

# Revenue Performance Report August 2017



**LRA**  
LIBERIA REVENUE AUTHORITY

Policy, Statistics & Strategic Planning Division

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## 1.0 Economic Indicators

The current standpoint of the Liberian economy is increasingly challenging. The Liberian economy slims expectation largely on account of a decline in the global commodity prices and to a larger extent the adverse impact of the Ebola crises. Some of the contributing factors are border around the weak performance of the real sector of the economy; reduction in the country's term of trade; a significant depreciation in the exchange rate; UNMIL draw down; and the uncertainty of the imminent general and presidential election. For 2016, real Gross Domestic Product (GDP) had a projected growth of 2.5%, but could not be actualized as the revision shows a contraction of 0.5%<sup>1</sup>. Unfortunately, the deteriorating factor of the overall global economy has continued till 2017, where we saw the growth rate dipping from 4.7% to 3.2%. In spite of the challenges, activities in the domestic economy are expected to rebound with improvement particularly in the Mining and panning Sector. Additionally with gleams of hope in diversification couple with the continuation of key infrastructure projects as policy measures to tackle this mild recession relatively low but stable growth is highly anticipated.

### Exchange Rate

On an average, the overall average stated exchange rate (CBL bulletin rate) for month of August was 114.19LRD to 1US\$ compared to the last month of the last fiscal year (June 2017) which was 112.54LRD to 1US\$, indicating that the Liberian Dollars depreciated by 1.14% for the comparing period, and compared to last month of this fiscal year (July 2017) which was 112.62LRD to 1US\$, indicating that the Liberian Dollars depreciated by 1.37% respectively. The aggregate depreciation of the Liberian Dollars for the month of August compared to June of last fiscal year 2017 and July of the current fiscal year 2018 was largely on account of limited circulation of the United States Dollars in the economy; limited exports and huge injection of domestic currency in the economy thereby creating a demand pull inflation for foreign currency.

However, for the month of August there was an aggregate 5% contraction in LRD tax collection compared to July for the current fiscal year 2018. The aggregate contraction was largely on account of LPRC Road Fund and CIT Regular, indicating that contractions in LRD tax collection were 100% or L\$359.3M LPRC Road Fund and 96% or L\$347.5M CIT Regular respectively.

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<sup>1</sup> Budget Framework Paper FY 17/18.

## 2.0 Monthly Revenue Performance Outlook

**The Gross Revenue Collections:** The gross revenue collections for the month of August 2017 were **US\$ 12,259M** and **LRD 2,393Bn**. The consolidated value at the average exchange rate of **114.2LRD/1USD** was **US\$33.205M**. This amount represented a deficit of **US\$ 694K** or **2%** against a target of **US\$ 33.899M**. When compared to same period of last Fiscal year, a growth of **6.6%** was registered.

**The year to date gross revenue collections (July- August 2017):** were **US\$ 41.004M** and **LRD 4.912Bn**. The consolidated value at the average transaction exchange rate of **113.4LRD /1USD** was **US\$84.325M**. However of the total collection **US\$ 11.344** and **LRD 359.304m** were obligations for last fiscal year 16/17 but actualized in this fiscal year. The current collections year to date were **US\$ 29.659M** and **LRD 4.552Bn**. **The consolidated value is US\$ 69.787M, against target there is US\$1.599M or -2.2% deficit registered.** When compared to the same period of last fiscal period, a growth of **5.4%** was registered.

**Domestic Tax Department:** The gross collections for the department in August 2017 were **US\$ 8.311m** and **LRD 613.962m**. The consolidated value is **US\$ 13.684m**, indicating a deficit of US\$ 5.163k or -27% against target of US\$ 18.847m. The amount collected for the period represent 19.6% of the YTD current collection.

**Customs Department:** The gross collections for the department in August 2017 were **US\$ 3.948m** and **LRD 1.779bn**. The consolidated value is US\$ 19.521m, indicating a surplus of US\$ 4.469 or 30% above target of US\$ 15.052m.

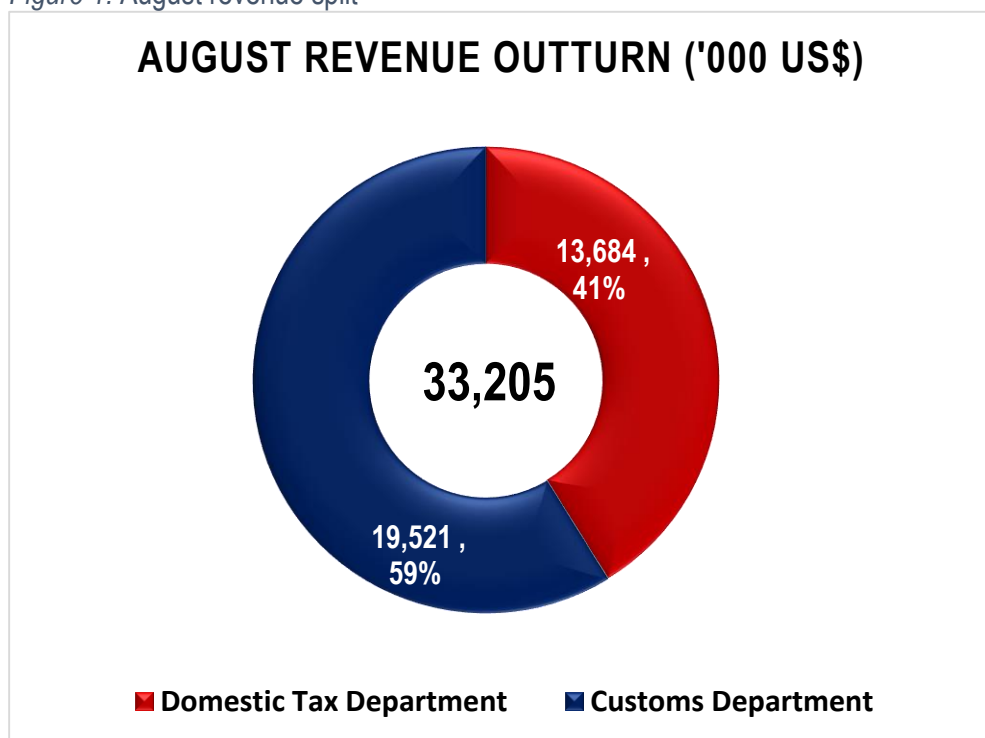
**Administrative Initiative:** There were various initiatives carried out for the month of August 2017. The total of 1,491 new taxpayers were registered. Of the total, 134 taxpayers contributed 5.6% (US\$ 1.8m) to the total collection. Audit exercises from the core departments through legal and enforcement yielded **US\$ 186.087k** and **LRD 400,000k**, consolidated value totaled **US\$ 189.590k**.

Table 1: August Revenue Performance

MONTH-TO-DATE PERFORMANCE AS @ August 31, 2017 ('000 US\$)						
Description	Forecast (USD)	USD Collection	LD Collection	Consolidated Revenue	Variance	% Variance
TOTAL REVENUE	33,899	12,259,217	2,393,020,074	33,205	(694)	-2%
Domestic Tax Department	18,847	8,310,761	613,961,827	13,684	(5,163)	-27%
Customs Department	15,052	3,948,456	1,779,058,247	19,521	4,469	30%
External Resources	-	-	-	-	-	0%

For the period under review, Domestic Tax Department account for **US\$ 13.684m** or **41.2%**, and Customs Department account for **US\$ 19.521M** or **58.8%** of the total collection respectively.

Figure 1: August revenue split



### 3.0 Currency Split

For the month of August 2017 the collections show that of the total revenue generated, 63% was generated in Liberian Dollars while 37. % was generated in United State Dollars. 80% of Customs Department collections was in Liberian dollars, while 43.9% of Domestic Tax Department collections was in Liberian Dollars.

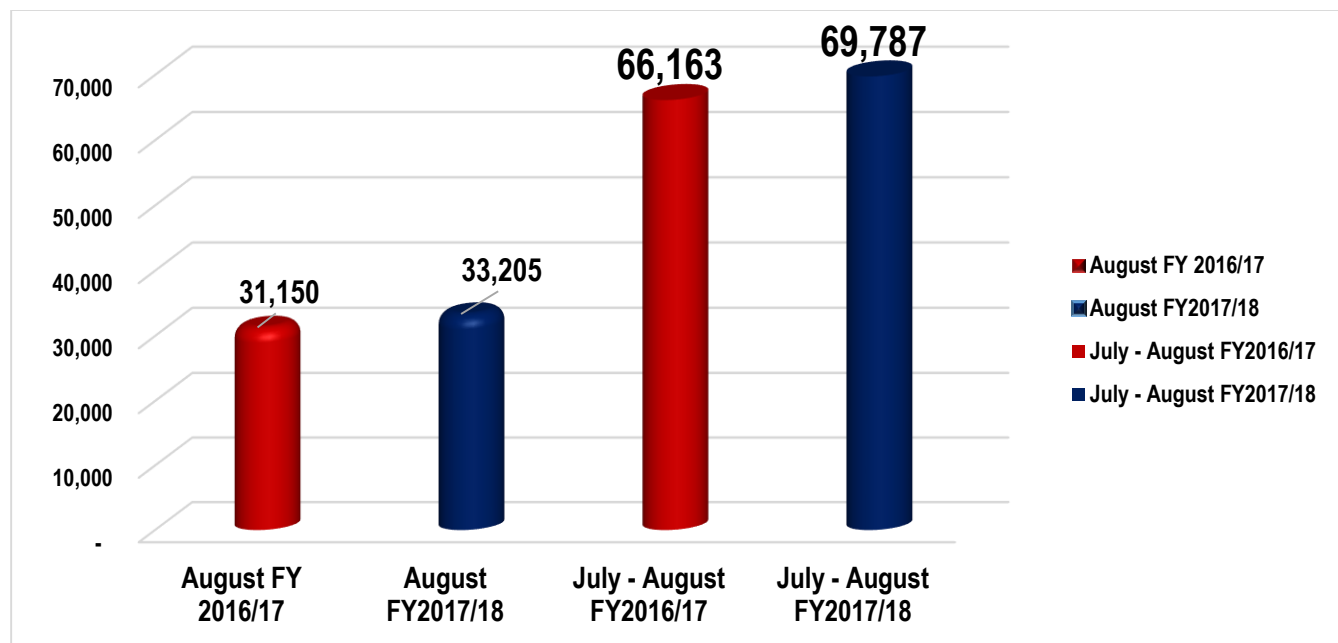
For the period July-August 2017 the collections show that total revenue generated, 51% was generated in Liberian Dollars while 49% was generated in United State Dollars. 78% of Customs Department collections was in Liberian Dollars, while 45% of Domestic Tax department collections was in Liberian Dollars.

