscal Years**

2016/2017 - 2020/2021

# Our Core Values



# Quick Facts

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The LRA was established through an Act of the National Legislature in 2013 and began operations on **July 1, 2014**.

The LRA moved to its new headquarters in ELWA Junction (Paynesville) in **February 2015**.

In its first year of operations (Fiscal Year 2014-2015), LRA exceeded its forecast target for domestic revenue by **US\$19.9 million** or **4.6%**.

In its first year of operations, LRA collected a record amount of revenue (**US\$124.3M**) at Freeport.

In the same year, LRA also collected a record amount of real estate taxes (**US\$4.4M**).

Since January 2016, LRA has distributed **2000 gallons of fuel** to health facilities and hospitals in eight counties, free of charge.

In LRA's ardent fight against internal corruption, **over 60 staff members** have been dismissed for various offenses against the revenue systems.

In an effort to engender an inclusive and accessible revenue system, **LRA is collaborating with the Liberia School for the Blind** to convert the Liberia Revenue Code into Braille.

*Building Liberia together with our taxes*





*Gbarnga-Ganta highway*

*Liberia needs  
Development.  
With our taxes, we  
can build Mama  
Liberia together!*

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# Chairman's Message

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

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

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

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

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

**Robert C. Tubman**  
Chairman, Board of Directors

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



# Minister's Message

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

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

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

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

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

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

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

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

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

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

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

**Amara M. Konneh**

Minister of Finance and Development Planning

# Commissioner General's Message

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

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

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

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

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

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

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

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

**Elfrieda Stewart Tamba**  
Commissioner General



# Acronyms

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<b>AFT</b>	Agenda for Transformation	<b>IAD</b>	Internal Audit Department
<b>ASYCUDA</b>	Automated System for Customs Data	<b>ICT</b>	Information and Communication Technology
<b>B&amp;F</b>	Budget and Finance	<b>INB</b>	In Budget
<b>BOD</b>	Board of Directors	<b>IT</b>	Information Technology
<b>BOT</b>	Build, Operate and Transfer	<b>LISGIS</b>	Liberia Institute of Statistics & Geo-Information Services
<b>CBL</b>	Central Bank of Liberia	<b>LRA</b>	Liberia Revenue Authority
<b>CET</b>	Common External Tariff	<b>MFDP</b>	Ministry of Finance & Development Planning
<b>CG</b>	Commissioner General	<b>MIS</b>	Management Information Systems
<b>CMPA</b>	Communications, Media and Public Affairs	<b>MISD</b>	Management Information Systems Division
<b>CPM</b>	Corporate Performance Management	<b>MOH</b>	Ministry of Health and Social Welfare
<b>CSP</b>	Corporate Strategic Plan	<b>NRARS</b>	National Revenue Accounting and Reconciliation Section
<b>DCGAA</b>	Deputy Commissioner General Administrative Affairs	<b>OPRS</b>	Office of Professional Responsibility Section
<b>DCGTA</b>	Deputy Commissioner General Technical Affairs	<b>PED</b>	Professional Ethics Division
<b>DFA</b>	Department of Fiscal Affairs	<b>PEFA</b>	Public Expenditure and Financial Accountability
<b>ECOWAS</b>	Economic Community of West African States	<b>PSSPD</b>	Policy, Statistics and Strategic Planning Division
<b>EDQARD</b>	Enterprise Design, Quality Assurance and Results Division	<b>RAFIT</b>	Revenue Administration Fiscal Information Tool
<b>ERMCD</b>	Enterprise Risk Management and Compliance Division	<b>RDBMS</b>	Relational Database Management System
<b>EU</b>	European Union	<b>SIGTAS</b>	Standard Integrated Government Tax System
<b>EVD</b>	Ebola Virus Disease	<b>SWOT</b>	Strengths, Weaknesses, Opportunities and Threats
<b>FLEGT</b>	Forest Law Enforcement, Governance and Trade	<b>TADAT</b>	Tax Administration Diagnostic Assessment Tool
<b>FMT</b>	Financial Management Team	<b>TAS</b>	Tax Administration System
<b>FY</b>	Fiscal Year	<b>TIEA</b>	Tax Information Exchange Agreement
<b>GDP</b>	Gross Domestic Product	<b>TPSD</b>	Taxpayer Services Division
<b>GOL</b>	Government of Liberia	<b>UNDP</b>	United Nation Development Programme
<b>GSD</b>	General Services Department	<b>UNMIL</b>	United Nations Mission in Liberia
<b>GST</b>	Goods and Services Tax	<b>USD</b>	United States Dollars
<b>HFO</b>	Heavy Fuel Oil	<b>VAT</b>	Value Added Tax
<b>HQ</b>	Headquarters	<b>VPA</b>	Voluntary Partnership Agreement
<b>HR</b>	Human Resources	<b>WCO</b>	World Customs Organization
<b>HRM</b>	Human Resource Management	<b>WHO</b>	World Health Organization
<b>IAA</b>	Internal Audit Agency	<b>WTO</b>	World Trade Organization

# ***1. About The Liberia Revenue Authority***

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## ***1.1 | Legal Mandate and Operating Framework***

In September 2013, the Government of Liberia ratified the Liberia Revenue Authority Act which established the Liberia Revenue Authority (LRA). The LRA replaced the Department of Revenue under the erstwhile Ministry of Finance, which included both the Bureau of Internal Revenue and the Bureau of Customs and Excise, as defined in Chapter 21 of the Executive Law of 1972. The LRA was established as a semi-autonomous organ of the Executive Branch of the Government of Liberia.

The core mandate of the LRA is to administer and enforce Liberia's revenue laws, including the Liberia Revenue Code of 2000 as amended in 2011, and other related laws under which it is assigned responsibility, for the purpose of assessing, collecting, auditing and accounting for all national revenues and for facilitating legitimate international trade through customs border management and enforcement.

To achieve the objective for which the LRA was established, the Authority is also empowered to transparently, equitably and fairly administer the assessment and collection of revenues, account for all revenues to which the revenue laws apply, deposit all amounts assessed and collected into the Consolidated Fund and ensure compliance with the Code and concurrent regulations.

The LRA is led by a Commissioner General (CG) who also serves as the Chief Executive Officer. The CG is responsible for the execution of the Liberia Revenue Code, the direction and day-to-day management and administration of the Authority, the supervision of officers, managerial staff and other employees of the Authority as well as other matters of the authority.

The Minister of Finance and Development Planning (MFDP) has responsibility over fiscal matters relating to revenue expenditure, the budget and as well as tax

***“The core mandate of the LRA is to administer and enforce Liberia’s revenue laws...”***

policy. The Department of Fiscal Affairs (DFA) of the MFDP is therefore responsible for revenue and tax policy, including coordinating the development and amendment of tax laws and tax policy regulations, tax exemptions in the broader economic and development policy framework, and tax policy issues relating to non-tax revenue.

## 1.2 | Oversight

***“The Board provides general governance and strategic direction for the management and organization of the Authority.”***

A Board of Directors (BOD) provides primary oversight of the LRA. The Board is responsible for providing general governance and strategic direction for the management and organization of the Authority, including planning and reporting, financial management and administrative policies, and expenditures, so that the Authority's objectives can be achieved.

The Board comprises a mix of government and private sector representatives, namely three Government Ministers, the Commissioner General of the LRA, and three members appointed from the private sector.

