



September 20, 2017  
PSA/LRA-024/FY17-18

## IMPORTANT GOVERNMENT REVENUE NOTICE

Topic: Issuance of Administrative GST Regulation Concerning:

- REGISTRATION
- ISSUANCE OF INVOICES, DEBIT AND CREDIT NOTES
- FILING OF GST RETURNS
- GST PAYMENT PROCEDURES

Attention: All GST Registered Persons

The Liberia Revenue Authority (LRA) informs the general public, especially all GST Registered Persons (i.e. Registered Manufacturers and Registered Services Providers) that all laws governing the conduct or behavior of all GST Registered Persons as contained in Chapter 10, Sections 1006 & 1026, of the LIBERIA REVENUE CODE OF 2000 AS AMENDED have been issued in Administrative Regulation NO. 48, VOL. XVI since Thursday, August 10, 2017.

All concerned persons are hereby informed that the purpose of this Administrative Regulation is to provide Administrative Rules and Compliance Procedures for Registration, Issuance of Goods Tax Invoice(s), Debit and Credit Notes, Services Tax Invoice(s) and for the Payment of Goods and Services Tax (GST).

The Liberia Revenue Authority wishes to inform all Registered Manufacturers and Services Providers that obtaining a Tax Identification Number (TIN) is a legal requirement, and said TIN must at all times be included on the following documents, and must be located specifically in the upper left hand corner. These documents are as followed:

1. Invoices/Receipts;
2. Debit and Credit Notes;
3. Purchase / Sales Books;
4. Any correspondence / communication / letter to LRA, including all of its Business Offices;
5. Any Customs and Excise documents;
6. Any commercial loan document from a bank / financial institution, including loan application form;

All concerned persons (i.e. Registered Manufacturers and Services Providers) are kindly requested to immediately proceed to the Office of the Commissioner for Domestic Tax and obtain copy of said Regulation.

Signed:   
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Manager-Communications, Media & Public Affairs/LRA