### Revenue Performance Review-August FY 17/18

The gross revenue collections in August 2017 were **US\$ 12.259m** and **LRD 2.393bn**. The consolidated value at the average exchange rate of LD 114.2 to 1USD is **US\$ 33.205m**, accomplished 98% indicating a deficit of **2%**. In comparison to last fiscal year there is a growth rate of 7%.

The year to date gross revenue collections (July- August 2017) were **US\$ 41.004M** and **LRD 4.912Bn**. The consolidated value at the average transaction exchange rate of **113.4LRD /1USD** was **US\$84.325M**. However of the total collection **US\$ 11.344 and LRD 359.304m** were obligations for last fiscal year 16/17 but actualized in this fiscal year. The current collections year to date were **US\$ 29.659M** and **LRD 4.552Bn**. **The consolidated value is US\$ 69.787M, against target there is US\$1.599M or 2.2% deficit registered.** When compared to the same period of last fiscal period, a growth of **5.4%** was registered.

Figure 2: Year on Year revenue comparison (000s US\$)



The detailed performance of major tax types contributing to revenue collections for the period under review is shown in table 4 below. For the month of August 2017, all major tax type during the period fell below target except import duties which was above expectation by 55%.

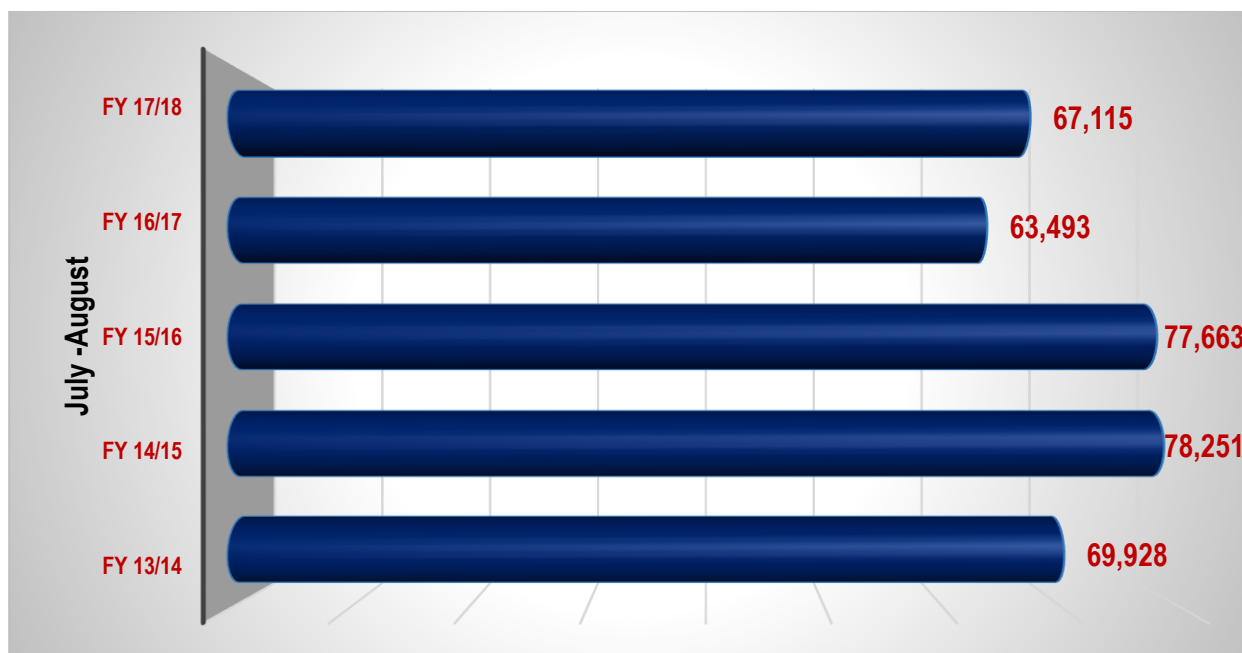
The period July –August revenue performance for major tax type in table 4, show that all major tax type fell below target except import duties and property income which were above expectation by 28% and 33% respectively.

Table 2: Monthly Revenue performance by tax types

Revenue Category	Monthly			Year to Date		
	Target	Actual	Outturn % of Var	Target	Actual	Outturn % of Var
Total Revenue	33,899	33,205	-2%	71,387	84,325	18%
External Resources	0	0	0%	2,750	14,017	410%
<i>o/w EU***</i>				-	11,345	
Total Domestic Revenue	33,899	33,205	-2%	68,637	70,309	2%
<b>Total Tax Revenue</b>	<b>27,931</b>	<b>29,408</b>	<b>5%</b>	<b>58,627</b>	<b>60,063</b>	<b>2%</b>
<b>Direct Taxes</b>	<b>10,033</b>	<b>8,127</b>	<b>-19%</b>	<b>22,346</b>	<b>20,608</b>	<b>-8%</b>
Taxes on Income & Profit	9,799	7,844	-20%	21,705	19,994	-8%
<i>o/w Personal Income Tax (PIT)</i>	8,390	7,282	-13%	15,313	14,403	-6%
<i>o/w Corporate Income Tax (CIT)</i>	1,311	416	-68%	6,156	5,277	-14%
<i>o/w Presumptive Tax</i>	98	146	48%	236	314	33%
Taxes on Property	234	283	21%	641	614	-4%
<b>Taxes on International Trade</b>	<b>7,953</b>	<b>11,809</b>	<b>48%</b>	<b>17,232</b>	<b>21,483</b>	<b>25%</b>
<i>o/w Import Duties</i>	7,191	11,118	55%	15,551	19,869	28%
<i>o/w Other Customs Charges On Imports</i>	762	691	-9%	1,680	1,614	-4%
<b>Indirect Taxes</b>	<b>9,779</b>	<b>9,415</b>	<b>-4%</b>	<b>18,790</b>	<b>17,840</b>	<b>-5%</b>
GST on imported goods (excluding petroleum)	4,455	4,686	5%	8,531	8,668	2%
GST on imported petroleum	1,243	1,791	44%	2,603	3,227	24%
General goods & service tax	2,680	2,014	-25%	4,882	4,206	-14%
Excise Taxes (Domestic)	338	548	62%	599	1,030	72%
Excise Taxes(International trade)	1,061	377	-64%	2,176	710	-67%
<b>Other Tax Revenue</b>	<b>167</b>	<b>57</b>	<b>-66%</b>	<b>259</b>	<b>132</b>	<b>-49%</b>
<i>o/w Social Development Contribution</i>	-	-	0%	0	-	0%
<b>Non-Tax Revenue</b>	<b>5,968</b>	<b>3,798</b>	<b>-36%</b>	<b>10,010</b>	<b>10,246</b>	<b>2%</b>
Property Income	3,594	1,937	-46%	4,803	6,401	33%
<i>o/w LPRC Road Maintenance Fees***</i>				-	3,193	
Administrative Fees	2,267	1,660	-27%	4,974	3,380	-32%
Fines, Penalties and Forfeits	107	200	88%	232	464	100%
Miscellaneous and Unidentified Revenue	0	0	0%	-	1	#DIV/0!

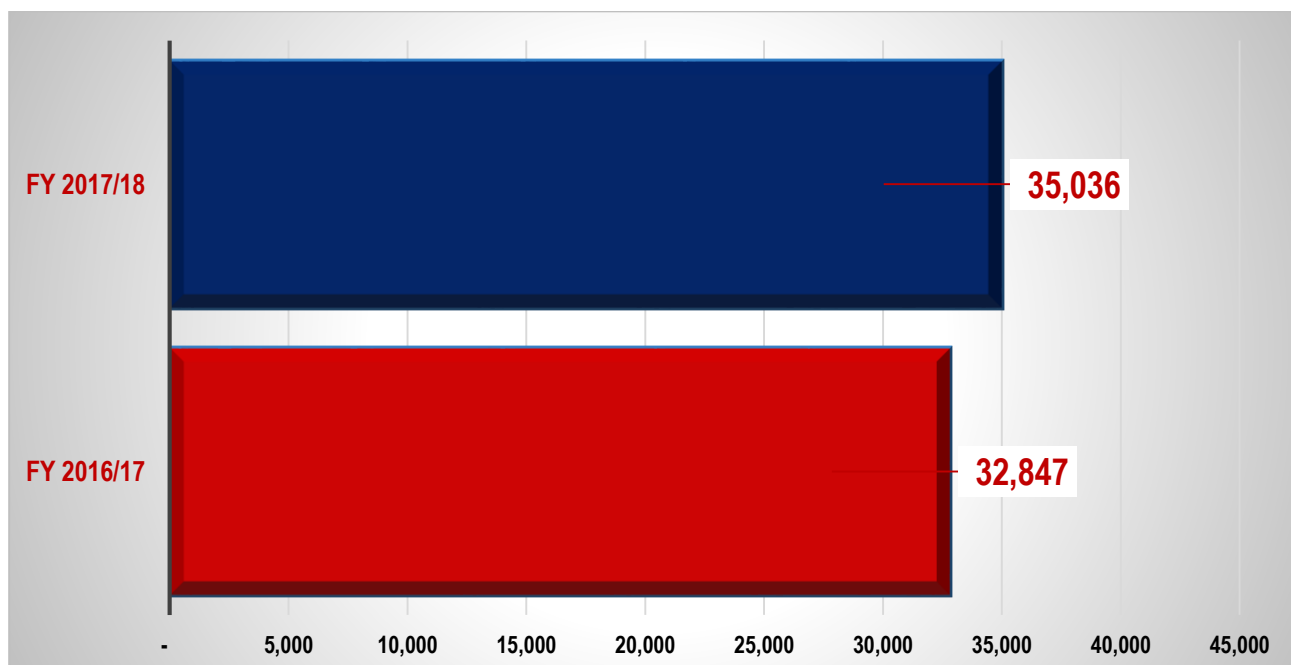
Please Note: Tax Type with \*\*\* represent obligations for last fiscal year (16/17).

