



**REPUBLIC OF LIBERIA**  
**MINISTRY OF FINANCE**

**IMPORTANT GOVERNMENT NOTICE**

**TO :** REAL PROPERTY OWNERS/GENERAL PUBLIC

**SUBJECT :** REAL PROPERTY OWNERS LEASING TO DIPLOMATIC MISSIONS AND INGOs

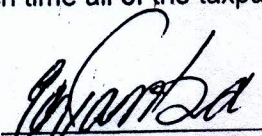
**DATE :** April 8, 2009

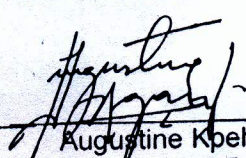
All property owners leasing to Diplomatic Missions and International Organizations are requested to kindly submit to the Ministry of Finance on or before April 30, 2009 a complete schedule of their real properties stating the following:

1. Property Owner's Name
2. Location of Property and Description
3. Name of Lessee or Caretaker
4. Name of Institution occupying the premises
5. Value of Annual Rent received and tenure of rent/lease

Property owners who have paid their Real Estate and Rental Income Taxes for 2006, 2007 and 2008 are requested to attach copies of their bill(s) and official flag receipt(s) including copies of lease agreement(s) when submitting their property schedule to the Ministry of Finance, Division of Real Estate Tax.

Property owners leasing to Diplomatic Missions and International Organizations who fail to submit the above information as required by the Tax Laws, will be subject to administrative penalty for failure to file, and their properties shall be assessed by the Ministry of Finance within 30 days. Such assessments will lead to a determination of taxes. Upon failure to pay their taxes, the names of delinquent taxpayers will be forwarded to the Ministry of Justice for court prosecution. This could lead to the properties being seized in keeping with Section 65 of the Tax Law title "Seizure of Assets Subject to Tax Lien" and Section 2008 title "Recovery of Delinquent Real Property Taxes". Upon seizure, the Government of Liberia will be considered the Landlord of the properties, and all rents will be directed to the GOL Revenue Account until such time all of the taxpayer obligations have been satisfied.

Signed:   
Effieda Stewart Tamba  
DEPUTY MINISTER FOR REVENUE

Signed:   
Augustine Kpehe Ngafuan  
MINISTER OF FINANCE