

# REVENUE WATCH

Revenue Watch is a monthly publication of the Communication, Media & Public Affairs Section of the Liberia Revenue Authority

## TAX DUE DATES

### PERSONAL INCOME TAX

Withholdings on wages and salaries; Due on or before the 10th day of the following month. Covers: Employers

### CONTRACT SERVICES

Withholding on Services Rendered - Due on or before the 10th day of the following month. Covers: Contractors

### GOODS AND SERVICES TAX

(7%-15%) - Due on or before the 21st day of the following month. Covers: Restaurants, Hotels, Car Renters, Telecommunications communication companies and Manufacturers

**EXCISE TAX:** Due on or before the 21st day of the following month. Covers: Producers and sellers of alcoholic and non-alcoholic beverages.

**PRESUMPTIVE TAX (4%)** Due on or before 15 days after each quarter (i.e., 1st quarter payment is due April 15th) Covers: Small business whose gross annual sales are L\$ 200,000 - L\$3,000,000

**CORPORATE INCOME TAX (2%).** Covers: All medium and large taxpayers with gross sales above L\$3,000,000

**Advance Payment on CORPORATE INCOME TAX (2%)** Covers: All medium and large taxpayers with gross sales above L\$3,000,000

**REAL ESTATE TAX** Due between January 1st and July 1st. Covers: All land and property owners

**INCOME TAX RETURN (Filing and Payment)** Due on or before March 31st of each calendar year

- CORPORATE INCOME TAX
- PERSONAL INCOME TAX

Covers: All businesses and persons earning income from Liberia

## Upgrading Employees' Skills HR Launches Computer Training Program



The Liberia Revenue Authority (LRA), through its Training and Capacity Development Unit of the Human Resources Division, in mid-October launched a Basic Computer Skills Training Program aimed at enhancing the computer skills of its employees.

The training which started on October 16, 2017, target all employee of the LRA—totaling over 800. The training covers Microsoft Office-Suit applications (Microsoft Word, Excel, PowerPoint, etc.)

LRA Assistant Commissioner for Human Resources, Chupee W.G. Howe, expressed delight for the commencement of the training program, hoping that it will achieve its objective.

AAC Howe said that in a bid to achieve the institution's overall Corporate Business Strategic Plan, it is cardinal for every single employee of the institution to have a basic knowledge and skills in computer, including typing skills.

The training is structured into beginner, intermediate and advanced courses.

According to the Human Resources Manager for Training & Capacity Development, Nagbe Nyenswah, the various departments of the Authority are grouped into cohort of four weeks in order to have a manageable class.

He said the current cohort which includes employees from Transport, Facility, PED, Modernization, and Protocol will be concluding their classes in Microsoft Word for the next cohort to begin.

The training is conducted by Mr. Hilary Mitchel, who is well skilled and has years of experience in teaching Microsoft Office Suits.

Hilary said he's impressed with the turnout and participation of the current cohort and urges the next cohort to take advantage of the program with similar enthusiasm.

The classes run from 4pm to 5pm daily to give the participants the opportunity to carry out their normal office activities from 9am so that the classes don't interfere.



## LRA To Introduce School Tax Education Program

The Liberia Revenue Authority (LRA) and the Open Society Initiative for West Africa (OSIWA), along with the Ministry of Education, are poised to introduce a School Tax Education Program (STEP) amongst students in the country.

The program will be broadcast through media channels to reach a wide cross-section of schools and students, using traditional, social and digital media to interface with students at all levels.

LRA will work with the Ministry of

Education to officially organize essay competitions amongst participating schools, under the LRA initiative.

The school essay competition will be held twice a year under the umbrella of STEP. This engagement will allow secondary students to reach and write on identified tax subjects and the best receiving awards.

Also, as part of the program, comic books and tax clubs will be introduced in

colleges, to help students fully understand tax administration, the types of taxes and why taxes are necessary. Under the program, publications, such as LRA brochures and study guides will be circulated as reference materials available to be taken home by students. In general, the program will be delivered by STEP members within each school, with day-to-day operations monitored by two LRA ambassadors including one parent and a teacher.



## New 1000-kva Power Generator Commissioned

**Mr. Andrew Satiah**  
Assiss. Commissioner  
General Service

The administration of the LRA has installed and commissioned a new 1,000 KVA generator set to provide stable power supply to its headquarters.

Power outage remains one of the main challenges faced by the LRA in the discharge of its daily duties of collecting revenue in the country. The sporadic power nature of the Liberia Electricity Corporation has often frustrated both the LRA and taxpayers due to abrupt power outages, thereby causing delays and associated problems.

The Commissioning of the new generator, according to the Commissioner of General Services Andrew Satiah, will significantly stabilize power supply as well as ensure that all systems and equipment are powered to facilitate the work of the LRA at HQ.

"This is to announce that the 1,000KVA Genset has finally been commissioned by Liberia Equipment," Commissioner Satiah said in an email message to staff of the LRA.