Considering a trend analysis for the period of five years for the period July-August, Domestic revenue as shown in figure 3 indicates that revenue collections grew by 6% as LRA became operational in the first two years (fy2014/15-fy2015/16). However year 3 of LRA operation shows a decline and is due to the meltdown in the prices of major export commodities which caused closure of large businesses and slowdown in their operation, drawdown of United Nations Mission in Liberia (UNMIL) which affected a number of sectors in the Economy and as shown in year 5 the Economy recovery very slowly.



#### 4.0 Domestic Tax Department Performance July-August FY2017/18

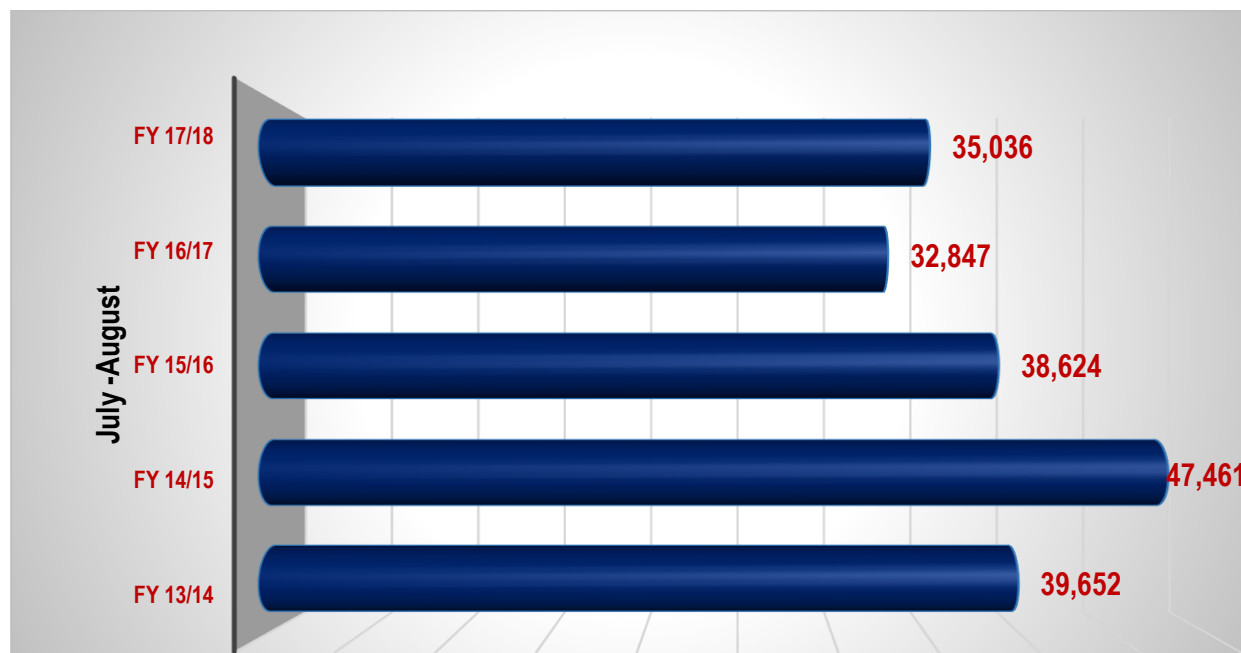
The gross revenue collections for domestic tax department were US\$ 19.347m and LRD 1.775bn. The consolidated value at the average exchange rate of LD 113.4 to 1USD is **US\$ 35.036m**, accomplished 94% indicating a deficit of 6% or US\$ 2.064m against target .In comparison to same period last fiscal year the department registered 7% growth.



Source: LRA Database



Considering a trend analysis for the period of five years for the period, gross domestic tax department revenue collections as shown in figure 4 indicates that revenue collections grew by 20% as LRA became operational in the first years (fy2014/15). However, other years of LRA operation shows a decline and is the result of the deadly Ebola Crisis and meltdown of major export commodities but as shown in year 5 the Economy recovery very slowly.



#### 4.1 Direct domestic taxes performance for July-August 2017

The Period July-August 2017, there was a deficit of US\$ 1.738m or 8% decline recorded in direct domestic taxes collections. The total collections for the period was 20.608m, in comparison to same period last year direct taxes registered a deficit of 3% or US\$ 584k in its collections. The deficits for the period were registered in PAYE taxes (US\$ 955k), CIT regular (US\$ 602K), however withholdings on interest and Dividend, and withholdings on payment for services rendered perform above expectation by US\$ 427k and US\$ 303K respectively.

The deficit registered in (PAYE, and CIT regular) was as the result of:

- On average the GOL PAYE monthly is approximately 1.8m, for the period July -August GOL remittances were not actualized. Notwithstanding, Salaries adjustment made by large companies' employees and top managers impacted PAYE and also recoveries made from government project contractors through robust enforcement contributed to the narrow deficit registered
- The slight decrease is due to the forecast that was mainly optimistic.

The surplus registered in (WH (res) on payments for serv. rendered and WH (Res.) on Interest, Dividends, Royalties, License Fees, and similar payments) was as the result of:

- Withholding on payment for services rendered was realized from IB Bank, SGS, and other service providers owing to enforcement actions.

- Recoveries made from Liberia Petroleum Refinery Company (LPRC) Dividends and Liberia Electricity Corporation (LEC) withholding on foreign loan interest as the result of robust enforcement actions.

Table 3: Major DTD Major tax types review

Tax Type	Target July-August	Collections for July-August (US\$ 000)	Surplus /Deficit (US\$ 000)	Growth/decline	Comments
PAYE	11,309	10,354	(955)	-8%	On average the GOL PAYE monthly is approximately 1.8m, for the period July -August GOL remittances were not actualized. Notwithstanding, Salaries adjustment made by large companies' employees and top managers impacted PAYE and also recoveries made from government project contractors through robust enforcement contributed to the narrow deficit registered.
WH(res) on payments for serv. rendered	2,201	2,504	303	14%	Withholding on payment for services rendered was realized from IB Bank, SGS, payments from GOL vendors' withholdings and other service providers owing to enforcement actions.
WH (Res.) on Interest, Dividends, Royalties, License Fees, and similar payments	303	730	427	141%	Recoveries made from Liberia Petroleum Refinery Company (LPRC) Dividends and Liberia Electricity Corporation (LEC) withholding on Foreign loan interest as the result of robust enforcement actions
CIT Regular (25%)(200b2C)	5,816	5,214	(602)	-10%	The slight decrease is due to the forecast that was mainly optimistic.

## 4.2 Indirect domestic taxes performance for July-August 2017

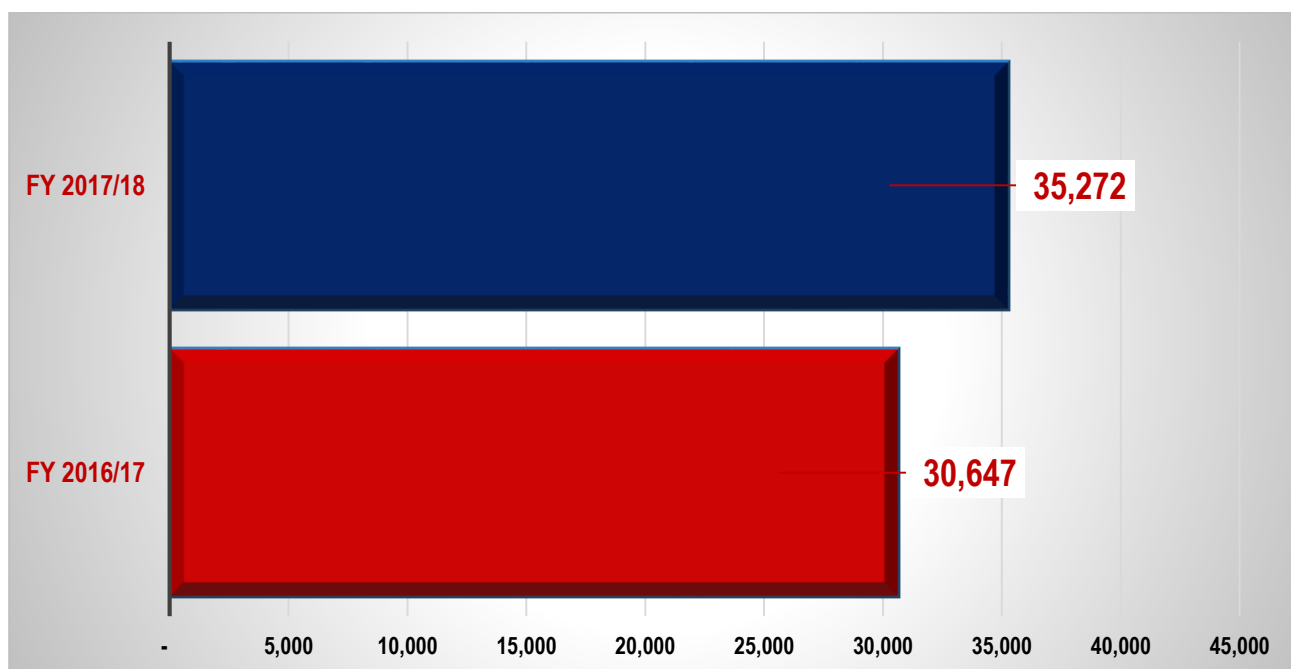
The revenue collections for indirect taxes for period were US\$ 1.274m and LRD 448.971m. The consolidated value at the average exchange rate of LD 113.4 to 1USD is **US\$ 5.235m**, against a target of US\$ 5.481m a slight deficit of US\$ 245k or -4% was registered. In comparison to same month last year a 1% deficit was attained. Domestic general goods and service taxes collections for the period registered a deficit of US\$ 676k or -14% against target. In comparison to same period last fiscal year a deficit of 5% was attained. Domestic excise taxes collections for the period registered a surplus of US\$ 431k or 72% against a target of US\$ 599k, compare to same period last fiscal year a growth rate of 21% was attained.

