

ROLLING OUT THE CHANGE

**LRA, RG3 LAUNCH LIBERIA'S
FRIST EVER E-FILING PLATFORM**



MISSION ACCOMPLISHED

Mobile Tax Payment
Service Begins

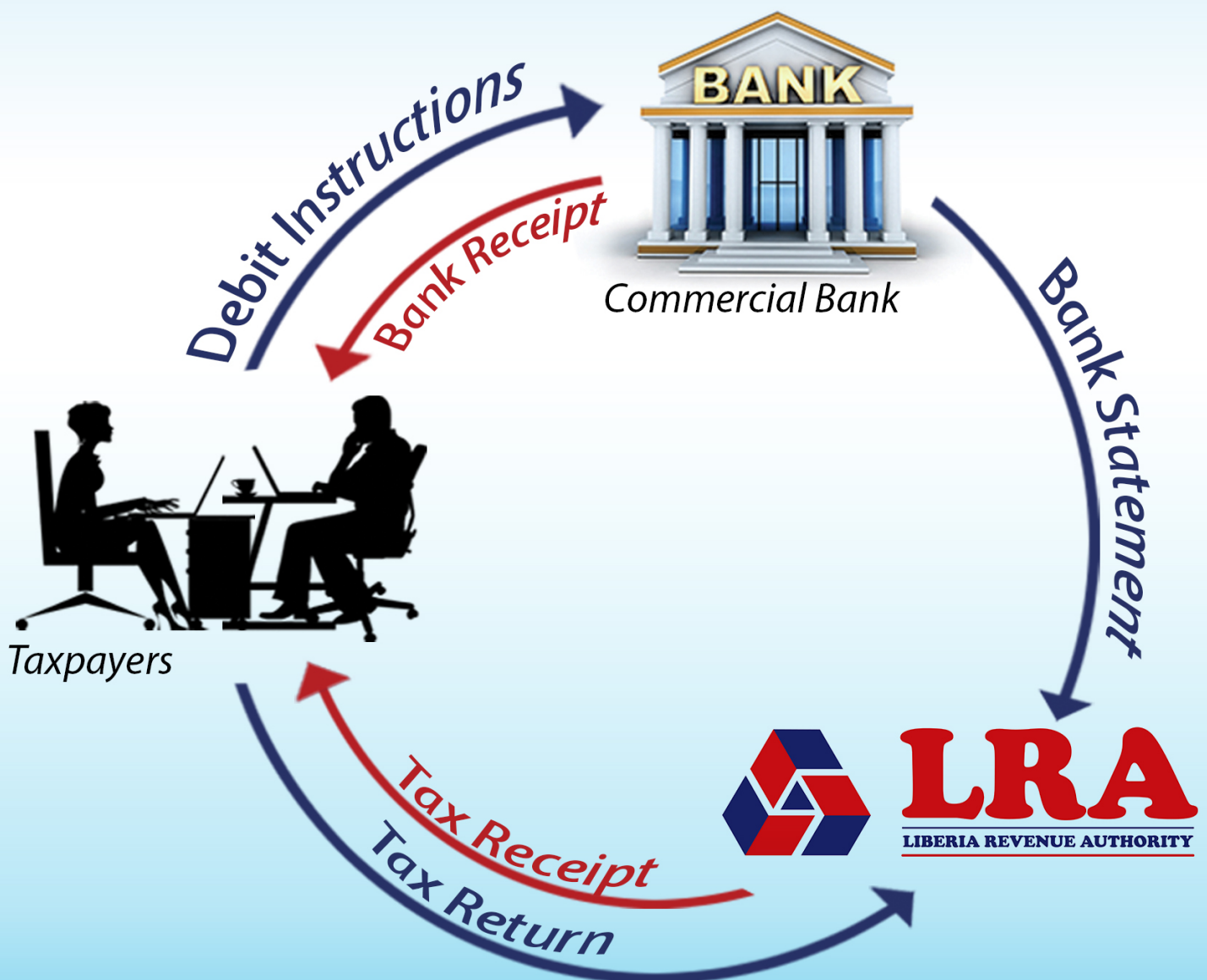
Finance Minister Tweah
Lauds Revenue Collection,
Assures President Weah's Support

**Taking the
Campaign
To The Capitol**

**False Declaration
Undermining Government's
'Pro Poor' Agenda**

DIRECT BANK TRANSFER

Faster, Secure and Convenient



Our Core Values



Our Vision

To professionally, fairly, transparently and effectively collect lawful revenues, and to facilitate legitimate trade and social protection for the people of Liberia.

Our Mission

To be a professional revenue administration adhering to international standards and to serve as a model for revenue collection and service delivery.

REVENUE WATCH

MAGAZINE

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Letter From The Chief Editor



D. Kaihenneh Sengbeh
Manager of Communications
Media & Public Affairs Section

I am once more elated that you are reading our latest quarterly news magazine – the Revenue Watch!

This is the 4th and final edition for the Fiscal Year 2017/2018 which covers the period of April 1-June 30, 2018. This edition contains highlights of information and success stories of the LRA that occurred during the period under review.

In this edition, you will come across at least 20 stories and articles that highlight key activities of the LRA. These articles, stories and short messages are further categorized into News, Partnership & Engagements, Recognition, Articles and Interviews.