***The members of the Board are as follows:***

- The Minister of Finance and Development Planning
- The Minister of Justice
- The Minister of Commerce and Industry
- The Commissioner General, who is the Chief

Executive Officer and Secretary to the Board

- Three other members from the non-governmental sector, including the Board Chair.

The law stipulates that at all times, any proxy for governmental members of the Board must not fall below the level of a Deputy Minister. The Board is required to meet at least once in every quarter, or four times in each year. Ad hoc meetings might be convened on a need basis as and when required.

The Board has three core committees – Finance, Audit and Risk Management, and Executive and Governance. The Finance committee reviews the LRA budgets and expenditures, accounting framework and related policies.

The Audit and Risk Management committee has responsibilities that include reviewing LRA's compliance requirements, external audits and risk management programs. The Executive and





Governance committee reviews LRA HR policies, management succession plan and organizational structures to ensure consistency with applicable laws and HR best practices; further, this committee is responsible for conducting routine performance reviews of the Commissioner General and ensuring the execution of the functions of all Board committees.

While the Commissioner General reports directly to the BOD, she also retains functional accountability to the Minister of Finance and Development Planning (MFDP). The LRA works closely with the Revenue and Tax Policy Division at the MFDP to review tax policy, and to forecast national revenues on a yearly basis.

In this regard, the LRA also recommends tax policies to the MFDP, provides technical advice in the revision of Revenue Laws and other tax-related advice to the Minister. Additionally, the LRA is on the Financial Management Team (FMT), which is chaired by the Minister of Finance and Development Planning. The FMT is responsible for providing high level fiscal oversight and ensuring prudence in the government's revenue and expenditure frameworks.

Recently, the collaboration between the MFDP and the LRA was further strengthened through the establishment of the technical working group for revenue enhancement.

Pursuant to its Act, LRA also provides professional technical advice to the Government of Liberia (GOL) including the Legislature, and actively participates in a variety of inter-agency engagements. Key examples of such engagements include LRA's participation in the following committees, working groups and national task forces:

- The 'Trading across Borders' and 'Paying Taxes' Working Groups (led by LRA), which strive to improve Liberia's score under the World Bank's Doing Business Index;
- The Post-Accession WTO Steering Committee and WTO Technical Working Group (convened at the Ministry of Commerce and Industry), which analyze, review and advise on the implementation of reforms and projects related to Liberia's accession to the WTO;
- The Steering and Implementation committees

for the implementation of the Forest Law Enforcement, Governance and Trade (FLEGT) license under GOL's Voluntary Partnership Agreement (VPA) with the EU;

- The Joint Security Committee (convened at the Ministry of Defense), which reviews border security protocols and makes recommendations for their improvement;
- The Liquidity Monitoring Committee (convened at the Central bank of Liberia), which reviews and recommends monetary and fiscal policy interventions to counteract harmful economic fluctuations.

The LRA also has additional engagements with the Ministry of Agriculture (MOA), Ministry of Commerce and Industry (MOCI) and Liberia Institute of Statistics and Geo-Information Services (LISGIS), among others.

***“The LRA also provides professional technical advice to the Government of Liberia, including the Legislature, and actively participates in a variety of inter-agency engagements.”***

## 1.3 | LRA Management Framework

The Executive management of the LRA consists of the Commissioner General, Deputy Commissioner General of Technical Affairs, Deputy Commissioner General of Administrative Affairs, Commissioner of Customs and Commissioner of Domestic Taxes. LRA's core business delivery arms are the Customs Department and the Domestic Tax Department.

Each is headed by a Commissioner who reports directly to the Commissioner General. The Domestic Tax Department is responsible for the collection of all domestic revenues (i.e. excluding revenue from international trade), the improvement of the voluntary compliance of taxpayers, the management of taxpayer compliance through a comprehensive compliance management program, and the optimization of the revenue yield in accordance with the laws.

These revenues include the corporate and personal Income tax, goods and services tax, domestic excise, real estate tax and all domestic fees imposed under the Liberia Revenue Code. The Domestic

Tax Department will also be responsible for the administration of the value added tax (VAT), when implemented. Currently, there are nineteen tax business offices in Liberia.

The Customs Department is responsible for the collection of all import duties, goods and service taxes, excise taxes and fees related to international trade, ensuring compliance with all legislations relating to the movement of goods and people entering, transiting and exiting the country, including the facilitation of legitimate trade and border management. The Customs Department maintains a close working relationship with domestic law enforcement agencies given its sensitive and strategic positioning at Liberia's international borders.

Currently, there are seventeen customs business offices which include five marine ports, two international airports, eight land border ports, and two inland service stations. There are also thirteen sub ports.

### Other direct reports to the Commissioner General's office include:

- **Professional Ethics Division (PED)**, which manages LRA's internal anti-corruption efforts, ethics program and code of conduct through sensitization campaigns, continuous intelligence-gathering exercises, and the use of impartial investigative techniques;
- **Policy, Statistics and Strategic Planning Division (PSSPD)**, which is in charge of revenue policy analysis, revenue forecasting, statistical and other publications, domestic and international partner liaisons, and the strategic management system;
- **Legal and Board Affairs Department (Office of the Chief Counsel)**, which is responsible for the provision of legal advice to and legal representation of the LRA in revenue and non-revenue matters including matters related to the LRA Board of Directors. Additionally, the Department assists the Government of Liberia in the prosecution of criminal and non-criminal revenue cases;
- **Communication, Media and Public Affairs (CMPA)**, which monitors and manages LRA's communications strategy and public image through dissemination of clear and factual information internally and externally; and
- **Internal Audit Department (IAD)**, which provides independent and objective advice to assist management and BOD in achieving LRA's objectives by bringing a systematic and disciplined approach to evaluate and continuously improve the effectiveness of governance, risk management and controls. IAD conducts audits and reviews of operating units of the LRA and provides recommendations for corrective actions. IAD is headed by a commissioner who reports functionally to the BOD and Internal Audit Agency and administratively to the CG.

*The Deputy Commissioner General of Technical Affairs (DCGTA) has direct oversight over the technical affairs of the LRA. Direct reports to the DCGTA include:*

- **Enterprise Design, Quality Assurance and Results Division (EDQARD)**, which develops and documents Standard Operating Procedures (SOPs) for all LRA business processes, conducts quality assurance of audit reports and institutional reviews, as well as monitors institution-wide performance against Annual Business Plans;
- **Enterprise Risk Management and Compliance Division (ERMCD)**, which conducts strategic risk assessments and compliance evaluations of the LRA's operating systems and activities to ensure that business operations are aligned with internal controls, policies and procedures as well as applicable laws and regulations.
- **Taxpayer Services Division (TPSD)**, which executes LRA taxpayer's education and service delivery strategy, provides information to all taxpayers, responds in a timely manner to those seeking specific information from the LRA, and increases the levels of voluntary compliance through these and other taxpayer engagements. TPSD is also responsible for registration of taxpayers and processing of tax returns.
- **National Revenue Accounts and Reporting Section (NRARS)**, which monitors the amounts of revenue generated in LRA business offices across Liberia, by performing daily reconciliations of transactions including the core business systems to track the revenue receipts that are reported by LRA business offices, transitory accounts in Commercial banks, and the Central Bank.
- **Management Information Services Division (MISD)**, which leads Information Technology (IT) back-office operations, network administration, systems program development and acquisition efforts, and provides advice on choosing and operating enterprise-wide technology solutions; and,
- **Office of Professional Responsibility Section (OPRS)**, which ensures through regular liaisons and licensing that LRA's policies relating to external tax practitioners' and customs brokers' operations are upheld.