The deficit registered in general goods taxes for the period is largely attributed to GSM Sector, Lonestar Cell MTN, which the major contributed to this sector have consistently decline in their sales due to market competition and promo from other major competitor.

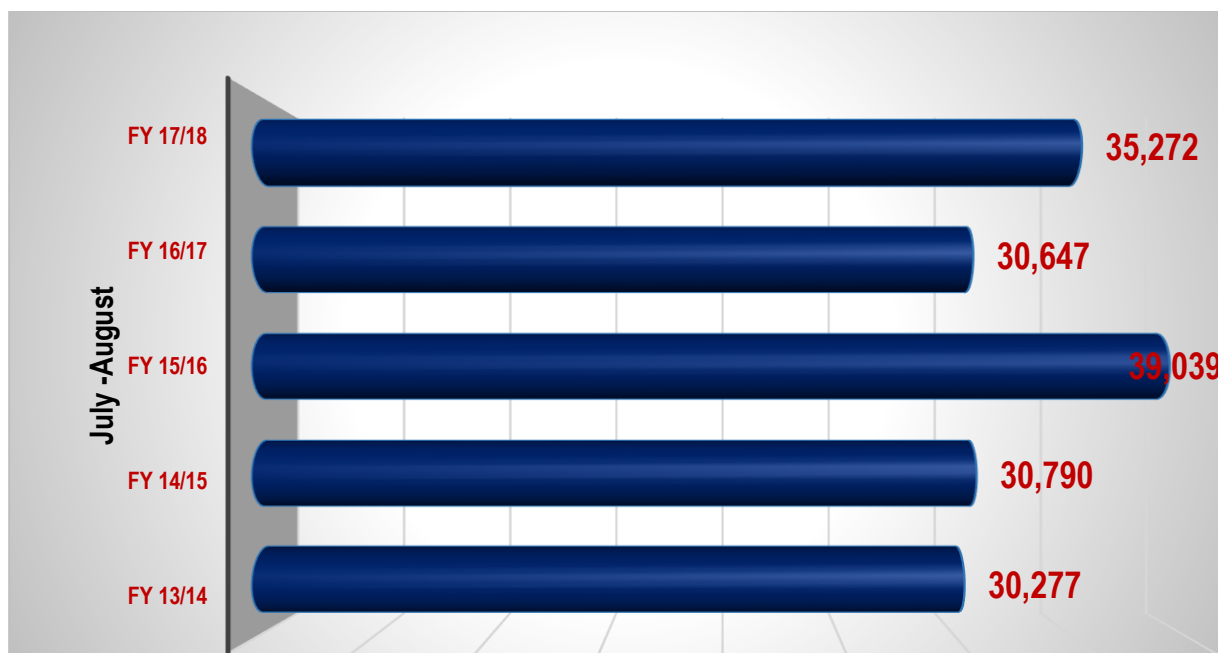
The surplus registered in domestic excise taxes is attributed largely to the manufacturing sector. The Monrovia Breweries Company before the independence celebration introduce a medium size beer. This lead to 308,129 Liters or 4.9% increase their production.

## 5.0 Customs Department Performance July-August FY2017/18

The gross revenue collections for customs department were US\$ 7.641m and LRD 3.137bn. The consolidated value at the average rate of LD 113.4 to 1USD is **US\$ 35.272m**, accomplished 112% indicating a surplus of 12% or US\$ 3.7m against target of US\$ 31.537m. In comparison to same period last fiscal year the department registered 15% growth for the period.



Considering a trend analysis for the period of five years for the period, Customs department revenue collections as shown in figure 7 indicates that revenue collections grew gradually as LRA became operational in fy2014/15. However, in fy16/17 other years of LRA operation shows a decline and is the result of the deadly Ebola Crisis and the drawdown of UNMIL affected imports but as shown in year 5 the Economy recovery very slowly.



## 5.1 International trade taxes performance for the month of July-August 2017

The revenue collection for period shows that International trade taxes were above expectation by US\$ 3.6m or 12%. The total collection for the period was 34.130m, in comparison to same period last year international trade taxes registered 19% growth. The surpluses registered for the period were in Import duties on goods other than rice and petroleum, (US\$ 4.5m), Import duties on petroleum products (US\$ 244k), GST on imported goods (excluding petroleum) (US\$ 137k), GST on imported petroleum (US\$ 624k) against target. Excise taxes registered a deficit of US\$ 1.4m against target.

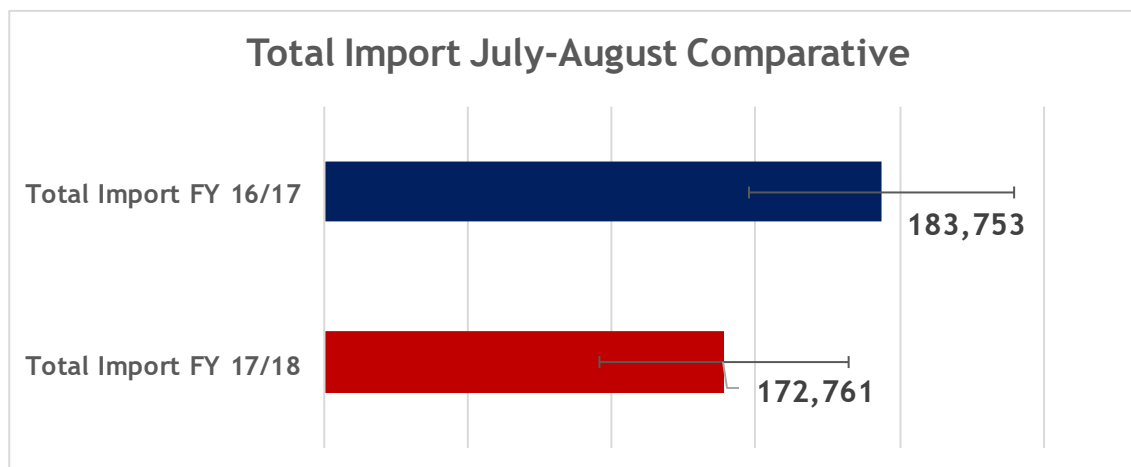
The surpluses registered in (Import duties on petroleum product, GST on imported goods excluding petroleum, and GST on Imported Petroleum) were as the result of:

Table 4: Major CD major tax type review

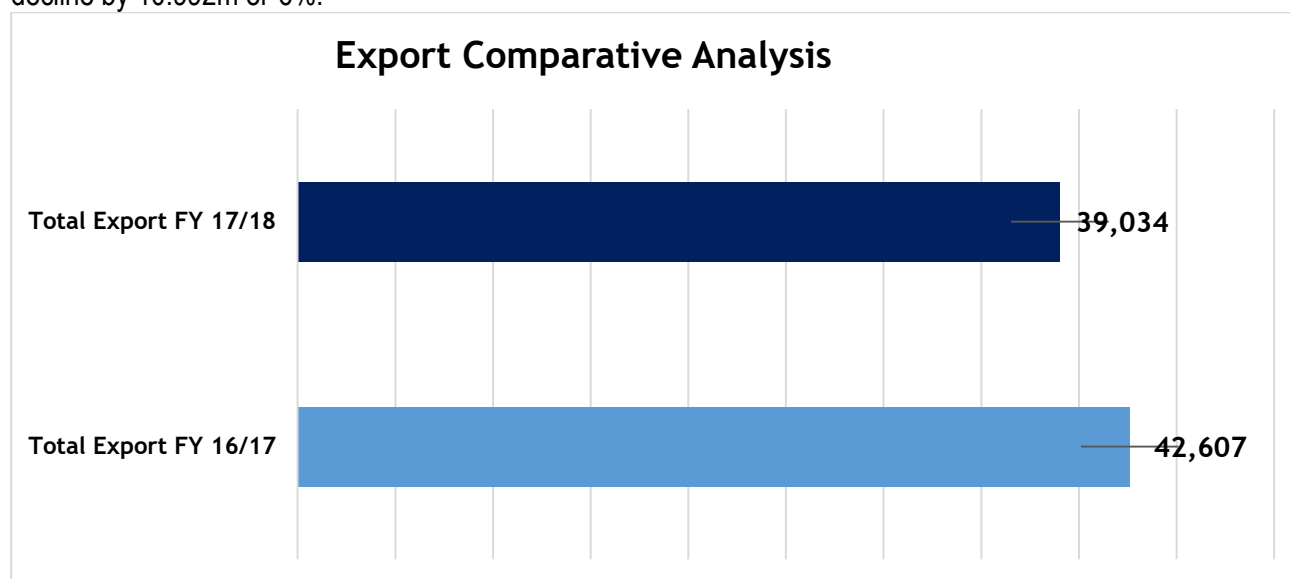
Tax Type	Target	Collections for July – August (US\$ 000)	Surplus /Deficit (US\$ 000)	Growth/ decline	Comments
Import duties on goods other than rice and petroleum	9,810	14,349	4,539	46%	The excess or over performance of general imports can be explained by high trade value in the actual collection. Projected CIF value using the effective rate of 13% was US\$75.5M, while the CIF on the actual collection using the effective rate is US\$110.4M
Import duties on petroleum products	3,670	3,914	244	7%	An excess of 649,920 gallons were lifted during the period in AGO and PMS products which led to 4.3% against target.
GST on imported goods (excluding petroleum)	8,531	8,668	137	2%	The excess or over performance of general imports can be explained by high trade value in the actual collection. Projected CIF value using the effective rate of 13% was US\$75.5M, while the CIF on the actual collection using the effective rate is US\$110.4M
GST on imported petroleum	2,603	3,227	624	24%	An excess of 649,920 gallons were lifted during the period in AGO and PMS products which led to 4.3% against target.
Excise Tax	2,093	708	(1,385)	-66%	Due to the new policy measures on excisable goods, the trade volume has declined.