Also, like the previous editions, you will see our key tax due dates, Revenue Performance for the quarter, highest importers and exporters, and locations of LRA Tax and Customs Business offices across the country.

Whether you choose to read from the first to the last page, or in segments, based on topics, you will definitely find interesting information that will enhance your knowledge about the work we do at the LRA.

Producing this quarterly magazine would not have been possible without the full cooperation of Managers and Commissioners who collaborated by providing information and highlights of activities befitting publication.

Members of the editorial team were very industrious in the compilation of information, writing and editing of articles and collaborating on design and layout. I hope you will find it interesting reading to read.

Thank you a million times!

Thank you.

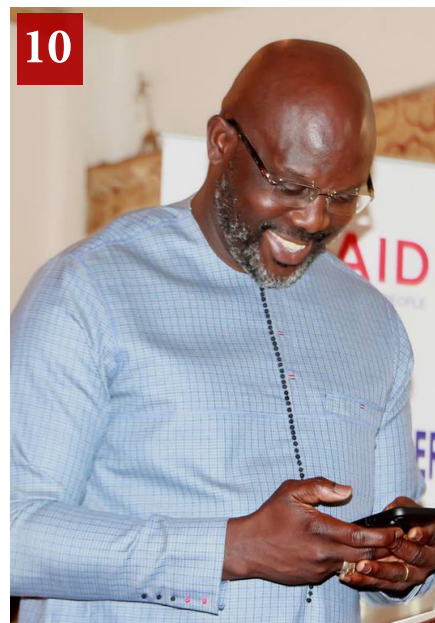
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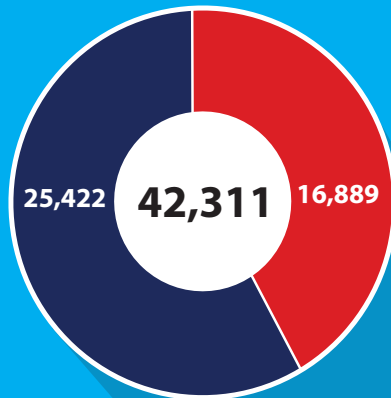
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CUSTOMS BUSINESS
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OFFICES AND LOCATIONSURBAN: SERVICE CENTERS
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REVENUE PERFORMANCE

MONTHLY UPDATE

APRIL REVENUE OUTTURN

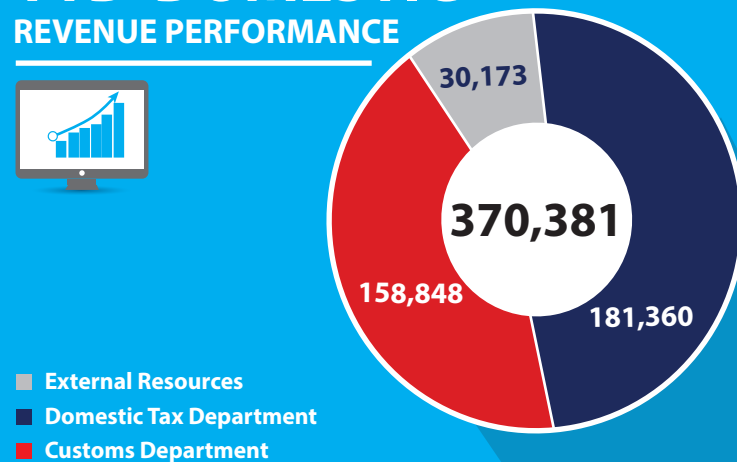


■ Domestic Tax Department
■ Customs Department

Gross total outturn for the month of April 2018 is US\$42.311 million. This amount realized against the monthly target of US\$42.319 million, registered US\$8.100 thousand underperformance. The total revenue outturn for the month represent 100 percent domestic revenue in terms of contribution according to the GFS (Government Finance Statistics) Structure, the monthly outturn account for 10 percent and 12 percent of total and domestic outturn achieved to date respectively.

In terms of administrative or operational departments, Domestic Tax Department contributed 60 percent, while Customs Department contributed 40 percent of the total April outturn. The below figure summarizes the monthly outturn for April.

YTD-DOMESTIC REVENUE PERFORMANCE



■ External Resources
■ Domestic Tax Department
■ Customs Department

The year to date gross outturn (July-April 2018) was US\$384.919 million. However, of the total outturn US\$11.344 million and US\$3.193 million were obligations for last fiscal year (FY16/17) but actualized in the current fiscal year (FY17/18). The current outturn year to date is US\$370.381 million. The current outturn, against a target of US\$369.807 million, registered an increase of US\$573.81 thousand or 0.2 percent. When compared to the same period last fiscal year, total outturn for FY17/18 declined by US\$ 61.377 million, due to a decline of US\$ 31.862 million in external resources and US\$ 29.515 million in domestic revenue respectively.

Domestic Tax Department accounted for US\$181.360 million, representing 47 and 53 percent of total and domestic revenue respectively. On the other hand, Customs Department accounted for US\$158.858 million, representing 43 and 47 percent of total and domestic revenue respectively. External resources realized to date was US\$30.173 million or 8 percent of the total outturn. The below figure summarizes the year to date outturn as at April 30.