"During the week of October 23, 2017 (Mon-Fri), GSD will be running the Genset to ensure that all offices are connected and that the Genset is functioning at full capacity," he said in the message.

Commissioner Satiah said the essence is to test all electrical connections/works performed during the commissioning process.

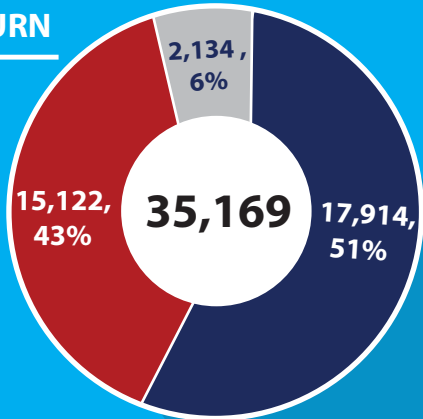
Meanwhile, several staff have begun commending management of the step taken to address the power issue.



# REVENUE PERFORMANCE

MONTHLY UPDATE

## OCTOBER REVENUE OUTTURN

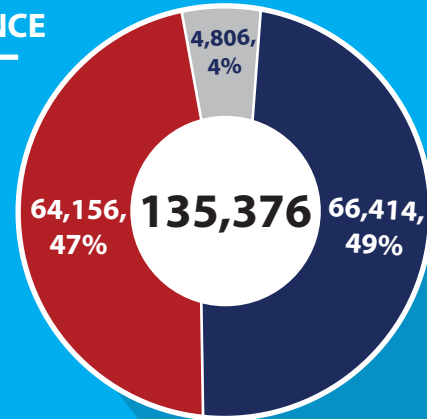


■ Domestic Tax Department ■ Customs Department ■ External Resources

The gross revenue collections for the month of October 2017 were US\$26.296M and LRD 1,043Bn. The consolidated aggregate value for the month was US\$35.169M. This amount registered a surplus of US\$2.137M or 6% against a target of US\$33.032M. When compared to the same period of last Fiscal year, a surplus of 6% was registered. Domestic Tax accounted for

US\$10.854M and LRD830.106M, consolidated value US\$17.914M, representing 51% of the total collection, Customs department accounted for US\$13.308M and LRD213.133M, consolidated value US\$15.122M, representing 43% of the total collection and External resource receipt accounted for US\$2.134M or 6% of total collection respectively.

## YTD-DOMESTIC REVENUE PERFORMANCE



■ Domestic Tax Department ■ Customs Department ■ External Resources

The year to date gross revenue collections (July-October 2017) were US\$80.400M and LRD7.970Bn. The consolidated monthly aggregate value was US\$149.914M. However, of the total collection US\$11.344M and LRD359.304M were obligations for last fiscal year 16/17 but actualized in this fiscal year. The current collections year to date were US\$ 69.056M and LRD 7.611Bn. The consolidated value is US\$135.376M, against target of US\$135.376M there is US\$2.859M or 2% surplus registered. When compared to the same period of last fiscal period, a growth of 2% was registered.

Domestic Tax Department accounted for US\$39.871M and LRD 3.156Bn. The consolidated monthly aggregate value, US\$64.156M was realized, representing 47% of the total collection. Customs Department accounted for US\$24.379M and LRD4.814Bn. The consolidated monthly aggregate value, US\$66.414M was realized, representing 49% of the total collection. External resources realized for the period was US4.408M or 4% of the total collections to date. This amount represent grants of US4.81M received from USAID Fixed Assets Reimbursement Agreement.

## LRA Introduces TV Program

The Liberia Revenue Authority (LRA) has introduced a television program, named and styled "Tax Talk", on state television —LNTV.

The Tax Talk show which comes on every Monday at 8:30 Pm and rebroadcast every Friday, also at 8:30pm, is an educational program that highlights activities of the LRA and provides education and awareness on revenue collection in the country.

It is one of series of media outreach and educational programs undertaken both by the Communications Media and Public Affairs (CMPA) Section, and the Taxpayer

Services Division (TPSD) of the LRA to help enhance lawful tax compliance in Liberia.

Commissioner General Elfrieda Stewart Tamba who puts premium on the provision of accurate and clear information awareness to the public through all available media platforms is of the strongest conviction that the TV program will help in educating taxpayers, especially television viewers.

The content of the pre-recorded production basically focuses on educating the public about the works of the LRA and the various kinds of taxes it collects under its Customs and Domestic Departments,

and mode of paying these taxes.

Tax Talk endeavors, through interviews with experts, to answer several questions on the minds of taxpayers including but not limited to:

- Why taxes are paid?
- How and where are taxes paid in Liberia?
- When are the various tax kinds due?
- What happens to the taxes collected?
- How do taxes benefit taxpayers?

To give a vivid evidence of the benefits of taxes, the show will be interlaced with short video clips of road works and other completed projects and services funded by domestic resources.