## 5.2 Trade Statistics July-August

The trade balance for the period registered a deficit of US\$ 91.120m. The total value of imports registered for the period was US\$172.761m while the total value of exports registered for the period US\$ 81.641m. Of the total import registered commercial import was valued at US\$59.983m (35%), while the non-commercial component was valued at US\$112.778m (65%). The value of US\$37.381m (96%) and 1.653m (4%) were registered in both permanent exportation and re-exportation respectively. Please see figure – and – for trade comparative.



Total CIF for period to July –August is US\$ 183.753m. In comparison to same period last fiscal year total import decline by 10.992m or-6%.



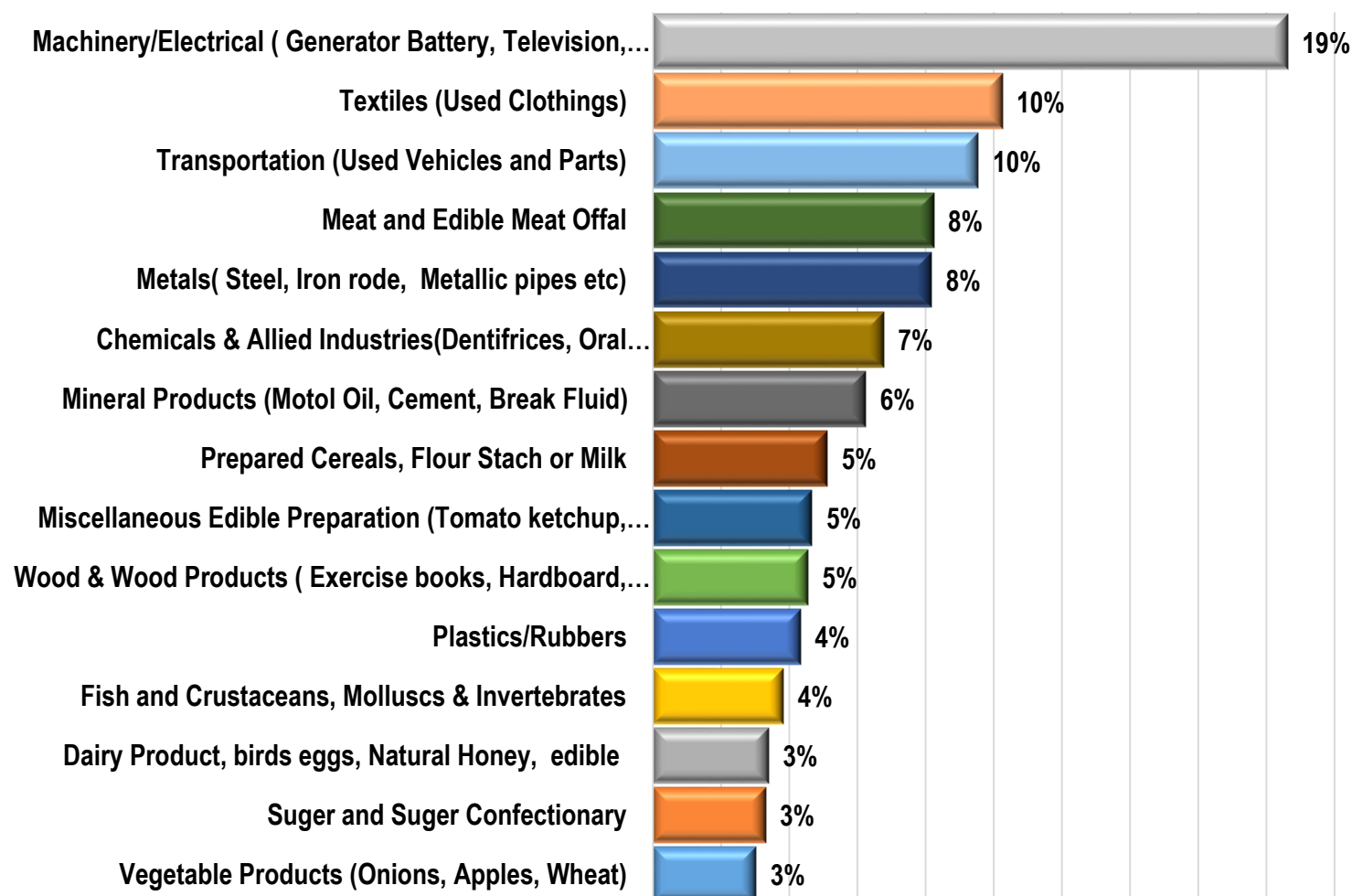
Total Exports FOB for the period July- August FY 17/18 is US\$ 39.034m. In comparison to last fiscal year, Exports decline by -8%.

## 5.2.1 Imports:

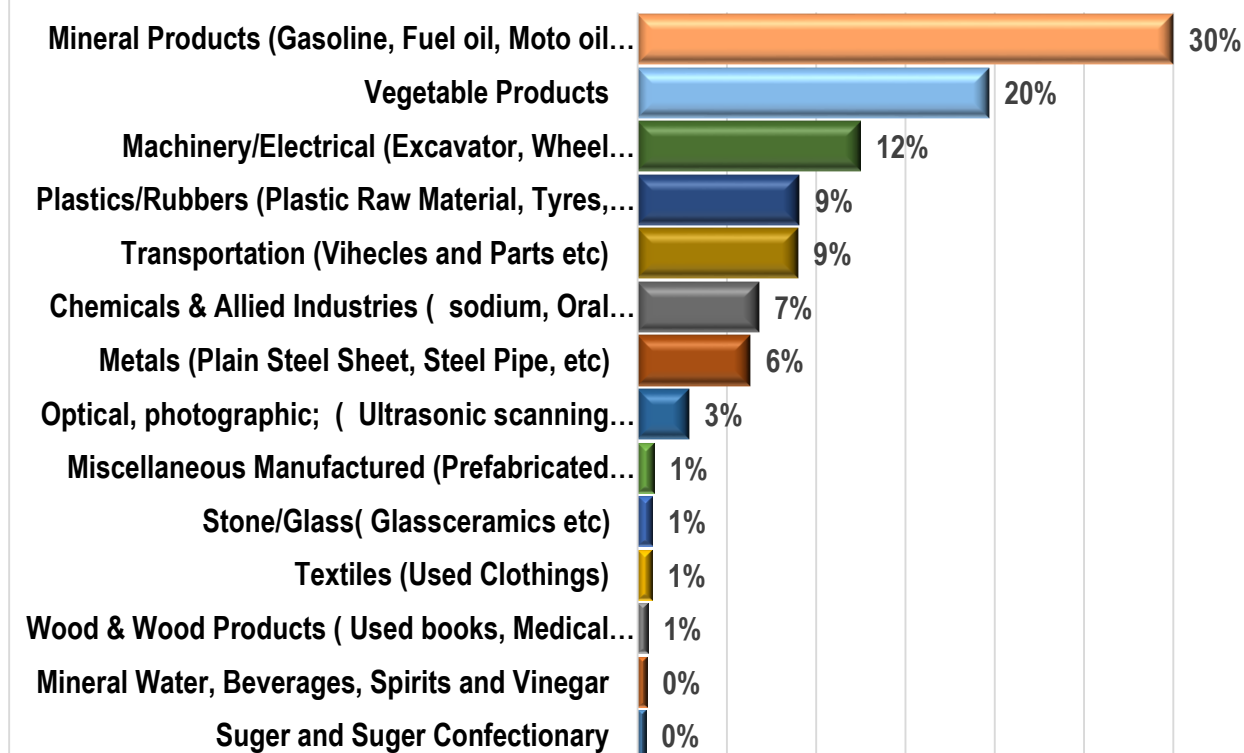
### 5.2.1.1 Major Imports Commodities for July- August 2017

Figure 8 & 9 give a summary of the major commodities imported for the period. For the period Machinery/Electrical, Textiles, Transportation (Used Vehicles and Parts), Metals, Meat and Edible Meat Offal were the top five commodities imported, representing 46% of total imports. While Machinery product, Vegetable Products, Machinery/Electrical, Plastic, Transportation (Vehicles & Parts) were the top five commodities imported, representing 70% of total Imports.

## Major Commercial Import Commodities



### Major Non-Commercial Imports Commodities



#### 5.2.1.2 Major Imports according to origin for the month of August 2017

Table give a summary of the major trading partners for the period. Top import trading counterpart for the period were China, and Cote D'voire. 52% of the country's import originated from these countries mention. The rest of the world account for 33% of the country's total import.



Table 5: Major imports trading counterparts

Major Trading Partners	Total CIF	% of CIF
<b>China</b>	27,271	30%
O/W: Machinery/Electrical (Refrigerators, Battery Charger, DVD Players etc.)	7,447	
Vegetable Products (Garlic, Green Tea, Seeds etc.)	5,663	
Transportation (Sino Trucks Tipper, Tanker, Dump Truck etc.)	3,086	
Metals (Iron, Ferrous, Steel Products etc.)	2,481	
Textiles (Cotton, Synthetic Fibers, Worn Clothing etc.)	1,412	
<b>Cote D'ivoire</b>	20,211	22%
O/W: Mineral Products (Fuel Oil & Gasoline etc.)	19,502	
Chemicals & Allied Industries (Household & Other Medicated Soap etc.)	240	
Miscellaneous Edible Preparation (Mayonnaise, Season Salt etc.)	224	
<b>United States</b>	6,187	7%
O/W: Plastics/Rubbers (Feeding Bottles, For Water Supply etc.)	1,472	
Textiles (Cleaning Cloths, Synthetic Fibers, Life Jackets, Toilet Linen etc.)	1,255	
Chemicals & Allied Industries (Household & Other Medicated Soap etc.)	814	
Transportation (Sino Trucks Tipper, Tanker, Dump Truck, Used Bikes etc.)	767	
Machinery/Electrical (Refrigerators, Battery Charger, DVD Players etc.)	664	
<b>India</b>	5,762	6%
O/W: Machinery/Electrical (Air Compressor, Filter, Dryer Distributors etc.)	1,382	
Transportation (Vehicle and Parts etc.)	927	
Metals (Iron, Ferrous, Steel Products etc.)	533	
Wood & Wood Products (Chop Sticks, Envelopes, and Paper Board etc.)	415	
Meat and Edible Meat Offal (Ham, Shoulders Cuts, Bone or Liver etc.)	390	
Stone/Glass (Incorporated in Aircraft, Vehicle, Vessels, Spacecraft's etc.)	332	
Vegetable Products (Rice, Garlic, Green Tea, Seeds etc.)	251	
<b>Spain</b>	2,409	3%
O/W Optical, photographic Parts (Imaging Equipment, Medical Equipment etc.)	1,501	
Meat and Edible Meat Offal (Ham, Shoulders Cuts, Bone or Liver etc.)	265	
Stone/Glass (Incorporated in Aircraft, Vehicle, Vessels, Spacecraft's etc.)	130	
Wood & Wood Products (Chop Sticks, Envelopes, and Paper Board etc.)	107	
<b>ROW</b>	<b>30,580</b>	<b>33%</b>
<b>Grand Total</b>	<b>92,420</b>	<b>100%</b>