TAXPAYER ADVOCATE SERVICE

YOUR VOICE
AT THE LRA

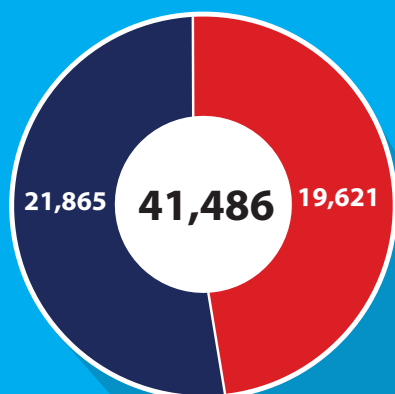
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WE ARE HERE TO SERVE YOU

REVENUE PERFORMANCE

MONTHLY UPDATE

MAY REVENUE OUTTURN

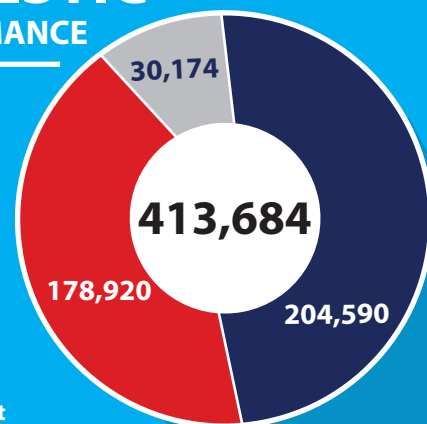


■ Domestic Tax Department
■ Customs Department

Gross total outturn for the month of May 2018 is US\$41.486 million. The total revenue outturn for May include US\$5.734 million Direct Transfer Payment in transit to the Tax Administration System. The outturn realized against the monthly target of US\$34.687 million, registered US\$6.799 million over performance.

The total revenue outturn for the month represent 100 percent domestic revenue. In terms of contribution according to the GFS (Government Finance Statistics) Structure, the monthly outturn account for 100 percent domestic revenue, while external resource remains zilch respectively. In terms of administrative or operational departments, Domestic Tax Department contributed 53 percent, while Customs Department contributed 47 percent of the total May outturn. The below figure summarizes the monthly outturn for May.

YTD-DOMESTIC REVENUE PERFORMANCE



■ External Resources
■ Domestic Tax Department
■ Customs Department

The year to date gross outturn (July-May 2018) was US\$428.221 million. However, of the total outturn US\$11.344 million and US\$3.193 million were obligations for last fiscal year (FY16/17) but actualized in the current fiscal year (FY17/18). The current outturn year to date is US\$413.684 million. The current outturn, against a target of US\$404.494 million, registered an increase of US\$9.190 million or 2 percent. When compared to the same period last fiscal year, total outturn for FY17/18 declined by US\$ 61.568 million, due to a decline of US\$ 31.862 million in external resources and US\$29.796 million in domestic revenue respectively. Domestic Tax Department accounted for US\$204.590 million, representing 47 and 53 percent of total and domestic revenue respectively. On the other hand, Customs Department accounted for US\$178.920 million, representing 43 and 47 percent of total and domestic revenue respectively. External resources realized to date was US\$30.174 million or 7 percent of the total outturn. The below figure summarizes the year to date outturn as at May 31.



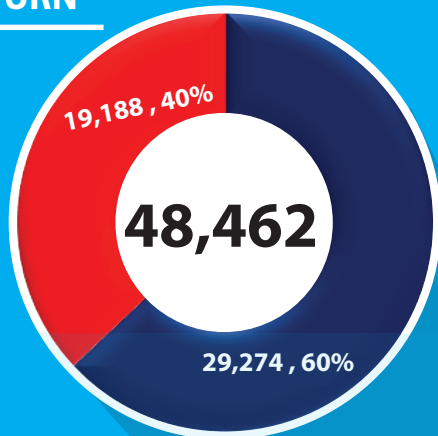
Tax Amnesty

Have you paid your Real Property Tax? If not, you can now take advantage of Tax Amnesty by declaring and paying before **October 23, 2018** and have all penalties and interest waived.

REVENUE PERFORMANCE

MONTHLY UPDATE

JUNE REVENUE OUTTURN

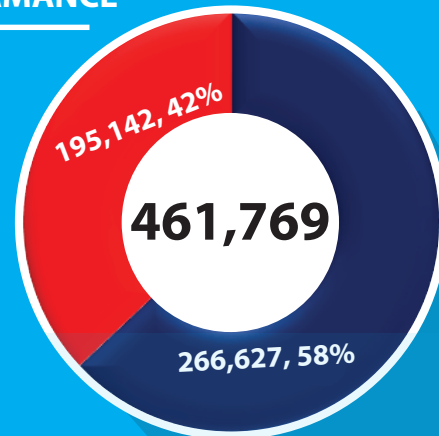


■ Domestic Tax Department ■ Customs Department

The gross total revenue outturn for the month of June was US\$34.132M and LRD1.593bn. The consolidated value at the average rate of LD 111.16 to 1USD is US\$ 48.462M or LRD 5.39bn. This amount was above forecast of US\$ 46.283M by US\$ 2.1M or 5%. This amount represents 9% of the total revenue generated to date and 10% of domestic revenue. The daily collection for the month averaged US\$ 1.863M.

