



REPUBLIC OF LIBERIA  
MINISTRY OF FINANCE

ADMINISTRATIVE REGULATION

No.8.2302-1 MOF/R/01 March 09

TO : Rural Taxpayers/Revenue Agents/Customs Collectors

SUBJ : **Guidelines for the Payment of Taxes**

DATE : 01 April 2009

**1.0 General Rule**

Section 2302 of the Revenue Code of Liberia Act of 2000 requires the Minister to Prescribe Deposit and Withdrawal Procedures –The Deputy Minister for Revenue shall, in consultation with the Minister, prescribe and administer the procedures governing the collection, receipt and deposit of monies to the Government accounts, but only the Minister shall prescribe the procedures governing withdrawals and disbursements from the Treasury.

The following guidelines must be followed for the payment of taxes in excess of US\$100.00 or its equivalent in LD.

**2.0 Public Notice**

- a. Revenue agent/customs collector shall issue the taxpayer a bill for the amount of tax due, indicating the tax kind.
- b. The taxpayer goes to the commercial bank and obtains Manager's check for the amount of tax due.
- c. The taxpayer takes the manager's check to the Revenue agent/customs collector for Government official receipt. The receipt must indicate the tax kind.
- d. The Revenue Agent/Customs Collector prepares a collection report for the month, attaching thereto copies of the tax bills issued and payment receipts.