*The Deputy Commissioner General of Administrative Affairs (DCGAA) leads the LRA in the areas of corporate affairs and administration. Direct Reports to the DCGAA include:*

- **Human Resources Management (HRM) Division**, which is responsible for staffing of the LRA including recruitment, training and development, performance appraisals, benefits administration (pay and benefits) and the reward system, and personnel well-being and discipline within the LRA;
- **Budget and Finance (B&F) Division**, which develops and executes the overall expenditure budget of LRA, manages and coordinates donor funding and assistance through strategic budgeting, effective liquidity management, accurate record keeping and timely reporting of LRA's financial activities; and
- **General Services Department (GSD)**, which is primarily responsible for providing requisite support to all units within the LRA and for the protection of all assets through key functions including procurement, logistics and security management.



## 1.4 | Management Accountabilities

***LRA priorities are set, monitored and managed through a series of regular, multi-level management meetings:***

- The Executive Management Team (the CG, the DCGTA and DCGAA, and the Commissioners of Customs and Domestic Tax Departments) have weekly meetings in which high-level strategic and operational matters are discussed, and overall institutional priorities are set.
- In addition, weekly Senior Staff meetings are held (for all staff at and above the level of Manager) wherein operational progress is monitored in detail, and the opportunity to raise other enterprise and sub-enterprise level issues is provided.
- Bimonthly meetings are held between the CG and her direct reports. Similarly, weekly meetings are held between the two DCGs and their direct reports, and between the Commissioners of Domestic Tax Department and Customs Department and their respective direct reports.
- Finally, each department, division and section is required to have regular internal meetings, on a weekly or bimonthly basis.

This structure of cascading multi-level meetings filters operational and strategic issues as necessary to appropriate levels of management for their attention and action.

- In addition, for monitoring the organizational progress against the goals and outcomes as outlined in this Corporate Strategic Plan (Section 5), a Corporate Performance Management (CPM) framework is currently being developed, which contains a monthly reporting structure that will be rolled up on a quarterly basis.

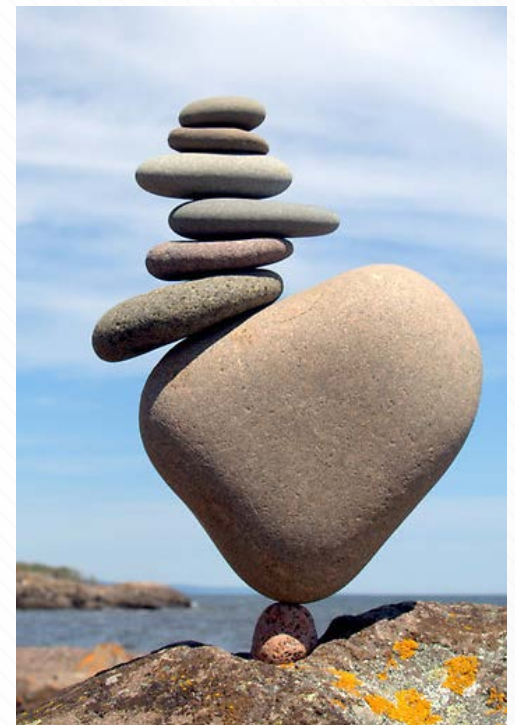
The CPM framework will enable the measurement of institutional strengths and weaknesses with regard to LRA's strategic direction as articulated in this document. It is expected to be implemented in fiscal year 2016/2017.



## 1.5 | **Commitment to the People of Liberia**

**The LRA is accountable to the people of Liberia. In this regard, the LRA is committed to the following:**

- Ensuring positive returns on stakeholders' investment
- Attaining and/or exceeding revenue targets
- Collecting and accounting for all lawful revenues
- Growing the revenue base
- Managing the budget, including the cost of collection efficiently and effectively





## 1.6 | *Vision and Mission*



### VISION

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

### MISSION

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



## 1.7 | Core Values

*Always in pursuit of our core values*



### *Service*

- Demonstrate passion for professionally, fairly and transparently meeting needs of taxpayers and other stakeholders
- Take active responsibility for the quality of service we provide
- Assume a positive “can achieve” attitude
- Hold self and others accountable for results

### *Commitment*

- Strive to collect legitimate revenues
- Ensure the principle of fairness in the tax system
- Execute sound revenue policies, fair and balanced enforcement for revenue growth thereby facilitating national development priorities.
- Facilitate legitimate trade and commerce within our borders thus helping to ensure social protection and economic growth and development



### *Integrity*

- Act ethically and with integrity
- Deal with people and issues openly, directly, respectfully, fairly transparently, equitably, and consistent with law
- Take actions that are consistent with words (talk the talk and walk the talk)