Domestic Tax Department accounted for US\$ 29.274M or 60%. Domestic Tax Department fell forecast of US\$ 31.166 by US\$ 1.891M or 6%. Customs Department's accounted for US\$ 19.188M or 40%. Customs Department exceeded forecast of US\$ 15.117M by US\$ 4.071M or 27%. There was no receipt from external sources for the period.

YTD-DOMESTIC REVENUE PERFORMANCE



■ Domestic Tax Department ■ Customs Department

The year-end perspective of Domestic Revenue shows that we actualized US\$ 461.8M or 87% of the Approved Forecast after exhausting 100% of the fiscal year. Domestic Revenue fell below Year-end target by US\$ 68M or 13%. Domestic Tax Department accounted for US\$ 41.8M or 61%, Customs accounted for US\$ 21.1M or 31% and Contingent Revenue not realized US\$ 5.7M or 8% of the shortfall respectively.

Of the total revenue outturn for fiscal ended June 30th, 2017 Domestic tax Department accounted US\$ 266.6M or 58% and Customs Department accounted US\$ 195.1M or 42%. Due the Economy status in the just ended fiscal year the LRA fell below target by US\$ 76.4M or 13% on the overall.



The LRA, with support from RG3, officially launched e-filing platform in Liberia in March

The system enables taxpayers to easily file Business Income Tax Returns, initially targeting corporate entities, with other tax kinds subsequently following.

TOP 10

TAXPAYERS & IMPORTERS for Quarter 4 of 2017/2018 (April - June)



TOP IMPORTERS

NO. TAXPAYER

- 1 TOTAL LIBERIA INC
- 2 FOUTA CORPORATION
- 3 A - Z CORPORATION
- 4 FOUANI BROTHERS CORPORATION
- 5 PETRO TRADE INC
- 6 FRESH FROZEN FOOD, INC.
- 7 FAYAD ENTERPRISE CORPORATION
- 8 ORANGE LIBERIA INC
- 9 SUPPLYING WEST AFRICA TRADERS INC.
- 10 WEST OIL INVESTMENT (LIB) INC.



TOP TAXPAYERS

NO. TAXPAYER

- 1 ORANGE LIBERIA, INC.
- 2 TOTAL LIBERIA INC
- 3 ARCELOR MITTAL (LIBERIA) LTD
- 4 BEA MOUNTAIN MINING, INC.
- 5 MONROVIA BREWERIES INC
- 6 MNG GOLD LIBERIA, INC
- 7 FOUTA CORPORATION
- 8 LIBERIA CEMENT CORPORATION
- 9 FOUANI BROTHERS CORPORATION
- 10 FIRESTONE LIBERIA INCORPORATED



ROLLING OUT THE CHANGE

LRA, RG3 Launch Liberia's First e-filing Platform

By Jerry Laynumah Siakor



Tax Benchmarking conducted by USAID Revenue Generation for Governance and Growth Project (RG3) and the LRA revealed a number of challenges confronting LRA in the collection of taxes.

Among others, some of these challenges included poor taxpayer registration databases (comprising outdated contact information and multiple Taxpayer ID Numbers issued to the same taxpayers), suboptimal data processing (where only 2-4% of tax return data was being processed into LRA databases), suboptimal taxpayer ledgers as well as absence of automated taxpayer

compliance reports.

In addressing these challenges, the partnership opted to introduce e-filing. This was predicated upon that fact that e-filing has helped address such issues and drastically changed the face of tax administrations around the world. In fact, most returns in good practice countries are submitted electronically rather than in a paper format. Not only does e-filing reduce scope for corruption and address data processing needs, it also helps tax administrations become more transparent and environmentally friendly.

Following discussions, LRA and RG3 planned a soft launch and a subsequent full-scale launch of the e-filing modules in time for the filing deadline of March 31.

On March 12, the LRA, with support from RG3, officially launched e-filing platform for the annual filing of Business Income Tax Returns. The system enabled taxpayers to easily file Business Income Tax Returns, initially targeting corporate entities, with other tax kinds subsequently following.

Performing the initial pilot launch, LRA Deputy Commissioner General for Technical Affairs Deontee T. King-Sackie described it as “a vital step forward” in promoting voluntary compliance.

The launch of the e-filing program is part of sustained efforts of the LRA

to modernize the tax environment and improve voluntary compliance. “We are very proud and honored to be launching e-filing in Liberia for the first time, and this will boost revenue collection for Mama Liberia,” she noted.

The LRA DCGTA urged taxpayers to fully make use of the system to file their annual corporate returns on time with ease. Madam King-Sackie praised RG3 for its support to the LRA in transforming revenue collection for the government and people of Liberia.

Speaking earlier, RG3’s Performance Improvement Advisor Mohammed Swaray, lauded the setting up of the online tax filing platform and indicated that the service will greatly ease tax filing in Liberia.

He assured that the RG-3 remains committed to supporting the LRA in its efforts to transform the tax environment in mobilizing domestic revenue for Liberia.

Meanwhile, in June the LRA hit another milestone in transforming and modernizing the country’s revenue administration with the soft launch of the second phase of electronic e-filing platform for tax filing and payment.

