



## Tax Types & Due Dates



|                         | Tax Type  | Tax Rate                         | Due Dates                            |
|-------------------------|---|----------------------------------|--------------------------------------|
| <b>MONTHLY</b>          | <b>Withholding</b>                                |                                  |                                      |
|                         | 1. Personal Income Tax (PIT) Wages/Salary         | 5% - 25%                         | Due by 10th day of succeeding month. |
|                         | 2. Rent   | Resident 10%<br>Non-Resident 15% |                                      |
|                         | 3. Interests and Dividends                        | 15%                              |                                      |
|                         | 4. Board & Management Fees                        | Resident 10%<br>Non-Resident 15% |                                      |
|                         | 5. Payment for Services (Resident & Non-Resident) | 6%                               |                                      |
|                         | 6. Contracts                                      | 10%                              |                                      |
|                         | 7. Gambling                                       | 20%                              |                                      |
|                         | 8. Excise Tax                                     | 2% - 35%                         | Due by 21st day after month ends.    |
| 9. Goods & Services Tax | 10%-15%   |                                  |                                      |



| Royalties        |   |                |  |
|------------------|---|----------------|--|
| <b>MONTHLY</b>   | 1. Iron Ore (Resident & Non-Resident)                               | 4.5%           | Due by 10th day of succeeding month.                           |
|                  | 2. Gold (Resident and Non-Resident)                                 | 3%             | Due dates per Mineral Development Agreement or Contract.       |
|                  | 3. Commercial Diamonds (Resident & Non-Resident)                    | 5%             |  |
| <b>QUARTERLY</b> | 16. Presumptive Tax (Small Tax Division) (Advance Payment)          | 4%             | Due within 15 calendar days following the end of each quarter. |
|                  | 17. Turnover Tax (Medium and Large Tax Divisions) (Advance Payment) | 2%             |  |
| <b>ANNUAL</b>    | 18. Real Estate Tax   | 0.00083% to 4% | January to June 1st.   |
|                  | 19. Personal Income Tax   | 5% to 25%      | Three months after end of calendar or fiscal year.             |
|                  | 20. Partnership Income Tax  | 5% to 25%      |  |
|                  | 21. Corporate Income Tax  | 25%            |  |
|                  | 22. Mining Project  | 30%            |  |
|                  | 23. Petroleum Project   | 30%            |  |
|                  | 24. Rice Production   | 15%            |  |

\* (The partnership as a legal person is not subject to Corporate Income Tax, but members of the partnership are taxed).



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