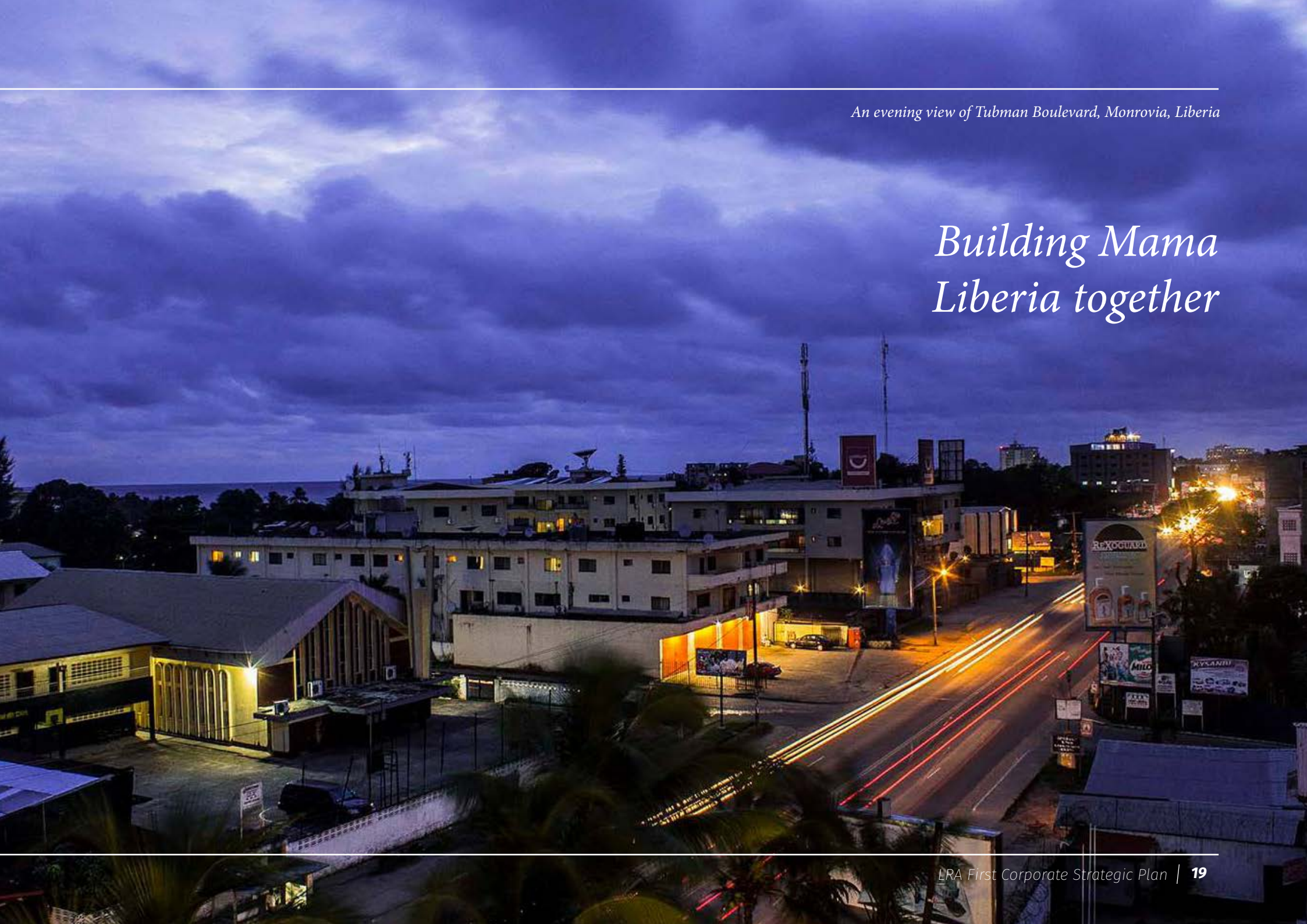
### *Team Work*

- Take ownership of team goals, promote team work, be accountable for own part in the process and openly give and receive coaching and feedback.
- Set high performance expectations and a mindset for excellence and results
- Be innovative in identifying new opportunities and approaches for our customers and ourselves.
- Embrace position change and be personally willing to undertake other responsibilities



*An evening view of Tubman Boulevard, Monrovia, Liberia*

# *Building Mama Liberia together*





## 2. *LRA Operating Environment*

### 2.1 | **Political Environment**

The LRA operates in a dynamic environment that entails an increasing demand on Government deliverables. Liberia's recent political setting was characterized by a prolonged civil conflict between 1989 and 2003. This hellish period was followed by a period of relief, two peaceful democratic elections in 2005 and 2011 respectively, and the consistent pursuit of Liberia's recovery and reconstruction.

Another national election is scheduled for October, 2017. The country has enjoyed peace for the last twelve (12) years. The United Nations Mission in Liberia (UNMIL) has been assisting with the nation's security for the last decade and has commenced its drawdown from Liberia. In 2014, the Government of Liberia introduced an inclusive growth and wealth creation program named the Agenda for Transformation (AFT) the primary aim of which is to achieve middle income status for Liberia by 2030. The AFT has five (5) basic pillars, namely:

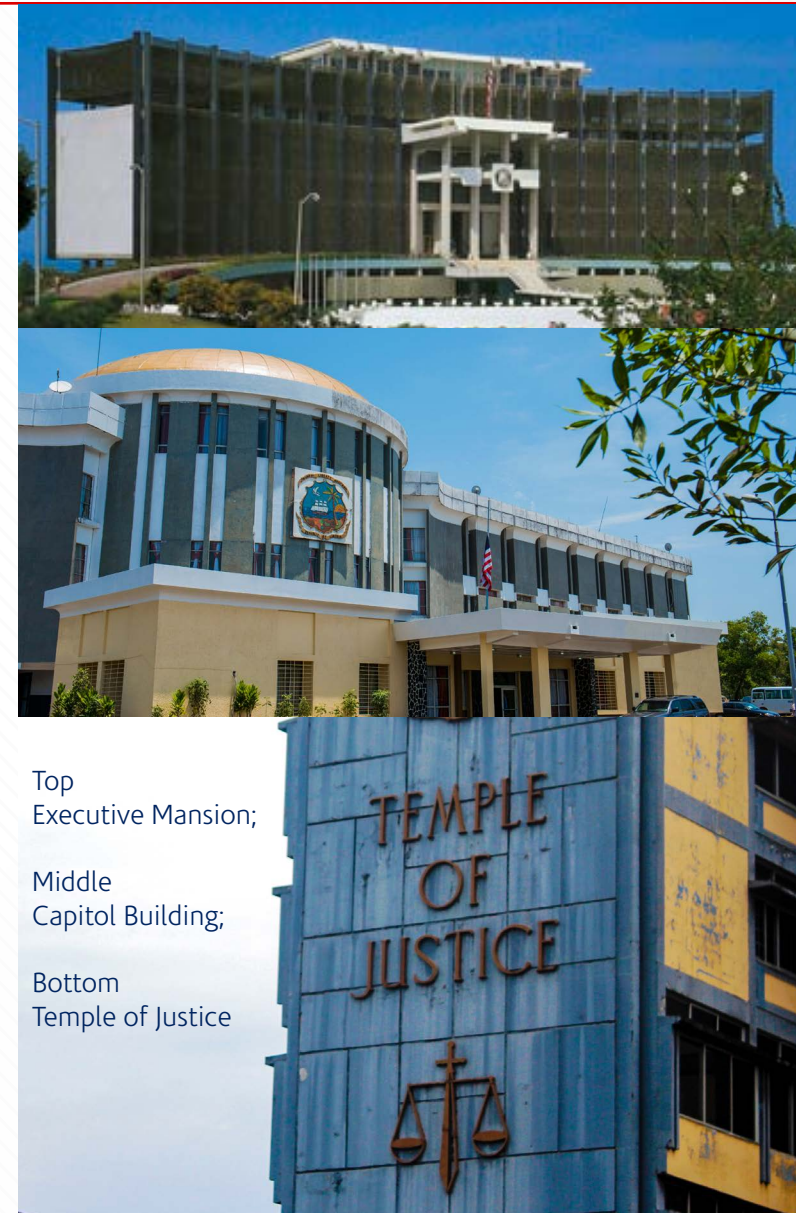
- Peace, Security, and Rule of Law
- Economic Transformation
- Human Development
- Governance, and Public Institutions

- **Crosscutting Issues**

Notwithstanding the progress since the civil crisis, Liberia continues to be profoundly and significantly underdeveloped.

This unfortunate and sad situation intensifies the requirement for strong revenue administration and generation which includes the identification of additional revenue sources for the funding of public sector service delivery, social programs and national development priorities. For this purpose the LRA's clients are all sectors, citizens, and people with vested interests in Liberia's socioeconomic development.

The passage of the Liberia Revenue Authority Act and the institutionalization of the LRA have demonstrated a strong political will to modernize Liberia's domestic revenue collection. To move forward, the LRA and the government are committed to ensuring that there exists a modern, professional and effective vehicle for administering the national revenue program of the Republic of Liberia for the national good.



