



Deputy Commissioner General  
Technical Affairs



<b>Practice Note No.</b>	<b>PN- LRC-900-905-02-2018</b>
<b>To:</b>	<b>LRA STAFF AND TAXPAYERS</b>
<b>Subject Matter:</b>	<b>FILING ALL TAXES VIA E-FILING APPLICATION</b>
<b>Date of issue:</b>	<b>JULY 6, 2018</b>
<b>Effective date:</b>	<b>JULY 9, 2018</b>
<b>Issued by:</b>	<b>Hon. Decontee T. King-Sackie ACTING COMMISSIONER GENERAL</b>

## Section 1 - Preliminary

### Subsection 1.1. – Overview/Purpose

On June 29, 2018, LRA completed all tax modules of the E-filing application for all taxes. The overall purpose of the new mode of filing electronically via E-filing application is to provide convenience to all concerned citizens in filing and paying all of their taxes that would reduce their cost of compliance and improve tax administration efficiency.

This practice note is intended to outline the policies and procedures to be used for the execution of the E-filing application related to all taxes. This Practice Note is intended for fair, transparent and efficient implementation by LRA staff and taxpayers.

### Subsection 1.2. – Introduction/Background

This Practice Note lays out the Liberia Revenue Authority Commissioner General’s instructions on policies and procedures to be used in filing via E-filing platform. These measures are in line with the policies of the Government of Liberia and LRA’s Strategic Plan to stimulate taxpayer compliance by reducing the compliance cost. Taxpayer will be able to submit the returns on time and with relevant details that are close to their general business accounting. E-filing will also stimulate improvement of the LRA administrative efficiency as data will be automatically captured and processed in the LRA.

Section 21(1)(a) &(b) of the Liberia Revenue Authority (LRA) Act of 2013, provides authority to the Commissioner General to ensure effective and fair interpretation, application and implementation of the Code. Section 900, Liberia Revenue Code as Amended (LRC) provides filing requirement for Resident Natural Person and Section 901, LRC provides filing requirement for Resident Legal Person. Further, Practice Note is guided by the Sections 902-905 of the Liberia Revenue Code as Amended. This Practice Note provides instructions by Commissioner General based on the reading or interpretation of certain aspects of the LRC.

The LRA Act, Section 38(1) entitled Repeals and Consequential Amendments, transferred the administrative and operational powers and duties the Code assigns to the Minister and Deputy Minister to the Commissioner General. Section 8(1) of the Liberia Revenue Authority Act of 2013 states, “The Authority is authorized to discharge its functions under this Act and has the power to take actions necessary to accomplish those functions in the manner and using the methods permitted under the Code and other laws”. Consequently, certain references to the Minister in the Code is interpreted as referring to the Commissioner General.



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## SECTION 2. COVERAGE

This Practice Note directs that all taxes (Business Income Tax, Personal Income Tax, Goods and Services Tax, Property Tax, Excise Tax, Advance Quarterly Payments- 2% or 4%, and Monthly Withholdings) may be filed via LRA E-filing application.

## SECTION 3. POLICIES AND GUIDELINES

Rules governing use of E-filing application for filing all taxes are defined by the LRC and related statutes authorizing Liberia Revenue Authority to collect revenue.

### Filing and payment

1. Filing and payment will be treated as separate steps in order not to impede the compliance of taxpayers. The use of the mobile phone payment option can be made for all taxes and non-tax fees.
2. Filing via E-filing application is optional for small and medium taxpayers, in addition, to filing via email or in person by submitting the hard copy.
3. All large taxpayers are encouraged to enroll in the E-filing platform before July 22, 2018. However, all large taxpayers will be mandated to file via E-filing platform as of October 1, 2018.
4. The filing and payment due dates are in accordance with the provisions of the LRC. All penalties for non-compliance are as per applicable provisions of the LRC.

## SECTION 4. PROCEDURES

### First Time Filers- Registration for TIN:

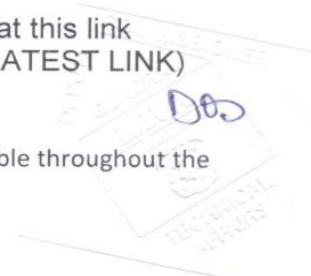
1. Registering as taxpayer
  - a. Taxpayers who have no Taxpayer Identification Number (TIN) must obtain TIN from LRA head office at the ELWA junction for individuals or the Liberia Business Registration Window at the Nelson Street for businesses in order to file and make payment.<sup>1</sup> To accomplish this taxpayers need to undertake the steps as follows:
    - i. Visit the nearest LRA Office with copies and originals of the following documents in hand:
      - Identification (valid Passport, employee NASSCORP #, Liberian driver's license, National Identification card or Liberian birth certificate), and one recent passport size photo.
      - Complete the TIN registration Application form that can be downloaded at this link (<http://www.lra.gov.lr/registration.php>) or obtained by requesting hard copy at the LRA Office or contact the LRA Call Center (Tel: 0888572572 or 0770572572).
  - b. TIN must be acquired prior to an attempt to file and make payment.

### E-Filing:

1. E-filing application service is a user-friendly platform that aids taxpayers in e-filing their return.
2. Download to your desktop and install the *eReturns* application available at this link (<https://lra-m-tax.brickftp.com/v3/f/660669166119ed3f>) (UPDATE WITH LATEST LINK)

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<sup>1</sup> The LRA is currently working on simplifying the registration process to make the service available throughout the country.




3. Read the User Instruction under the Help tab for ease of navigation and usage.
4. Enroll the taxpayer by entering the taxpayer details (TIN and the taxable income reported in one of the last few years). Once the taxpayer is successfully enrolled by LRA the taxpayer will receive an email notification from LRA.
5. Open, under File function, the relevant electronic tax return form (CIT, GST, Property Tax, Excise, Advance Quarterly Payments- 2% or 4%, and Monthly Withholdings). After completing the form, as per the Instructions provided in "Help" function of the menu in the E-filing application, submit the return.
6. To submit the form the taxpayer needs to have access to Internet.
7. Once the return form is successfully submitted the taxpayer will receive an email notification from LRA.
8. The taxpayer can save and/or print a copy of the return form on the desktop by going to the relevant menu function on the application.

**Filing a return in person:**

Optionally, a small and medium taxpayer may file via email or in person to any office of the LRA. All Large Taxpayers are required to file via E-filing application as of October 1, 2018.

**Section 5. EFFECTIVE DATE**

This Practice Note shall become effective on July 9, 2018.

Signed: 

Decontee T. King-Sackie  
**ACTING COMMISSIONER GENERAL**