## 5.2.2 Exports:

### 5.2.2.1 Major Exports Commodities for the July-August 2017

As depicted in table 6, total exports for the month of August 2017 was US\$13.510m. Permanent export account for US\$12.519m (93%) and re-exports account for and 991K (7% Total FOB for Export for the period (July-August) was 39.034. Permanent export account for US\$37.381m (96%) and re-export accounts for US\$ 1.653m or 4% of the total export. %). For the month of August 2017 Plastic /Rubber products registered 77% of the total exports.

Please see table 6 and 7 below for major export commodity and country of origin.

Table 6: *Export According to Commodity*

Description	Permanent Export	Re-Export	Grand Total	%
Plastics/Rubbers	10,241	122	10,363	77%
Cocoa and Cocoa Preparation	1,238	-	1,238	9%
Metals	216	664	880	7%
Animal or Vegetables Fats & Oil	762	-	762	6%
Machinery/Electrical	-	189	189	1%
Wood & Wood Products	46	-	46	0%
Transportation	-	16	16	0%
Optical, photographic; parts and accessories thereof.	12	-	12	0%
Chemicals & Allied Industries(Medicaments, Etc)	1	-	1	0%
Miscellaneous Edible Preparation	1	-	1	0%
	12,518	991	13,509	100%
	1	-	1	0%
	12,519	991	13,510	100%

### 5.2.2.2 Major Exports according to origin for the August 2017

Table 7 give a summary of the major trading partners for the month of August 2017. Top export trading counterpart for the period were USA, Lebanon, and Mali. These countries account for 75% of the country's exports. The rest of the world account for 16% of the total export.

Table 7.0: Export According to country of Destination

Major Trading Partners	Permanent Export	Re-Export	Total
United States	4,556	-	4,556
Processed Block Rubber	4,540	-	4,540
Processed Rubber Wood	16	-	16
Lebanon	3,733	-	3,733
Break Bulk	3,733	-	3,733
Mali	1,905	-	1,905
Engineering Materials	1,463	-	1,463
Wire Galvanized	442	-	442
Sweden	-	588	588
Tools, Winding Materials, Testing Equipment	-	588	588
Malaysia	507	-	507
Cocoa and Cocoa Preparation	507	-	507
ROW	1,818	403	2,221
Grand Total	12,519	991	13,510

## 6.0 Duty Free for the month of August 2017

Waiver of import duty and related taxes are granted by the Government of Liberia through Section 9 (Exempt Persons) and Section 16 (Special Investment Incentives) of the LRC to concessions companies, educational, medical and other institutions; NGOs, Government MACs, organizations with diplomatic privileges and individuals. For the month of August 2017, total tax expenditure on General Goods and Petroleum was US\$10.821m. Exemptions on general goods amount to US\$10.370m or 96% while Exemptions on Petroleum Product was US\$ 451.080 or 4%.

Table 7.0 summarizes the waivers on general goods by beneficiary category.

### 6.1 General Goods Duty Waiver July-August 2017

The total payable duty waived on general goods for the period was 17.422m. For the period the top recipients for tax waiver on general goods were Executive Order 20%, Investment Incentives 18%, and Concessions 17%, GOL projects 15% and Diplomatic Missions 12%. The above mention accounted for 85% of the total waiver.

Table 7.0: General Goods Waivers by Category (000US\$)

CATEGORY	August 1-31st FY 17/18			Jul-Aug 31st FY 17/18	
	CIF	PAID	WAIVED	WAIVED	% @ YTD
<b>TOTAL WAIVER</b>	<b>60,145</b>	<b>318</b>	<b>10,370</b>	<b>17,422</b>	<b>100%</b>
TOTAL WAIVER EXCL.GOL PROJ.&MACs	42,529	271	6,950	12,751	73%
TOTAL WAIVER EXCL.GOL PROJ.	50,035	271	8,417	14,816	85%
TOTAL WAIVER EXCL.MACs	52,639	318	8,904	15,356	88%
EXECUTIVE ORDER	6,033	4	1,291	3,451	20%
INVESTMENT INCENTIVES	6,366	119	1,137	3,179	18%
CONCESSIONS	11,225	126	2,004	3,037	17%
GOL PROJECTS	10,110	46	1,953	2,606	15%
o/w Road	5,617	28	1,132	1,556	9%
o/w Air Port Renovation	3,118	18	559	728	4%
o/w Hydro	758	0	149	207	1%
o/w Infrastructural Development	375	-	70	70	0%
o/w Water	182	-	29	29	0%
o/w GoL	59	-	15	15	0%
DIPLOMATIC MISSIONS	17,011	0	2,140	2,465	14%
MACs	7,506	-	1,466	2,066	12%
INGOs	1,286	10	240	385	2%
LEGISLATURE	191	2	60	74	0%
o/w Representative	154	2	50	53	0%
o/w Senator	36	0	11	21	0%
MEDICAL INSTITUTIONS	171	3	31	63	0%
LIBERIAN RETURNEES	131	3	34	43	0%
LNGOs	28	1	7	33	0%
RELIGIOUS ORGANIZATIONS	84	3	3	10	0%
EDUCATIONAL INSTITUTIONS	-	-	-	8	0%
JUDICIAL BRANCH	6	-	2	2	0%

Source: Duty-free Section

## 6.2 Petroleum Good Duty Waiver July-August

The total of 1,378,500gallons were waived on petroleum products for the month of August 2017. AGO accounted for 87% and PMS accounted for 13%. For the month top receipts were Concession 31%, Diplomatic Missions 24%, Legislature 20%;Investment Incentives 15% and GOL Projects 9% respectively.

The total 2,267,500gallons were waived on petroleum products for the period July-August 2017. AGO accounted for 87% and PMS accounted for 13% of the total petroleum waiver. For the period the top recipients for tax waiver on petroleum products were Concession 27%, Diplomatic Missions 23%, Legislature 21%;Investment Incentives 15% and GOL Projects 8% respectively . Table 8.0 below summarizes major exemptions related petroleum products for the reporting period.

Table 8.0: Petroleum Waivers by Sector

August 1-31st FY 17/18				Jul-Aug FY 17/18			
CATEGORY	QTY OF AGO	QTY OF PMS	DUTY WAIVED	QTY OF AGO	QTY OF PMS	DUTY WAIVED	% OF WAIVER
<b>TOTAL WAIVER</b>	<b>1,194,500</b>	<b>184,000</b>	<b>451,080</b>	<b>1,972,000</b>	<b>295,500</b>	<b>758,955</b>	<b>100%</b>
<b>TOTAL WAIVER EXCL. GOL PROJ.</b>	<b>1,098,000</b>	<b>184,000</b>	<b>412,480</b>	<b>1,818,500</b>	<b>295,500</b>	<b>697,555</b>	<b>92%</b>
CONCESSION	611,500	-	138,680	913,500	-	206,180	27%
DIPLOMATIC MISSION	269,500	6,000	110,500	430,000	7,000	175,150	23%
NATIONAL LEGISLATURE	26,500	178,000	90,700	77,000	288,500	160,625	21%
Representatives	-	83,000	37,350	50,500	193,500	107,275	14%
Senators	26,500	95,000	53,350	26,500	95,000	53,350	7%
INVESTMENT INCENTIVE	170,000	-	68,000	288,000	-	115,200	15%
GOVERNMENT PROJECT	96,500	-	38,600	153,500	-	61,400	8%
Road	62,000	-	24,800	102,000	-	40,800	5%
Hydro Rehabilitation	20,500	-	8,200	37,500	-	15,000	2%
Port Rehabilitation	14,000	-	5,600	14,000	-	5,600	1%
EXECUTIVE ORDER	18,000	-	3,600	105,000	-	38,400	5%
INGO'S	2,500	-	1,000	5,000	-	2,000	0%

## 7.0 Administrative Initiative

In the month of August 2017, there were several administrative efforts made to enhance voluntary compliance and impact taxpayers' behavior. There is a data cleansing on going to ensure the correctness, accuracy and reliability of the taxpayers' registry. There are efforts made in ensuring the expansion of the tax base (including the real property tax base, monitoring the filling ratio, audit, arrears collection, follow-up calls and email send to ensure compliance.

### 7.1 Segmentation of Taxpayers.

For the month of August, the various Divisions within the Domestic Tax Department registered a deficit of US\$5.161m. The deficit registered is largely on account LPRC Road Fund of US\$ 2.7m forecasted for but was not actualized for the period and GOL PAYE of US\$ 1.8m forecasted for but was not actualized for the period accounting for 87% of the overall deficit for the period due to payment plans not adhered to.

For the period the various division within the domestic tax department registered a deficit of US\$ 2.064m or 6%. The deficit registered is largely on account of Medium, Small, Micro, Tax Division, and the Natural Resource Tax Section, which fell by US\$ 1.4m and 1.1m respectively.