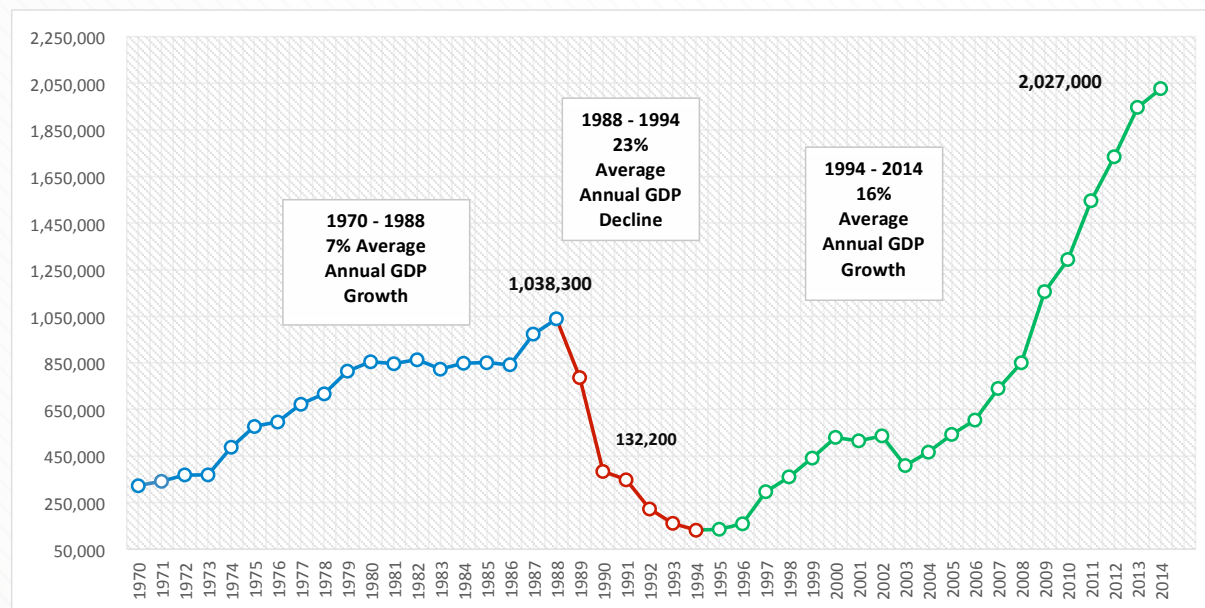
Top  
Executive Mansion;

Middle  
Capitol Building;

Bottom  
Temple of Justice



## 2.2 | Socio-Economic Environment



SOURCE: GRAPH PREPARED BY THE LRA WITH DATA FROM THE WORLD BANK

In 2013, Liberia recorded a real GDP growth rate of 8.1%. This growth was driven by the doubling or more of iron ore exports, construction, and robust performance of the service sector. The World Bank has reported that Liberia's real GDP growth rate plummeted to an estimated 1.8% in 2014 mainly due to the severe impact of the Ebola Virus Disease (EVD) public health crisis and the slowdown in the mining sector due to falling world prices.

The mobilization of domestic revenues remains the key ingredient for sustainable economic growth. Liberia's economic growth rate relies generally on the performance of enclave sectors. This creates an imbalance that could have severe future consequences and highlights the need to better balance economic opportunities by encouraging and attracting investment in other more sustainable sectors such as agriculture. The informal private sector is expanding but is yet to make a significant contribution to revenue growth. See Table 1 (next page) which details key basic Social Economic indicators.

**Table 1**  
***Key Basic Social and Economic Indicators***

***Liberia's population of 4.2 million celebrated the eleventh anniversary of the end of its civil war in August 2014.***

<b>1</b>	Nominal GDP growth rate averaged 5.5 percent over the last four fiscal years.
<b>2</b>	Liberia has maintained stability which has helped to support minimum economic growth. Notwithstanding, the country's large youth population is still anxiously awaiting the creation of more skilled and unskilled employment opportunities.
<b>3</b>	Vulnerable employment is averaging 74.6 percent, with limited options for more meaningful employment and financing of investment opportunities. Also, access to medium and long-term financing is severely limited.
<b>4</b>	About 68 percent of the employed workforce is in the informal sector.
<b>5</b>	Publicly supplied electricity reaches less than 5% of the population, at a cost of around USD 54 cents per kwh, rendering manufacturing prohibitively expensive, while privately supplied power is often even costlier at more than an estimated USD 70 cent per kwh according to the World Bank 2014 Report. The Government of Liberia is currently working to reduce the cost of electricity to close to 25 cents per kwh by completing the Mount Coffee Hydropower Project and 3 other Heavy Fuel Oil (HFO) plants, and aims to increase connections to 54,000 by 2017.
<b>6</b>	Only 6% of the total road network is paved, and much of the country's interior is cut off from the capital during the rainy season. The Government of Liberia has begun works to repair motor roads in and around Monrovia, and to build 1,029 kms of strategic paved roads across the country by the year 2020 (including Gbarnga-Mendikorma, Ganta-Tappita, Zwedru-Fish Town and other highways).

**Table 1 (Continued)****Key Basic Social and Economic Indicators**

<b>7</b>	70% of the population is under the age of 30. The concentration of youth without significant formal employment in urban areas presents a stability risk.
<b>8</b>	Life expectancy in Liberia for male and female are at ages 61 and 63 respectively, Health expenditure is only 10% of GDP below a WHO approved standard of 20%. Per-capita health expenditure is USD\$88. Only 66% of the population has access to safe drinking water. 10% of the population has access to sanitary health facilities. The World Health Organization (2014) report puts doctor to patients' ratio at one doctor to 40,000 patients.
<b>9</b>	Liberia ranks 175th out of 187 countries in the 2013 Human Development Index, with an index number of 0.412. Poverty level has declined from an estimated 64% in 2007 to 57% in 2010.
<b>10</b>	The share of total spending on education in the national budget is low, at around 12%, although donors provide half of spending in the sector (2013 Public Expenditure Tracking Survey). The impacts of these interventions with respect to sustainable improvements in the quality of education have not yet been realized.
<b>11</b>	The 2010 National School Census puts the nation's literacy rate for ages 15 to 24 at 79% but overall, literacy is only 57%. Quality of education remains generally poor. The country has fallen short of the 2015 United Nations Millennium Development Goals (MDG) for Universal Primary Education target.

**Sources: LISGIS, UNDP, MoH & World Bank**



## 2.3 | **Technological Environment**



### **2.3.1 | Operating Systems**

- Customs and tax data are managed using three technological systems namely Standard Integrated Government Tax Administration System (SIGTAS), Tax Administration System (TAS) and Automated System for Customs Data (ASYCUDA).
- SIGTAS (based on Oracle RDBMS), is being utilized for collection of all configured domestic taxes and fees.
- TAS (based on MS SQL RDBS), is being utilized for the collection of taxes and fees that are not yet configured in SIGTAS, and as the consolidated payment hub. It is gradually being phased out with the completion of the remaining configurations. It will however remain the consolidated payments reporting hub until a new interface is commissioned.
- ASYCUDA (version ASYCUDA World; based on Oracle RDBS and Linux) is a transactional system which supports all core Customs processes.

### **2.3.2 | Current Reporting Practice**

- Revenue collection reports are generated from the transactional payment data from both SIGTAS and ASYCUDA which are resident in TAS.
- Customs operational reports and trade data are generated from ASYCUDA. This system is the main source of national trade data.
- LRA Human Resource performance reports are largely prepared manually with generation of data from the various divisions instead of an automated performance management system.

### **2.3.2 | Major Challenges of IT Systems**

- Lack of interface with the Central Bank of Liberia and other Commercial Banks. Daily collection is transported to the banks (CBL and Commercial) by way of external drives.
- Lack of banking facilities in all rural areas of Liberia.
- Weak wide area network infrastructure to facilitate real time connectivity with HQ System and technical capacity.

