



LRA
LIBERIA REVENUE AUTHORITY

WHO1

Domestic Tax Department
Rev. June 2017

**MONTHLY WITHHOLDING
RETURN FORM**

Fields with an * are mandatory
dates are in format mm/dd/yyyy

Please keep a copy for your records

Instructions: Use this form for declaring any withholding taxes

Include schedule A for:

- Withholding on Salary and Wages (residents only)

Include schedule B for:

- Withholding on Dividends, Royalties, License Fees, and Similar Payments (residents only)
- Withholding on Rent (residents only)
- Withholding on Board & Management Fees (residents only)
- Withholding on Services Rendered (residents only)
- Withholding on Acquisition Price (residents only)
- Withholding on High-Risk Suppliers (residents only)

1. TAXPAYER INFORMATION

1a. Tax Division*:		1b. TIN* (must start with 5): 5		1c. Name of Taxpayer*:	
1d. Tax Period*:		1e. Currency*:		1f. Total Tax*:	
1g. Address		1h. Email		1i. Business Telephone	
				1j. Mobile Telephone	

2. WITHHOLDING FOR RESIDENTS

Withholding on Interest (905b + 905h)

10-Taxable Interest		Rate 15% or 5% or ____	15-Tax	
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Withholding on Dividends, Royalties, License Fees, and Similar Payments (905b + 905h)

20-Taxable Dividends		Rate 15% or 5% or ____	25-Tax	
30-Taxable Royalties		Rate 15% or ____	35-Tax	
40-Taxable License fees and similar		Rate 15% or ____	45-Tax	
			49-Total tax	

Withholding on Gaming Winnings (905c)

50-Taxable Game Winnings		Rate 20%	55-Tax	
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Withholding on Rent (905d)

60-Taxable Rent		Rate 10%	65-Tax	
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Withholding on Wages or Salary for Employees (905e)

70-Total Taxable Monthly Wages		As per Withholdee Rate	75-Tax	
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Withholding on Board & Management Fees(905f + 806h)

80-Taxable Board & Mgmt. Fees		Rate 10% or 6% or ____	85-Tax	
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Withholding on Services Rendered (905f + 806h)

90-Taxable Services Rendered		Rate 10% or 6% or ____	95-Tax	
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Withholding on Acquisition Price (905g)

100-Taxable Acquisition price		Rate 10%	105-Tax	
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Withholding on High Risk Suppliers (905i)

110-Payment of Goods		Rate ____ (Max 20%)	115-Tax	
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Withholding on Rubber

120-Taxable Rubber Sales		Rate 4%	125-Tax	
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3. WITHHOLDING FOR NON-RESIDENTS

Withholding on Interest (806b + 806f)

210-Taxable Interest		Rate 15% or 5% or ____	215-Tax	
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Withholding on Dividends, Royalties, License Fees, And Similar Payments (806b + 806f)

220-Taxable Dividends		Rate 15% or 5% or ____	225-Tax	
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230-Taxable Royalties		Rate 15% or ____	235-Tax	
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240-Taxable License Fees and Similar		Rate 15% or ____	245-Tax	
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249-Total Tax				
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Withholding on Gaming Winnings (806e)

250-Taxable Game Winnings		Rate 20%	255-Tax	
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Withholding on Rent (806d)

260-Taxable Rent		Rate 15%	265-Tax	
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Withholding on Board & Management fees (806e + 806f)

270-Taxable Board & Mgmt. fees		Rate 15% or 6% or ____	275-Tax	
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Withholding on Services Rendered (806e + 806f)

280-Taxable Services Rendered		Rate 15% or 6% or ____	285-Tax	
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4. PAYMENT

380-Amount on Hand to Pay	
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5. CERTIFICATION

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.

5a. Full Name*	5b. Position*		
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5c. Signature*	5d. Date*	5e. Mobile/Phone #*	
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6. FOR OFFICAL USE ONLY

	6a. Name*	6b. Date*	6c. Signature*
Received By:			
Validated By:			
Document #:			