Following Friday, June 29’s launch, the electronic platform now support the filing and payment of domestic tax categories including annual business income tax, quarterly turnover tax, goods and services tax, excise tax, property tax as well as all withholding taxes.

Speaking at the occasion, Commissioner General Elfrieda Stewart Tamba described the soft launch of the system as a milestone tied to Goals 2 and 4 of the LRA 5-year Corporate Strategy Plan. “Our aim is to facilitate voluntary tax compliance and one key way to do that, is through automation,” she said.

Like her deputy during the pilot launch in March, CG Tamba urged all taxpayers to take advantage of the new electronic tool which will make them more efficient in the conduct of their filing processes and at the same time increase their compliance level.

► The Commissioner General urged taxpayers to be fully compliant so as to contribute their fair share to the development of Mama Liberia through taxes, noting that there is no way any nation can be built in the absence of tax contributions by citizens and residents.

RG3 Acting Chief of Party John Yates said the soft launch of the e-filing tax payment platform was a vital reform mechanism intended to enhance tax

collection in Liberia.

According to Yates, the platform was designed to support the ability of the taxpayers to easily file their returns and comply with the law.

LRA Commissioner for Domestic Tax Department Darlington Y. Taley disclosed that the electronic payment system would greatly accelerate compliance and make tax payment accurate, easier and convenient.

The e-filing platform now combines with other tax payment systems including direct bank transfer, on-line customs declarations and mobile tax payment in rolling out the change of tax administration in Liberia.

The official launch of the e-filing platform is expected to take place at the celebration of this year's Taxpayer Appreciation Day scheduled for July 22nd.



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and follow instructions

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LRA
LIBERIA REVENUE AUTHORITY

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that you can
pay your Taxes
and Customs
duties in*

Liberian Dollars?



Yes, You Can!



Mission Accomplished

Mobile Tax Payment Service Begins

By Jerry Laynumah Siakor

Modernizing the country's tax system remains a top-agenda priority of the LRA. Goal Four of the Authority's 5-year Corporate Strategic Plan squarely articulates this objective: Transforming Revenue Administration by Utilizing Effective Information and Communication Technology. Via this, the LRA is bent on deploying and operationalizing modern revenue administration technology to improve compliance and effectiveness, thereby enhancing domestic resource mobilization.

To this end, Liberia witnessed a new system of tax payment in April, when President George M. Weah officially launched the country's first-ever mobile tax payment platform. Through the platform, taxpayers pay their taxes using existing mobile phone services.

President Weah did not only launch the initiative, but also became the first Liberian to pay his taxes (Real Estate) through the system.

The mobile tax payment platform is operated by Orange Liberia GSM network, while the United Bank for Africa is managing the payment deposits. The user friendly service is accessible 24/7.

Performing the official launch on Thursday, April 12, 2018 in Monrovia, President Weah urged taxpayers in the country to use the platform to pay their taxes for the development of Liberia.

"I am using the platform to pay my taxes, so I am now urging you to do same," the Liberian leader noted, demonstrating the lead-by-example philosophy.

He emphasized the need for all Liberians to begin adapting to the culture of tax payment as a way of contributing to the development of the nation.

"We must start to give monies to the government through the payment of our taxes so that we stop blaming the government for not developing the country," President Weah strongly emphasized.

He called on the LRA to put in place requisite programs in order to make the tax payment processes easier as a means of persuading more taxpayers to come forward and pay their taxes

Meanwhile, LRA Commissioner General, Elfrieda Stewart Tamba, said the launch of Mobile Tax Payment Service in Liberia is a key millstone in the history of the Authority in implementing Goal Four of its Corporate Strategic Plan which highlights the transformation of Liberia's tax administration by utilizing effective ICT tools.

"It takes people hours or even days to travel and stand in line to pay taxes, but with this launch, one can pay his or her taxes from the comfort of their home, office or even while on the move in less than five minutes," CG Tamba explained.

She said by making the tax payment easier through



CG Tamba speaking at the program



Central Bank of Liberia Governor Milton Weeks



Finance Minister Samuel Tweah

the introduction of the Mobile Tax Payment platform is one way the LRA can achieve its objective of facilitating voluntary compliance and strengthen domestic revenue resource mobilization.

The LRA CG reaffirmed the Authority's commitment to transforming and modernizing tax administration in Liberia with the aim to enhance the financing of the government's 'Pro Poor Agenda'.

She thanked all stakeholders including USAID, the United Bank for Africa, Orange and Lone Star Communications Networks, the Central Bank of Liberia and development partners for immensely supporting the success of the platform.

The payment service covers all tax and non-tax fee collections including Business Income Tax (2% & 4%), Corporate Income Tax, Personal Income Tax, Excise Tax, GST, Withholding, Real Estate Tax, as well as Birth, Marriage, Travel Clearance, Fire Safety, Business Registration Renewal Certificates.

Also speaking, USAID - Liberia Mission Director Anthony Chan said the service will greatly contribute to the collection of legitimate taxes by the LRA.

Mr. Chan assured the Liberia Government of USAID/RG3 Project continuous effort to enhance and enable Liberia's tax system to achieve domestic resource mobilization and revenue generation.