## 2.4 | Fiscal Space

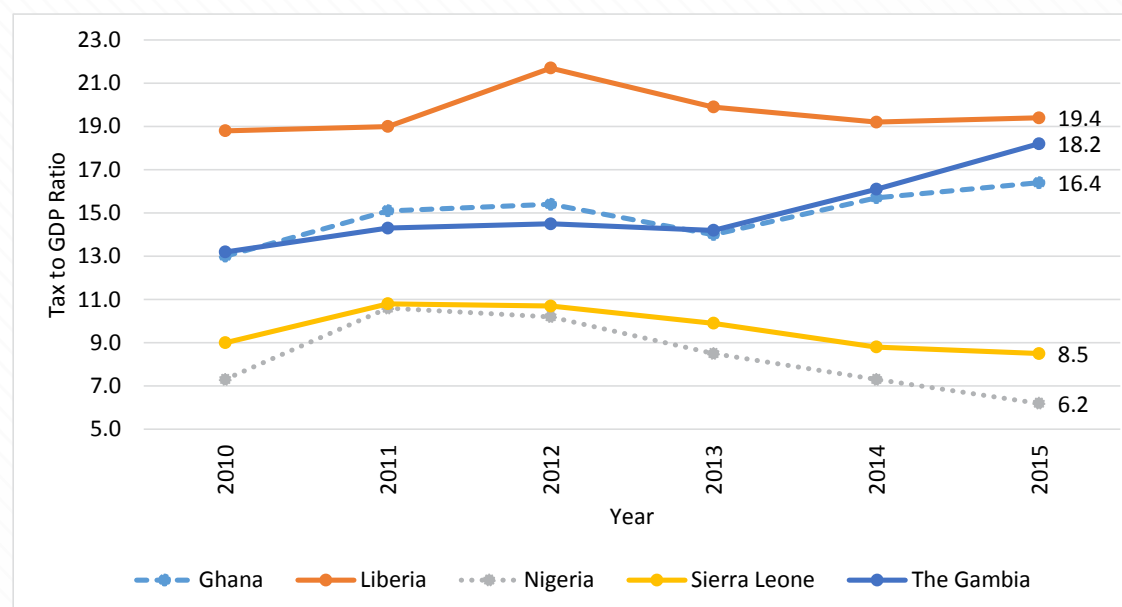
Liberia has an extremely tight fiscal space indicating the need to invest in expanding the existing space gradually by tapping into new potential revenue sources. On average, total domestic tax revenue and grants is about 32% of GDP. When grants and borrowings are excluded, the Tax to GDP ratio is estimated to be 19.4%.

Though high comparatively within the region, the over-arching resource need, especially for development investments, makes this ratio insignificant and emphasizes the need to re-measure the GDP. Fiscal space can be created in the short run by identifying new un-taxed areas, reducing non-essential duty free regimes and by adopting a keen focus on investing in growing revenue organically.

Investment in revenue administration is essential to achieving the Agenda for Transformation that promises growth and development. Without appropriate investment in domestic revenue administration, the Agenda will not be achieved because even with borrowings, the loans have to eventually be repaid, and the source of repayment is none other than domestic revenue.

Regional experiences have shown that internal resource mobilization can accelerate and sustain growth and development, and help in accumulating a fiscal buffer that can facilitate the absorption of economic shocks.

Liberia's realization of this lesson must be translated into smart management of the LRA including other revenue generating ministries and agencies and in law enforcement in general.



Source: IMF Staff Estimates, 2015.



*Revenues from Liberia's natural resource reserves, if managed effectively, provide an unparalleled opportunity for developing Liberia, including much-needed efforts to formalize the informal sector and expand social programs.*

Red Light District, Paynesville, Liberia



Gold



Diamonds



Iron Ore



Timber



Rubber





## 2.5 | Domestic Revenue

The effectiveness of the LRA is a crucial determinant in Liberia's fiscal formula and is therefore a necessary pillar for nation-building. The LRA contributes approximately 70 percent to the revenue pot which is critical to the delivery of government operations including public service provision and social programs. Therefore the Government relies on the LRA for resource generation in order to execute its responsibilities. Table 2 and the analysis below provide a snapshot of Government revenues in fiscal year 2014-2015.

As depicted in Table 2 (next page), actual domestic revenue collection amounted to US\$437.2 million exceeding the approved budget of US\$417.2 million

by US\$20 million or 4.6 percent. The tax to GDP ratio at the end of FY/2014-2015 was 19.4%. Taxes from international trade exceeded forecast by US\$41 million or 32.4 percent. Analysis of the performance trend points to an increase in taxpayers' voluntary compliance and enforcement measures.

Smart investments by the Government and external partners in enhancing domestic revenue mobilization, including improvements in LRA's institutional integrity, enforcement activities and the technological operating environment, will yield even better performance on the LRA's part, and consequentially an improved medium and long term fiscal framework.

***“In the first year of LRA’s operations, actual domestic revenue collection amounted to US\$437.2 million, exceeding the approved budget of US\$417.2 million by US\$20 million or 4.6%.”***

**Table 2*****LRA Revenue Collection in Fiscal Year 2014-2015 (July 1, 2014 to June 30, 2015)****(Thousands of US Dollars)*

	Forecast	Actual Collection	Variance (+/-)	Variance (%)
Total Revenue (Incl. External Resources)	635,236	643,467	8,231	1.3%
Total Domestic Revenue	417,238	437,179	19,941	4.6%
Tax Revenue	339,170	382,218	43,048	11.3%
Taxes on Income and Profits	149,075	147,161	-1,914	-1.3%
Taxes on Property	5,384	4,360	-1,024	-23.5%
Taxes on Goods and Services	45,423	50,192	4,769	9.5%
Taxes on International Trade	126,577	167,754	41,177	24.5%
Other Tax Revenue	12,711	12,752	41	0.3%
Non-Tax Revenue	62,568	54,961	-7,607	-13.8%
Grants	59,061	50,441	-8,620	-17.1%
Contingent Revenue	174,437	155,847	-18,590	-11.9%

**Table 2 (Continued)*****LRA Revenue Collection in Fiscal Year 2014-2015 (July 1, 2014 to June 30, 2015)***

	% of Total Revenue		% of GDP	
	Forecast	Actual Collection	Forecast	Actual Collection
Total Revenue (Incl. External Resources)	100.0%	100.0%	32.2%	32.7%
Total Domestic Revenue	65.7%	67.9%	21.2%	22.2%
Tax Revenue	53.4%	59.4%	17.2%	19.4%
Taxes on Income and Profits	23.5%	22.9%	7.6%	7.5%
Taxes on Property	0.8%	0.7%	0.3%	0.2%
Taxes on Goods and Services	7.2%	7.8%	2.3%	2.5%
Taxes on International Trade	19.9%	26.1%	6.4%	8.5%
Other Tax Revenue	2.0%	2.0%	0.6%	0.6%
Non-Tax Revenue	9.8%	8.5%	3.2%	2.8%
Grants	9.3%	7.8%	3.0%	2.6%
Contingent Revenue	27.5%	24.2%	8.9%	7.9%
Nominal GDP 2014	US\$2,027,000			





## 3. Institutional Analysis

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### 3.1 | Risks

The LRA is building a dynamic risk management system which aims to manage all risks to facilitate the Authority's successful performance.

**Key risks facing the LRA comprise internal operational risks and compliance behaviour of taxpayers, including external revenue frauds.**

The LRA continues to enhance existing measures and introduce new risk management measures underpinned by a dynamic risk management strategy aimed at containing all risk to LRA's successful performance over the next five years and beyond. Table 3 below provides a summary of key risks facing the LRA.