FY 17/18 August				FY17/18 July-August		
Division	Target	Actual Outturn	% Var.	Target	Actual Outturn	% of Var
LTD	10,132	6,762	-33%	20,193	21,097	4%
NRTS	3,615	2,805	-22%	6,831	5,692	-17%
MSMTD	2,566	1,641	-36%	5,085	3,678	-28%
RETD	250	302	21%	637	661	4%
SECTOR	2,103	1,934	-8%	3,983	3,440	-14%
TBO	181	242	34%	371	468	26%
<b>Total</b>	<b>18,847</b>	<b>13,686</b>	<b>-27%</b>	<b>37,100</b>	<b>35,036</b>	<b>-6%</b>

### 7.2 Taxpayer Registration

For the month of August the total of 1491 taxpayers were registered. Of the total registered 695 taxpayers were businesses, 749 were Individuals and 47 R/E Trust.

New taxpayers registered for the period July-August 2017, were 2880. The total of 1331 businesses (Enterprise) got registered and 1502 individual and 47 R/E Trust tax payers got registered respectively. These taxpayers had minimum impact on revenue for the period but subsequently through robust effort, by the LRA these taxpayers will impact significantly.

## 7.3 Audit Performance

Various administrative efforts were undertaken to recover outstanding taxes. These initiatives were undertaken in both domestic tax department and customs department operations.

### 7.3.1 Domestic Tax Audit

Total Audit assessment for August 2017 was US\$363,437.11 and L\$2,000,698.22. The cumulative assessment as at August 31, 2017 is US\$1,261,877.

Total revenue collection or recovery of cash from audit assessment for the month of August was US\$ 82,836. This amount represents current collection of current period audit bills and arrears from prior years.

	<i>Num (s)</i>	<i>Amended Num (s)</i>
Audit cases brought forward	90	
Cases added in 2017/2018	1	
Additional Cases from boss	-	
Total cases to be performed	91	-

		ASSESSMENT		RATE	CUMMULATIVE
	Num (s)	USD	LRD		USD
JULY 2017	12	747,668	15,229,611	114	880,933
AUGUST 2017	12	363,437	2,000,698	114	380,944
TOTAL AUDITS TO DATE	24	1,111,105	17,230,309		1,261,877
TOTAL OUTSTANDING	-24				
% OF COMPLETION	26%				

### 7.3.2 DTD Enforcement

The Legal and Enforcement section enforced and collected a total of US\$ 99,799.77 of AAA Sections assessments for the period. This collection for the month represent 80% of the current assessments.

Year to date the enforcement section has enforced and collected a total of US\$ 243,734.37 of AAA Sections assessment.

## 7.4 The Customs Compliance and Enforcement

The Compliance and Enforcement Division consists of Post Clearance Audit (PCA), Anti-Smuggling, Risk Management and Collection Enforcement units. The activities of PCA, Anti-Smuggling and Collection Enforcement are summarized in Tables 7.0 and 10.0.

Table 7: **Compliance and Enforcement Activities (USD) August**

Audit Type	Infraction	Activity	Revenue Bill Raised	
			USD	LRD
Desk Review	Misused of Duty Free	PCAU System Review	12,249.20	200,000.00
ASIU & PCA Intervention	Excess	ASIU & PCA Intervention	733.68	-
Comprehensive Audit	Classification	PCAU Audit	20,272.82	-
Issue Audit	NCRF	PCAU Audit	15,288.73	-
Comprehensive Audit	Classification	PCAU Audit	4,712.19	-
Comprehensive Audit	Valuation	PCAU Audit	1,445.78	-
ASIU & PCA Intervention	Excess/Smuggling	ASIU & PCA Intervention	1,328.31	2,000,000.00
ASIU & PCA Intervention	Excess/Undervaluation	ASIU & PCA Intervention	4,625.50	200,000.00
<b>Total</b>			<b>60,656.21</b>	<b>2,400,000.00</b>



Tables 8.0 and 9.0, clearly show the debt-to-collection ratios for both on a monthly and year-to-date basis. Debt-to collection ratios for both USD and LRD transactions monthly were 91% and 25% and for the same currencies year-to-date were 84% and 27% respectively. The calculation is based on unprotected bills and not the total bills issued by the Collection Enforcement Section. Protested bills are still under-going legal considerations with the protest and appeals unit in the Legal Departments.

*Table 8: customs Compliance and Enforcement Activities (USD)*

Description		Monthly Perspective				Year to Date			
Source	Offense	No.of Intervention	Receivable	Amount Paid	Balance	No.of Intervention July-August	Receivable	Amount Paid	Balance
Anti-Smuggling	Under-declared/Excess	2	4,203.56	733.68	3,469.88	11	19,105.4	3,547.41	15,557.99
Anti-Smuggling	Misuse of Duty Free	1	12,000.00	12,000.00	0	1	12,000	12,000	0
Anti-Smuggling	Under-valuation	1	4,625.50	0	4,625.50	1	4,625.5	0	4,625.5
Anti-Smuggling	Smuggled Vehicles	1	1,328.31	1,328.31	0	1	1,328.31	1,328.31	0
PCA Audit	Mis-Classification	5	71,096.77	71,096.77	-	6	86,375.75	86,375.75	0
<b>Total</b>		<b>10</b>	<b>93,254.14</b>	<b>85,158.76</b>	<b>8,095.38</b>	<b>20</b>	<b>123,434.96</b>	<b>103,251.47</b>	<b>20,183.49</b>

Table 9: Collection Enforcement Activities (LRD)

Description		Monthly Perspective				Year to Date			
Source	Offense	No.of Intervention August	Receivable	Amount Paid	Balance	No.of Intervention July-August	Receivable	Amount Paid	Balance
Anti-Smuggling	Under-declared/Excess	2	200,000	0	200,000	11	900,000	200,000	700,000
Anti-Smuggling	Misuse of Duty Free	1	200,000	200,000	0	1	200,000	200,000	0
Anti-Smuggling	Under-valuation	1	200,000	0	200,000	1	200,000	0	200,000
Anti-Smuggling	Smuggled Vehicles	1	200,000	0	200,000	1	200,000	0	200,000
PCA Audit	Mis-Classification	5	0	0	0	6	0	0	0
Total		10	800,000	200,000	600,000	20	1,500,000	400,000	1,100,000

### 7.4.1 Customs Risk Management

A Total declaration of 1,769 was reported by the system for the Freeport CBO for the Month of August 2017. These declarations were reported for all Customs regimes, including exports. The average PSI consignments reported for the period is 1,471, 83% of all declarations. About 473, which represents 32% were selected RED lane under the ASYCUDA Selectivity program (See below table for details).

Also, it is important to note that the percentage of PSI declarations has increased widely compare to the DI due to DI declarations been transmitted as PSI owing to certificate of documentary verification issue by BIVAC for DI consignments.

Table 10: Selectivity Analysis

TYPE	DECL	DECL.%	RED	RED%	YELLOW	GREEN	BLUE	CIF	TAXES
COM 4	14	1%	0	0%	11	0	1	1,048,724.60	95,119.39
EX 1	31	2%	0	0%	0	0	0	13,009,770.45	53,322.66
EX 2	1	0%	0	0%	0	0	0	10,000.00	0
EX 3	8	0%	0	0%	0	0	0	980,986.42	600
IM 4	232	13%	3	1%	111	1	38	14,750,119.55	285,288.54
IM 5	5	0%	0	0%	0	0	0	72,535.00	0
IM 8	6	0%	1		3	0	2	687,336.00	17,225.65
PSI 4	1,471	83%	473	32%	709	1	287	50,990,299.85	11,475,631.01
PSI 7	1	0%	0	0%	0	0	0	27,410.00	0
<b>TOTAL</b>	<b>1,769</b>	<b>100%</b>	<b>745</b>	<b>42%</b>	<b>834</b>	<b>2</b>	<b>328</b>	<b>81,577,181.87</b>	<b>11,927,187.25</b>

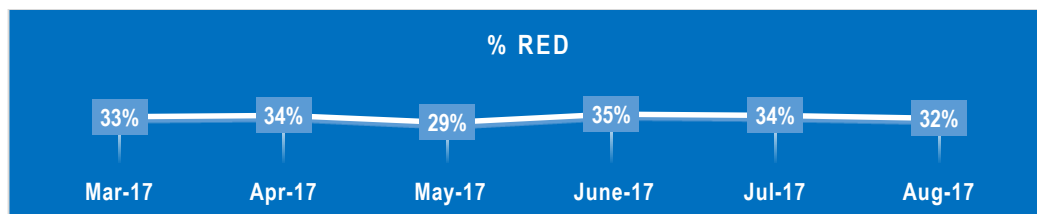
Sources: ASYCUDA

Table 11: PSI Selection Analysis

Month	PSI Declarations	% Total Decls	No. of Red Lane	% Red
Mar-17	1,078	60	362	33%
Apr-17	915	62%	320	34%
May-17	1,381	78%	414	29%
June-17	1,323	82%	464	35%
Jul-17	1,144	83%	396	34%
Aug-17	1,471	83%	473	32%

Source: ASYCUDA

Figure 3: Trend Analysis of RED Lane Declarations



The percentage of RED Lane declarations had a decrease for the month reporting at 32% compare to 34% in July. As indicated in Table 10 above and Tab, the percentage of RED Lane Pre-shipment Inspections (PSI) consignments had an increased from 29% in May to 35% in June 2017 but decreased from 34% in July 2017 to 32% in the month of August 2017. The Customs Risk and Compliance Section have begun the process to implement a clustered-indicator targeting to monitor the importation of Milk by some unsuspecting importers. The criteria has been created and being tested by the ASYCUDA functional team Representative and the CRCS. The implementation of a clustered-criteria targeting is expected to reduce the incidences of RED selection and enhance risk management.

## 8.0 Counties Revenue Review

For the month of August 2017, total revenue collected from the counties through the various Customs Business Offices and the Tax Business Offices was US\$644.3K, against a target of US\$ 351.0k, a growth of 84% was registered. In comparison to same period last fiscal year counties collection registered a growth of 23% or US\$ 222.0K. Tax Business offices registered a growth of 37% In comparison to last fiscal year while Customs Business Offices registered 512% growth in comparison to last fiscal year. The surplus registered for the period is on account of large tax payers paying their taxes in the various counties, which is an effort to decentralized revenue collections.