USAID - Liberia Mission Director Anthony Chan

False Declaration Undermining Government's 'Pro Poor' Agenda



By Jerry Laynumah Siakor

Liberia Revenue Authority (LRA) in early April expressed concern over increasing acts of under and false declarations by importers, especially through the Freeport of Monrovia, which the Authority indicated have the propensity to undermine the Liberian Government's Pro Poor Agenda for Development and Prosperity.

The LRA has persistently cautioned importers of goods and owners of cargos to fairly declare every items loaded in containers entering the country, as it remains resolute in the collection of every lawful penny due the Government in line with the Liberia Revenue Code.

Addressing a regular Ministry of Information press briefing on April 19 in Monrovia, LRA Commissioner of Customs Saa Saamoi said some importers were engaged in the fraudulent acts of under declarations and false declarations at the detriment of the country.

Displaying some falsely declared goods including coat suits and backpacks during the press conference, Commissioner Saamoi disclosed that importers were declaring untruthful values of their imports in a bid to avoid paying the actual taxes due the government and people of Liberia.

Coat suits sold at between US\$55 and US\$65 in Liberia

were being declared at US\$0.90 (Ninety Cents). The least price at which such coat should be declared is US\$10.20. Also, the Commissioner told the press conference that backpacks sold at US\$15 were being declared at far less than a dollar. Said backpacks are declared at around US\$2.

Commissioner Saamoi further explained that some importers would declare 1,000 pieces of items on which they are billed, but when verified, the number of items declared at 1,000 increases to 2,500 items. He wondered from where the additional undeclared 1,500 pieces were coming.

Commissioner Saamoi said such acts were dishonest and seriously undermine the government's pro poor development agenda and domestic resource mobilization efforts.

Contrary to claims by some importers that the LRA was "exploiting" them via "double taxation and inspection", the Customs Commissioner clarified that the Authority is not and has never been involved in such act, but was rather ensuring that lawful taxes due government are collected.

He revealed that the LRA has since put in place several reform measures including a Paperless Declaration and a simplified declaration modules, among others,



Commissioner Saamoi (Far Left) displaying some falsely declared goods including a coat suit and backpacks during the press conference



A partial view of some undeclared goods at the Freeport of Monrovia

to make the importation and assessment of goods through the ports easier. Saamoi said the new system is a digital platform (Paperless Declaration) that is accessible from any part of the world through internet connectivity.

On the issue of hiking fees at the Freeport, Commissioner Saamoi said the LRA, through its accurate customs tracking measures, has discovered several under cleared items coming through the Freeport of Monrovia, and correcting these unacceptable acts have been vilified by importers and characterized by misinformation to seek public sympathy.

"Imaging some of the business people who are making these accusations are bringing goods that have a higher value, but will chose to understate the value and amount so as to pay less taxes and defraud government of its required revenue," Commissioner Saa Saamoi explained.

The Customs Chief said despite complaints of 'high tax rate' in the country, Liberia's tax rate is instead lower than other countries' in the region.

Specifically, he disclosed that Liberia's import tariff stands at the lowest in the sub region which makes importation to Liberia much cheaper than other surrounding countries.

"For example, the Value Added Tax (VAT) rate on vehicle importation in Liberia is 10 percent while in neighboring Ivory Coast and Guinea it is 20 percent, for Ghana 17 percent and Sierra Leone stands at 15-percent," he revealed.

Commissioner Saamoi said the LRA is not in the business of creating hardship for importers, but is interested in making the customs process transparent and in a way that government will collect the requisite revenues to support government's Pro Poor Agenda.



Elfrieda Stewart Tamba - LRA Commissioner General



Alexander Kitain - USAID-Liberia /RG3 Project Chief of Party

LRA, Lonestar Cell/MTN & Partners Launch Mobile Tax Payment Service

By Jerry Laynumah Siakor

The Liberia Revenue Authority in collaboration with MTN Liberia, the United Bank for Africa (UBA) and the USAID-Liberia /RG3 Project officially launched the Mobile Money Tax Payment Service via Lone Star Cell MTN in June.

The service enables easy payment of taxes and fees and reduces the burden on taxpayers who often cover long distances and stand in long queues to pay taxes.

The payment platform covers tax payment covering Business Income Tax (2%, 4%), Corporate Income Tax, Personal Income Tax, Excise Tax, GST, Withholding, Real Estate Tax, as well as non-tax fees including Birth, Marriage, Travel Clearance, Fire Safety, and Business Registration Renewal Certificates.

Speaking at the official launch of the service on Friday, June 8, 2018 at the headquarters of the LRA in Paynesville, Commissioner General Elfrieda Stewart Tamba said the introduction of the service signifies the attainment of a major deliverable of the Authority, consistent with two of the four goals of the LRA's 5-year Corporate Strategic Plan.

She narrated that the launch of the service is directly in line with goals two and four which respectively border on "maximizing voluntary compliance" and "transforming revenue administration by utilizing effective Information Communication Technology."

The CG emphasized that "the use of mobile money is a needed technology in tax administration," and described the inauguration of mobile tax payment service in Liberia



Samora Wolokollie -
Deputy Minister for Fiscal Affairs, MFD

Lonestar Cell MTN Deputy CEO, Laureine Guilao

UBA Managing Director, Olalekan Balogun

as a big boost to maximizing voluntary compliance in enhancing revenue collection.

