



LRA
LIBERIA REVENUE AUTHORITY

GST 003
Domestic Tax Department
Rev. June 2017

**GOODS AND SERVICES TAX
(GST) Return
HOTEL SECTOR**

All taxpayers are under obligation to make complete and accurate disclosure in compliance with the Provisions of Section 1008 of the Liberia Revenue Code in relation to their business activities. Please read the instructions before completing this return to ensure the accuracy of the declaration of the relevant business activities. Please visit our website at www.lra.gov.lr for more information.* Fields are Mandatory.

Taxpayer Name: _____ TIN: _____

Taxpayer Address: _____

Email Address: _____ Tax Period: _____

Business Telephone: _____ Mobile Telephone: _____

Declaration of Sales Subject To GST:

1. Lodging Income		\$ USD	3. Other Sales		\$ USD
a. Room and Related Charges			a. Casino Earnings		
b. Meals and Refreshments			b. Car Rentals / Vehicle Hire		
c. Total Lodging Sales:			c. Bar and Restaurant		
			d. Internet and Airtime Sold		
2. Conference Hall Hire Income			e. Other Sales		
a. Halls and Accessories			f. Total Other Sales:		
b. Meals and Refreshments					
c. Total Conference Hall Hire Income:			4. Hotel Services Charged to Exempt Persons		
			a. Total Hotel Services Charged to Exempt Persons:		

Exemptions Qualifying Under Section 16

When was the Commencement of Investment disclosed in the Minister's Certification, Section 16(3):				
Qualified under Sec. 16(3)(a)	(i) Equipment and Machinery	(ii) Hotel/Tourist Resort Construction	(iii) Economically Deprived Zones	(iv) Increasing Employment
Investment In:				
Zone 1				
Zone 2				
Zone 3				
Other Zone				
Incentive Rate	0%	0%		
Allowable Deduction				
Grand Total Service Income:	\$ USD	Tax Due and Payable:		\$ USD

Taxpayer's Declaration Statement

I certify that the information given above and in the attached appendices is true, accurate and complete to the best of my knowledge. I also understand that any false declaration may lead to prosecution.

Chief Financial Officer: _____ Date: _____
Name and Signature

Chief Executive Officer: _____ Date: _____
Name and Signature

Tax Consultant's Declaration Statement

We, the authorized tax consultants do hereby certify that the financial disclosures made above have been thoroughly reviewed and found to be true and complete. Hence, we shall be held liable for any material misstatement leading to under declaration.

Tax Consultant: _____ Date: _____

Tax Consultant Telephone No.: _____

Note: Any identified material misstatement that negatively impacts the service tax revenue shall be deemed as willful and subject to the necessary punitive action consistent with the Liberia Revenue Code, Section 90 (b) (1).