# REVENUE WATCH

## TBOs Contribute US\$550k to Domestic Tax in October

The Domestic Tax Business Offices (DTBO) across Liberia is responsible for rural tax administration. The DTBO is situated in the Domestic Tax Department of the Liberia Revenue Authority and headed by a Manager, Thomas Jallah.

In a bid to achieve the collection targets of lawful revenue from all counties, the LRA has established 19 Tax Business Offices (TBOs) across the country, decentralizing the presence of the Authority. Eleven of the TBOs are in the Eastern Region of the Country, while the remaining eight are in the Western Region.

The target for the month of October 2017 was US\$107,691; however, the actual collection for the month stood at US\$549,549 with a positive variance of US\$441,858.

According to DTBO report, performing tax kinds for the month of October 2017 were Withholding on Salary, which accounted for 45% of total collection, as well as Work Permit and Fines from the Ministry of Labor and the Liberia Immigration Service which accumulated 16% and 11% respectively of the total collection.

On a regional level, the Western Region which comprises (Lower Montserrado, Margibi, Bomi, Grand Cape Mount, Gbarpolu and Lofa counties) contributed US\$160,511 to the revenue envelope. The Eastern Region which include Grand Bassa, Maryland, Grand Gedeh, Sinoe, Nimba, Grand Kru, Bong and Rivercess Counties contributed US\$389,038 to the envelope.

The chart (on the left) gives details of the collection of each TBO in the 15 counties.

### OCTOBER 2017 COLLECTION REPORT (USD)

| Division     | Oct. Proj.     | Oct. Actual    | Var. Act. - Proj. |
|--------------|----------------|----------------|-------------------|
| DTBOS        | 107,691        | 549,549        | 441,858           |
| <b>TOTAL</b> | <b>107,691</b> | <b>549,549</b> | <b>441,858</b>    |

#### Eastern Region TBOs Collection

| TBOs         | Oct. '17 Projection | Oct. 2017 Actual | Var. Act. Proj |
|--------------|---------------------|------------------|----------------|
| Buchanan     | 13,883              | 235,857          | 221,974        |
| Harper       | 24,210              | 98,567           | 74,357         |
| Zwedru       | 3,991               | 11,525           | 7,534          |
| Webbo        | 1,076               | 1,287            | 211            |
| Greenville   | 1,342               | 4,154            | 2,812          |
| Tappita      | 901                 | 1,156            | 255            |
| Grand Kru    | 322                 | 575              | 253            |
| Ganta        | 8,437               | 11,428           | 2,991          |
| Sanniquellie | 2,676               | 5,907            | 3,231          |
| Gbarnga      | 10,631              | 17,471           | 6,840          |
| Rivercess    | 110                 | 1,110            | 1,000          |
| <b>TOTAL</b> | <b>67,579</b>       | <b>389,038</b>   | <b>321,459</b> |

#### Western Region TBOs Collection

| TBOs            | Oct. '17 Projection | Oct. 2017. Actual | Var. Act. Proj |
|-----------------|---------------------|-------------------|----------------|
| Bensonville     | 2,163               | 3,084             | 921            |
| Marshall        | 12,708              | 84,322            | 71,614         |
| Bomi            | 3,395               | 19,043            | 15,648         |
| Cape Mount      | 10,599              | 33,466            | 22,867         |
| Kakata/Salala   | 8,002               | 14,292            | 6,290          |
| Kolahun/Foya    | 798                 | 2,307             | 1,509          |
| Bopolu/Gbarma   | 825                 | 563               | (262)          |
| Voinjama/Zorzor | 1,622               | 3,434             | 1,812          |
| <b>TOTAL</b>    | <b>40,112</b>       | <b>160,511</b>    | <b>120,399</b> |

## HR Staffs Attend WCO Regional Workshop



Two staffs of the Liberia Revenue Authority (LRA) in September ably represented Liberia at a Human Resource Management Regional Workshop, organized by the World Customs Organization (WCO) in Congo Brazzaville.

LRA's Assistant Commissioner for Human Resources Division and WCO HR expert, Chupee W.G Howe and award winning Human Resource Assistant Benedict T. Danuweli, represented the Authority at the event.

Making presentations at the workshop, the staffs highlighted vital steps undertaken by the LRA in modernizing the human resource processes towards the Competency-based approach and the launch of an in-house Competency Self-Assessment Automation system.

The workshop was the WCO – WACAM's 7th Regional workshop for Human Resource and Training Managers of West and Central Africa. It was held in Congo Brazzaville in late September.

The core topic for discussion was Human Resource Management Initiatives in meeting the challenges and performance of Customs & Tax Administrations.

The meeting also highlighted the sharing of challenges and prospects of revenue authorities, with the aim of fostering uniformity in the Human Resource Processes within the region.

## EDITORIAL TEAM

The REVENUE WATCH is a monthly publication of the Communication, Media and Public Affairs Section of The Liberia Revenue Authority

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