CG Tamba indicated that the effective collection of government revenue can strengthen the social contract between citizens, companies, and government," Mrs. Tamba said. "And innovation and automation are essential to facilitate the needed improvement in voluntary compliance."

CG Tamba further stressed that there is no way domestic resource mobilization can be improved in the absence of innovation, automation and the application of technology, a roadmap she said the LRA is progressively achieving.

She said there is a need to accomplish a higher level of voluntary compliance if Liberia is to achieve the Pro Poor Agenda as a country.

"The higher voluntary compliance is, the larger the revenue pot will be, the larger the revenue pot, the easier it will be to attain the Pro Poor Agenda and by extension the sustainable development goals (SDGs)," she noted.

She thanked Lone Star Cell MTN and other collaborating partners for supporting the initiative and called for more collaborating efforts with all stakeholders in bettering Liberia's tax administration and system.

For his part, USAID-Liberia /RG3 Project Chief of Party Alexander Kitain praised the LRA for initiating innovative

means of tax payment by expanding its payment system.

He said he was impressed with the level of progress made thus far by the Authority to improve the tax administration system in Liberia. The RG3 Project is playing a significant role in the LRA transformation and modernization drive, helping to improve domestic resource mobilization.

In remarks, Deputy Minister for Fiscal Affairs at the Ministry of Finance and Development Planning Samora Wolokollie pledged the commitment of the ministry in supporting the work of the LRA.

He commended the LRA and partners for making tax payment easier for the taxpayers.

Deputy Minister Wolokollie encouraged the LRA and its collaborating partners to seek other opportunities in designing other easier and innovative ways of tax payment which he believes will strengthen the efforts of revenue collection. "Today, tax payment is easier than it was yesterday and we think by tomorrow it should be much easier than it is today," Minister Wolokollie stressed.

Lonestar Cell MTN Deputy CEO, Laureine Guilao, who spoke on behalf of the company, said the telecommunications giant was very excited to officially launch the Mobile Tax Payment Service, and called on subscribers of the company to be tax compliant.

She said Lonestar Cell MTN has a belief that every single Liberian should have a benefit of modern-connected life. She said the company is continuously working towards that goal by taking everyone on board a new digital world. "So, this is a major step in that direction and we hope to continue to find ways to better the lives of Liberians," Ms. Guilao said.

The United Bank for Africa (UBA) managing director, Olalekan Balogun said it was a great opportunity for the bank to be selected to partner in the mobile tax payment initiative. The platform, he indicated, will enhance compliance as it will reduce stress and challenges people face in paying their taxes.

"We are delighted to be partnering with Lonestar Cell MTN, LRA and the USAID Revenue Generation for Governance and Growth Project (RG3) to launch such a laudable project that will put Liberia on par with others," Balogun averred.

Mr. Balogun also promised the government through the LRA that the bank stands ready to support any project that will bring efficiency and encourage people to make payment without distress.

The mobile money tax payment service which is a user friendly platform is accessible 24 hours a day throughout the week. The launch of the LoneStar Cell MTN Mobile Tax Payment Service forms part of the first private-to-government payment mode in Liberia and is the second in a series for the launch of the service in Liberia.

In April this year, President George M. Weah launched the first Mobile Tax Payment Service via Orange Money and challenged Liberians to use the platform for tax payment.

President Weah became the first taxpayer to use the service when he paid his real property taxes during an open testing of the service.