## Table 3

### Risk Analysis

#### Key Risks facing the LRA

Operational Risks	Impact
<p><b>Management Information Systems:</b> While systems such as ASYCUDA (World), Tax Administration System (TAS) and the Standard Integrated Government Tax System (SIGTAS) have been implemented in recent years, overall IT systems in the LRA remain relatively weak. An audit of the systems conducted in FY/2015-2016 revealed numerous weaknesses that remain to be addressed. The LRA also does not yet have any enterprise process management software for internal processes. Software to improve enterprise risk analysis are lacking. Insufficient computers for LRA offices nationwide and frequent power outages pose challenges to business continuity.</p> <p>As a result, operational efficiency within the LRA is significantly impeded. It is probable that the continued growth of the tax base would see such inefficiencies increase if the IT environment is not suitably upgraded and improved.</p>	High
<p><b>Human Resources:</b> There exists immense need for training and capacity building to close the technical skills gap. This situation results in operational inefficiencies, revenue loss and continuous reliance on TA.</p>	High
<p><b>Equipment and Infrastructure:</b> Poor field infrastructure (e.g. wide area network, physical examination facilities) and lack of necessary equipment and technology at ports of entry (e.g.: x-ray machines, scanners) impede LRA's ability to collect the lawful revenues and in the detection of non-compliance which contributes to revenue loss.</p>	High
<p><b>Business Processes:</b> There is a need to reengineer business processes to enhance efficient and collection outturn and customer satisfaction.</p>	High



Enterprise Risks	Impact
<b>Record Keeping/File Management:</b> The LRA lacks proper filing and record keeping systems to preserve and protect documents for easy future access and reference. This increases the risk of loss, damage and unauthorized access to important and sensitive records. A two-track solution is currently being pursued in this regard: manual filing systems are being corrected through selective digitization and systematic cataloguing in a phased, need-based manner, and an automated records management system is to be shortly procured.	High
Compliance Risks	Impact
<b>External Revenue Frauds:</b> Individuals and large criminal syndicates involved in fake tax clearance schemes, counterfeiting revenue receipts and other illegal activities pose a significant risk to national revenues. The LRA is in talks with several GOL entities to improve the prevention, detection and prosecution of such revenue-related crimes.	Medium
<b>Incomplete/unreliable/late filing:</b> Incomplete and in most cases deliberately inaccurate returns fail to provide the correct picture of a taxpayer's tax obligations. Late filing and no filing are common and have a significant revenue impact. Service providers with questionable qualifications produce unreliable or fraudulent returns. The LRA is in the process of setting administrative regulations and standardized licensing requirements for external customs brokers and tax practitioners.	Medium
<b>Compliance Management:</b> Compliance management structures in both tax and customs require significant strengthening. Risk-based compliance verification programs are in the process of being developed and implemented.	High
<b>Tax debt Management:</b> Debt management requires significant strengthening. A comprehensive debt management strategy is in the process of being developed.	Medium
<b>Poor Road infrastructure:</b> The lack of modern road infrastructure continues to hinder smooth trade and movement of goods and services. This factor impedes taxpayers' ability to travel to LRA service centers, as well as LRA staff's efforts in taxpayer outreach.	High
<b>Limited access to electricity:</b> This risk severely limits the LRA's operational efficiency and capacity for outreach to taxpayers. It also results in power interruptions that interfere with the LRA's capacity for business continuity.	High
<b>Unreliable IT connectivity:</b> Common system failures and prolonged downtime of SIGTAS, ASYCUDA, and wide area infrastructure hinders timely processing of taxpayer registrations, payments and other transactions, thereby affecting taxpayers' voluntary compliance.	High

## 4. *Situational Analysis: SWOT*

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### *Strengths*

- Strong institutional leadership and general central Government support;
- Organizational structure aligned functionally, managed in segments;
- LRA Act provides autonomy in revenue administration;
- Good integrity building strategy;
- Comprehensive strategic management system almost rolled out.

### *Weaknesses*

- Weak management information systems;
- Inadequate risk-based compliance management;
- Lack of Standard operating procedures (SOPs) for numerous functions;
- Inadequate field infrastructure including lack of necessary equipment at customs ports and wide area network;
- Partial integration of LRA's systems;
- Poor records management system;
- Low levels of technical capacity;
- Lack of effective tax administration systems such as e-payment, e-filing, cash register.

### *Opportunities*

- Considerable international support for strengthening revenue administration;
- Existence of well-established revenue authorities around the world presents opportunities to tap into best practices;
- Potential to recruit and attract well-qualified and skilled workers within the context of the LRA HR autonomy;
- Ability to make recommendations on revenue policy.

### *Threats*

- Lack of interface with CBL, and other key systems.
- Poor IT local and wide area infrastructure at field offices and between field offices and HQ plus limited and unreliable electricity coverage;
- Low levels of tax consciousness and compliance;
- Fraud and corruption in the revenue system
- Lack of necessary, budgetary allocation to sustain revenue growth;
- Low availability of qualified manpower in the local labor market.

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— Mrs. Elfrieda Stewart Tamba, Commissioner General, LRA —

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



## 5. Strategic Direction

The LRA has identified 4 Key Strategic Goals on which to focus during the 5-year period covered by this Plan. Expressed in equal order of priority and importance, they are:

### Goal 1

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

### Goal 2

Maximize voluntary compliance.



### Goal 3

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

### Goal 4

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

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

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

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



## 5.1 | Strategic Goals, Objectives and Outcomes

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

Objective	Outcome
<b>1.1</b> Generally attain the revenue targets	1.1.1 Revenue targets for Domestic Tax Department attained
	1.1.2 Revenue targets for Customs Department attained
	1.1.3 Risk-based audits for Domestic Tax and Customs, and Customs examinations implemented
	1.1.4 Revenue debt management strategy developed and implemented
	1.1.5 Domestic Resource Mobilisation strategy, including revenue protection, developed and implemented
	1.1.6 Tax base broadened
<b>1.2</b> Increase effectiveness in the administration of tax (including real estate) and customs operations	1.2.1 Up-to-date and simplified tax and customs procedures, forms and public information material easily accessible to taxpayers
	1.2.2 Improved management and reporting of Customs-related exemptions and tax expenditures
	1.2.3 Policies and Operating Procedures for business units developed and implemented
	1.2.4 Comprehensive compliance management program developed and implemented for all tax types, taxpayer categories and sectors, and use of risk-management tools in SIGTAS and ASYCUDA maximized
	1.2.5 Reliable revenue data to support management decisions and policy development are electronically generated, published, and easily accessible
	1.2.6 Administrative regulations and professional standards for customs brokers and tax practitioners established and upheld

Goal 1	Administer Revenue Legislation in an effective, fair and transparent manner.
Objective	Outcome
<b>1.3</b> Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade	1.3.1 Tax code, and tax and customs policy regulations simplified in collaboration with the MFDP and made easily accessible to taxpayers
	1.3.2 Improved capacity and effective collaboration on Revenue Policy development
	1.3.3 LRA-related WTO and WCO commitments implemented
	1.3.4 ECOWAS Common External Tariff (CET) migration plan ratified and implemented
	1.3.5 LRA VAT administration readiness assessed, and administrative framework for implementation developed and implemented
<b>1.4</b> Increase domestic and international cooperation and partnerships	1.4.1 Memorandums of cooperation and collaboration with domestic stakeholders completed and implemented
	1.4.2 TIEA and other cooperation and collaboration with regional and international organizations established and effective
	1.4.3 Data exchange protocol with relevant domestic and international partners established