*Table 12: Counties Revenue Analysis*

Description	Monthly Perspective			Year to Date			
Counties	Target	Actual	% of Surplus/Deficit	Target	Actual	Surplus/Deficit	% of Surplus/Deficit
<b>Bomi County</b>	<b>5,712.00</b>	<b>15,568.78</b>	<b>173%</b>	<b>11,707.59</b>	<b>32,517.63</b>	<b>20,810.05</b>	<b>178%</b>
Bomi (TBO)	5,712.00	15,568.78	173%	11,707.59	32,517.63	20,810.05	178%
<b>Bong County</b>	<b>27,252.00</b>	<b>36,154.82</b>	<b>33%</b>	<b>56,701.55</b>	<b>122,977.71</b>	<b>66,276.16</b>	<b>117%</b>
Gbarnga (TBO)	16,029.00	21,407.20	34%	30,255.55	91,714.41	61,458.86	203%
Jorwah(CBO)	11,223.00	14,747.62	31%	26,446.00	31,263.30	4,817.30	18%
<b>Gbarpolu County</b>	<b>1,387.00</b>	<b>830.78</b>	<b>-40%</b>	<b>2,843.24</b>	<b>1,930.77</b>	<b>(912.47)</b>	<b>-32%</b>
Bopolu/Gbarma(TBO)	1,387.00	830.78	-40%	2,843.24	1,930.77	(912.47)	-32%
<b>Grand Bassa County</b>	<b>23,357.00</b>	<b>37,137.25</b>	<b>59%</b>	<b>47,875.50</b>	<b>99,595.93</b>	<b>51,720.43</b>	<b>108%</b>
Buchanan (TBO)	23,357.00	37,137.25	59%	47,875.50	99,595.93	51,720.43	108%
Buchanan (CBO)	-	-	0%	-	-	-	0%
<b>Grand Cape Mount County</b>	<b>42,308.00</b>	<b>162,262.81</b>	<b>284%</b>	<b>87,563.79</b>	<b>195,084.29</b>	<b>107,520.50</b>	<b>123%</b>
Cape Mount (TBO)	19,071.00	36,952.58	94%	39,089.79	69,674.06	30,584.27	78%
Bo-Waterside (CBO)	23,237.00	125,310.23	439%	48,474.00	125,410.23	76,936.23	159%
<b>Grand Gedeh County</b>	<b>17,769.00</b>	<b>15,118.51</b>	<b>-15%</b>	<b>36,857.44</b>	<b>27,205.90</b>	<b>(9,651.54)</b>	<b>-26%</b>
Zwedru (TBO)	6,424.00	8,406.82	31%	13,167.44	13,834.94	667.50	5%
Toe Town(CBO)	11,345.00	6,711.69	-41%	23,690.00	13,370.96	(10,319.04)	-44%
<b>Grand Kru County</b>	<b>545.00</b>	<b>1,752.39</b>	<b>222%</b>	<b>1,117.11</b>	<b>2,869.26</b>	<b>1,752.16</b>	<b>157%</b>
Grand Kru (TBO)	545.00	1,752.39	222%	1,117.11	2,869.26	1,752.16	157%
<b>Lofa County</b>	<b>23,432.00</b>	<b>36,711.57</b>	<b>57%</b>	<b>49,067.80</b>	<b>65,824.57</b>	<b>16,756.77</b>	<b>34%</b>
Kolahun/Foya (TBO)	1,342.00	1,186.45	-12%	2,752.06	3,282.75	530.69	19%
Voinjama/Zorzor(TBO)	2,729.00	3,141.11	15%	5,593.74	7,657.96	2,064.23	37%
Yealla (CBO)	12,127.00	24,340.11	101%	27,254.00	40,048.99	12,794.99	47%
Mendicorma (CBO)	7,234.00	8,043.90	11%	13,468.00	14,834.86	1,366.86	10%
<b>Margibi County</b>	<b>34,843.00</b>	<b>97,525.13</b>	<b>180%</b>	<b>72,718.12</b>	<b>167,181.83</b>	<b>94,463.71</b>	<b>130%</b>
Marshall (TBO)	21,380.00	84,248.05	294%	47,071.81	129,867.52	82,795.71	176%
Kakata/Salala (TBO)	13,463.00	13,277.08	-1%	25,646.31	37,314.31	11,668.00	45%
<b>Maryland County</b>	<b>49,080.28</b>	<b>108,255.36</b>	<b>121%</b>	<b>101,124.16</b>	<b>236,927.91</b>	<b>135,803.75</b>	<b>134%</b>
Harper (TBO)	39,495.00	85,316.32	116%	80,953.60	208,994.85	128,041.25	158%
Harper (CBO)	9,585.28	22,939.04	139%	20,170.56	27,933.06	7,762.50	38%
<b>Montserrado County</b>	<b>3,638.00</b>	<b>3,244.16</b>	<b>-11%</b>	<b>7,457.28</b>	<b>8,882.85</b>	<b>1,425.58</b>	<b>19%</b>
Bensonville (TBO)	3,638.00	3,244.16	-11%	7,457.28	8,882.85	1,425.58	19%
<b>Nimba County</b>	<b>117,338.40</b>	<b>122,939.13</b>	<b>5%</b>	<b>243,074.03</b>	<b>373,711.96</b>	<b>130,637.92</b>	<b>54%</b>
Tappita(TBO)	1,515.00	1,609.82	6%	3,105.55	4,993.66	1,888.11	61%
Ganta (TBO)	14,194.00	16,387.39	15%	28,444.52	44,440.19	15,995.66	56%
Sanniquellie (TBO)	6,360.00	8,522.34	34%	14,985.16	20,245.79	5,260.63	35%
Loguatu (CBO)	53,596.40	35,456.25	-34%	109,192.80	199,155.26	89,962.46	82%
Ganta (CBO)	41,523.00	60,788.77	46%	87,046.00	104,535.64	17,489.64	20%
Butuo (CBO)	150.00	174.56	16%	300.00	341.42	41.42	14%
<b>River Gee County</b>	<b>1,811.00</b>	<b>2,344.24</b>	<b>29%</b>	<b>3,711.54</b>	<b>4,836.82</b>	<b>1,125.28</b>	<b>30%</b>
Webbo (TBO)	1,811.00	2,344.24	29%	3,711.54	4,836.82	1,125.28	30%
<b>Rivercess County</b>	<b>290.00</b>	<b>-</b>	<b>-100%</b>	<b>594.44</b>	<b>620.42</b>	<b>25.98</b>	<b>4%</b>
Rivercess (TBO)	290.00	-	-100%	594.44	620.42	25.98	4%
<b>Sinoe County</b>	<b>2,258.00</b>	<b>4,434.16</b>	<b>96%</b>	<b>4,627.78</b>	<b>8,886.84</b>	<b>4,259.06</b>	<b>92%</b>
Greenville/Juarzon (TBO)	2,258.00	4,434.16	96%	4,627.78	8,886.84	4,259.06	92%
Greenville (CBO)	-	-	0%	-	-	-	0%
<b>Grand Total</b>	<b>351,020.68</b>	<b>644,279.07</b>	<b>84%</b>	<b>727,041.36</b>	<b>1,349,054.69</b>	<b>622,013.33</b>	<b>86%</b>

## 9.0 MACs Revenue Review

For the month of August 2017, total revenue collected from Ministries Agencies and Commissions was **US\$1.5M**, against a target of **US\$2.2M**, a deficit of **31%** was registered. Year to date total revenue collected as at the period was **US\$3.0M**, against a target of **US\$4.2M**, a deficit of **28%** was registered. In comparison to same period last fiscal monthly, a decline of **4%** or **68k** was registered and a surplus of **1%** or **17k** was registered year to date.

Figure 4: MACs Revenue performance

Description	Monthly Perspective			Year To Date		
	Forecast	Actual	% of Sur/Deficit	Forecast	Actual	% of Sur/Deficit
<b>Sector Ministries &amp; Agencies Fees</b>	<b>2,210</b>	<b>1,524</b>	<b>-31%</b>	<b>4,202</b>	<b>3,027</b>	<b>-28%</b>
Agriculture	72	34	-52%	85	46	-46%
Commerce & Industry	2	5	130%	11	8	-32%
Education	3	6	102%	4	8	84%
Fire Service	3	4	20%	6	8	22%
Foreign Affairs	287	154	-46%	552	434	-21%
Forestry Development Authority	2	-	-100%	2	0	-79%
Gender Culture & Social Protection	-	1	0%	-	1	0%
Health & Social Welfare	43	23	-47%	57	38	-34%
Immigration & Naturalization	407	353	-13%	743	620	-17%
Industrial Property Office	2	2	-22%	8	2	-74%
Information	10	4	-59%	14	5	-65%
Internal Affairs	26	13	-51%	31	31	-1%
Justice	18	6	-68%	24	8	-68%
Labor	359	343	-4%	683	656	-4%
Lands, Mines & Energy	24	0	-100%	48	11	-76%
Liberia Business Registry	151	173	15%	250	323	29%
Liberia Copyright Office	0	-	-100%	0	0	-9%
Liberia National Police	4	3	-23%	7	5	-38%
National Documents & Records	19	19	-5%	39	39	1%
Other Ministries & Agencies	0	3	800%	274	18	-93%
Post & Telecommunication	157	12	-92%	166	21	-87%
Public Works	73	52	-29%	141	84	-41%
Temple of Justice	4	0	-92%	8	0	-94%
Transport	546	315	-42%	1,048	662	-37%
Youth & Sports	-	-	0%	-	-	0%

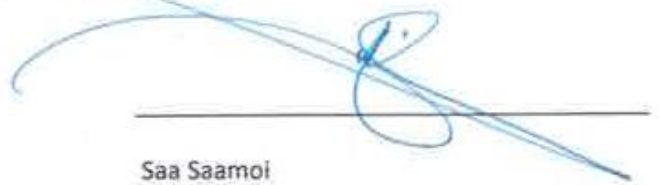
## ATTESTATION

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The content of this report harbors no material miss-statement and represents the truthful declarations of the revenue collected by Domestic Tax Department, Customs Department and External Resources for the period ended August 31<sup>st</sup> 2017.



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