<b>Goal 2</b>	<b>Maximize voluntary compliance.</b>
<b>Objective</b>	<b>Outcome</b>
<b>2.1</b> Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information	2.1.1 Taxpayer education strategy developed and programs implemented
	2.1.2 Education and information materials professionally developed and accessible through multiple channels
	2.1.3 Complete and up-to-date rulings and interpretations published
	2.1.4 Taxpayer "Bill of Rights" established, published and adhered to
	2.1.5 Taxpayer liaison officers introduced
	2.1.6 Taxpayers' compliance, including employees of LRA and all other branches of Government, maximized
<b>2.2</b> Diversify, expand and enhance service delivery and consistency in taxpayer treatment	2.2.1 Clear, simple and consistent external service standards established, communicated and largely achieved
	2.2.2 Clear, simple and consistent operating procedures established and implemented LRA wide
	2.2.3 E-based services, information and interactive options available to taxpayers
	2.2.4 LRA service offerings diversified at service centers and number of centers strategically expanded
	2.2.5 Timely and accurate processing of taxpayer enquiries and other transactions
	2.2.6 Generally positive client feedback on service, information and facilitation
<b>2.3</b> Attain a high level of client confidence and trust through prompt, courteous, fair, and professional treatment.	2.3.1 Improved and timelier administration of protests and objections
	2.3.2 Effective internal and external communications strategy and programs developed and implemented
	2.3.3 Professional integrity standards and strategy developed and communicated to employees and taxpayers
	2.3.4 Employee misconduct, corruption, and less-than-acceptable performance in service delivery addressed through established disciplinary protocols quickly and effectively



**Goal 3**

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

Objective	Outcome
<b>3.1</b> Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)	3.1.1 A 5-year Corporate Strategic Plan developed, adopted and communicated internally and externally
	3.1.2 Annual business plans, detailed work plans, and corresponding expenditure budget and procurement plan completed prior to commencement of fiscal year
	3.1.3 Change management framework and strategy developed and implemented across the organization
	3.1.4 Timely and cyclical corporate performance monitoring reviews and updates of the CSP and business plans executed
	3.1.5 Robust reform and project management structures and personnel in place to support LRA business and technological development initiatives.
<b>3.2</b> Improve technical capacity, accountability, and productivity	3.2.1 HR strategies that support employee wellbeing, professional development, employee retention, succession planning, and reward outstanding performance implemented
	3.2.2 Formal and informal redress mechanisms to address employee concerns and grievances implemented and sustained
	3.2.3 Management and employee accountability frameworks and robust performance management system implemented
	3.2.4 Training plan implemented with emphasis on technical training and certification.
	3.2.5 Internal service standards introduced for all technical and administrative functions, including but not limited to procurement, budget and finance , human resources, logistics and security
	3.2.6 Internal compliance with laws and standards ensured, for effectiveness and integrity of revenue administration
	3.2.7 Modern job tools provided and maintained

Objective	Outcome
<b>3.3</b> Adhere satisfactorily to local and international performance benchmarks	3.3.1 Performance contract with Board of Directors developed, implemented, and adhered to
	3.3.2 Performance contract with Ministry of Finance and Development Planning (MFDP) developed, implemented and adhered to
	3.3.3 Satisfactory performance under monitoring tools such as PEFA, World Bank's Doing Business, TADAT, RAFIT and other indicators achieved
	3.3.4 Commitments made to donors and development partners fulfilled
<b>3.4</b> Own, upgrade and secure real infrastructure	3.4 LRA HQ constructed and fully equipped
	3.4.2 LRA Business offices (field offices) in urban and rural areas upgraded and branded, and key constructions implemented
	3.4.3 Living accommodations for LRA rural staff upgraded and key constructions implemented
	3.4.4 Security strategy for LRA facilities and assets developed, documented and implemented.



<b>Goal 4</b>	<b><i>Transform revenue administration by utilizing effective Information and Communication Technology (ICT).</i></b>
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Objective	Outcome
<b>4.1</b> Deploy and operationalize modern revenue administration technology to improve compliance and effectiveness	4.1.1 Comprehensive IT strategy and service standards for all core and internal functions, including disaster recovery plan, developed and implemented
	4.1.2 All core business systems' (SIGTAS and ASYCUDA) modules are fully utilized, upgraded as applicable, interfaced, deployed, available and reliable
	4.1.3 Core business processes are re-engineered, documented, and fully supported by management information systems
	4.1.4 E-registration, E-filing, Bank and E-payments (including mobile money), Electronic tax cash registers, revenue debt management systems, reporting and data warehousing tools, and other tax administration technology acquired, installed and fully operational
	4.1.5 IT Infrastructure, including end-user devices, data center, disaster recovery and connectivity upgraded, enhanced and reliable
	4.1.6 Rural and urban field offices reliably connected to core business systems through mobile collection points and other available management information systems infrastructure
<b>4.2</b> Deploy and operationalize essential enterprise management software and enhance internal support functions	4.2.1 Electronic document management system defined, developed and implemented
	4.2.2 Internal support systems (human resource, finance, procurement, logistics, internal audit and national revenue accounting) procured, customized, localized and operationalized
	4.2.3 Internal support business processes are re-engineered, documented, and fully supported by management information systems



## 6. *Monitoring and Evaluation*

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Monitoring and evaluation is an integral component of a successful implementation of any strategic plan. Going forward, for the purpose of ensuring that the envisaged results are fully attained in consonance with this plan, the Enterprise Design, Quality Assurance and Results Division (EDQARD) of the LRA will lead the enterprise monitoring and evaluation with designated monitoring, evaluation and reporting focal points for various departments/divisions as may be appropriate. To this end, the FY 2016/2017 and subsequent annual business plans will link to the expected strategic outcomes and will also articulate the Key Performance Indicators (KPIs).

This therefore demands the need for an increased focus on implementation of the established targets in order to enable successful attainment of the set objectives.

The contribution of every level of the organisation in self-monitoring, evaluating and quantitatively measuring the progress made towards achieving the set goals is of paramount importance. This will be ensured by the management team so as to realise the desired goals, objectives and outcomes for the national good and direct benefit of the people of Liberia.

To further help ensure attainment of the strategic objectives within the acceptable timeframe, this corporate plan shall be accompanied by annual business plans for each of the five years.

The business plans shall outline key annual activities over the Five-Year period and shall also be fully costed to enhance planning and implementation and to also facilitate identification of funding support.



## 7. *Customers' Charter*

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### 7.1 | *Charter*

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



### 7.2 | *LRA's Obligations to Customers*

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

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

### 7.3 | *Customers' Obligations to LRA*

**In return, the LRA requires taxpayers to comply with all relevant laws, by providing accurate and complete information. Specifically, customers are required to:**

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

*Electricity  
across  
Liberia*



*Affordable  
and quality  
healthcare  
for all*



## **Liberia needs Development.**

*Well-equipped*



*schools for all*



*Far-reaching*



*road network*

**With our taxes, we can build Mama Liberia!**

*Clean running  
water in every  
Liberian home*



*Increased  
employment  
opportunities*



*Aiming  
to serve  
Mama  
Liberia  
better*









## Corporate Strategic Plan

LRA Headquarters,  
ELWA Junction, Paynesville  
Monrovia, Liberia

[www.lra.gov.lr](http://www.lra.gov.lr)