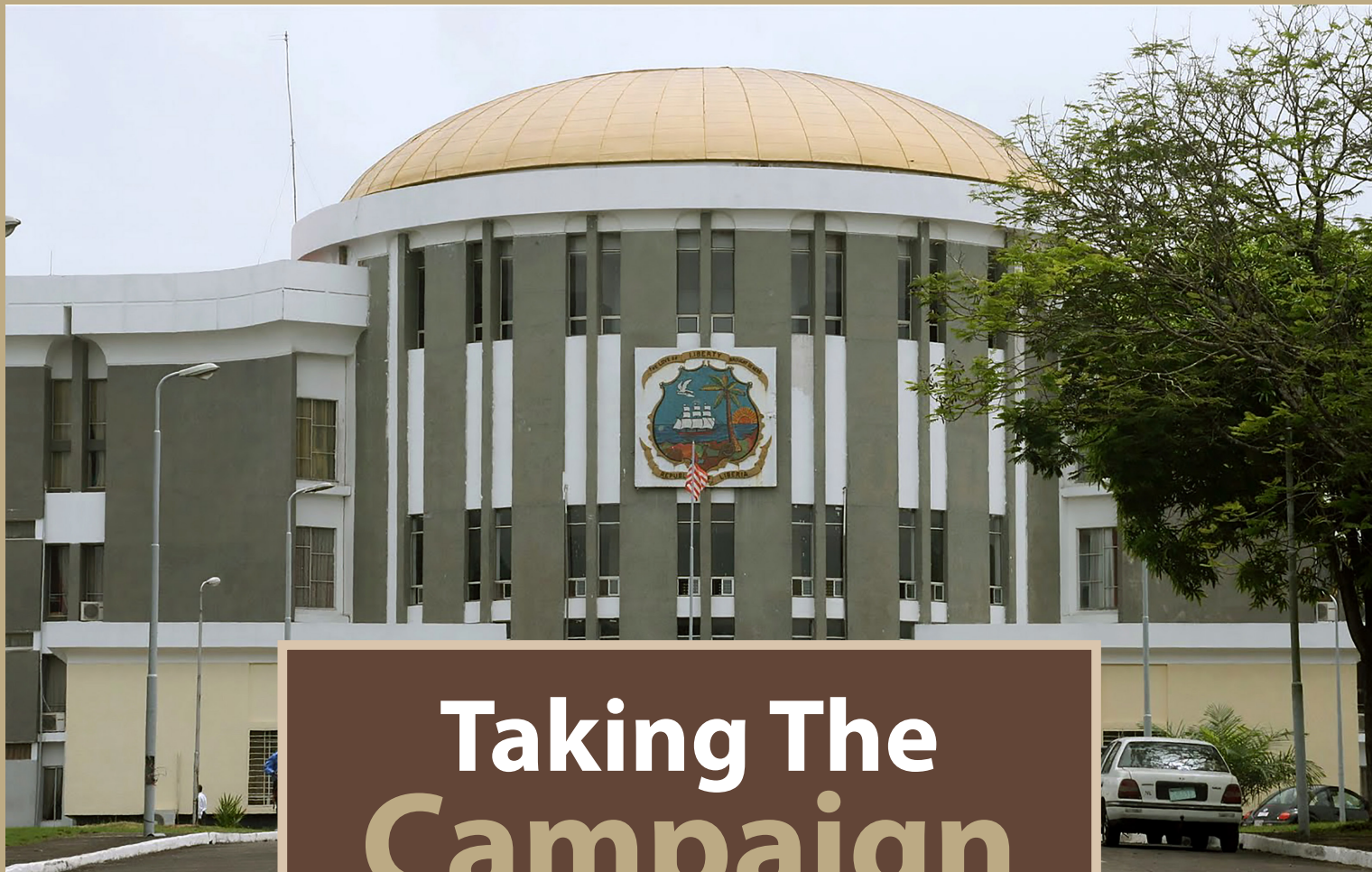
Dial...



and follow instructions

Pay your taxes on





Taking The Campaign To The Capitol

By Victor Kummeh Seah

LRA Enlightens Lawmakers On Real Property Tax payment

In its never-ending and progressive campaign to ensure that the lawful revenues are collected, the LRA, through its Real Estate Tax Division, in late April held a very fruitful tax clinic (awareness engagement) with the Honorable Members of the National Legislature at the Capitol Building.

During the exercise, conducted on April 24 in the Chamber of the House of Representatives, the LRA made a presentation on key processes and procedures on how the lawmakers (and taxpayers in general) could do to be compliant with their real property tax payment.

Domestic Tax Department Commissioner Darlington Y. Talery said the LRA is mandated to encourage Liberians to embrace the culture of paying taxes in order to collect revenue to finance the development of the country.

Commissioner Talery explained to the lawmakers

their real property tax obligations under the law, the step-by-step procedures in paying these taxes and the kinds and categories of real property taxes including residential, commercial as well as rural and urban properties.

During his presentation, the Domestic Tax Commissioner explained the enforcement procedures of overdue taxes after due dates and also provided enlightenment on rental income tax payment for those who are renters.

Meanwhile, the Speaker of the House of Representatives, Honorable Bhofal Chambers, welcomed the awareness by LRA. The Speaker noted that, as indicated by law, it is the obligation of every citizen in the Republic to pay their Real Property Taxes.

The Speaker described the LRA's initiative as brilliant and lauded the Authority for the enlightenment exercise.

From The Cities To The Hamlets



LRA Partners With LMDI To Strengthen Tax Awareness In Rural Liberia

By Jerry Laynumah Siakor

The Liberia Revenue Authority (LRA) in collaboration with the Liberia Media Democratic Initiative (LMDI) in April launched a Tax Education Roadshow to reach several potential taxpayers in rural Liberia.

Commissioner General Elfrieda Stewart Tamba on April 2, launched the LRA/LMDI Roadshow in Monrovia.

The roadshow is was launched to cover several urban and rural cities, towns and villages in four selected counties.

The project, sponsored by the Open Society Initiative for West Africa (OSIWA), is part of massive efforts to sustain the LRA tax education program with the aim of enhancing the knowledge of rural dwellers about Liberia's general tax regime.

The campaign is a key component of the Student Tax Education Program (STEP) which specifically targets enhancing tax awareness in Montserrado, Nimba, Grand Gedeh and Grand Bassa Counties. Roadshow activities have however covered several areas in Bong County including Palala, Gbartala, and Totota.

Pulling hundreds of citizens in town halls and school auditoriums, the roadshow has also reached citizens in Compound No. 2 of Grand Bassa County; Saclepea, Ganta, and Negbein in Nimba County.

Being implemented by the LMDI through an interactive outreach media platform code named

"The Dialogue", the awareness campaign is focusing on the payment of taxes, the processes of Real Estate and Small Business Tax payments. It also involved with the establishment of Tax Clubs in selected high schools and the organization of quizzing competitions and debates between and amongst the high schools.

Meanwhile, rural dwellers have lauded the LRA and LDMI for the conduct of the tax education and enlightenment roadshow campaign, expressing their willingness to be a part of the tax payment process.

They described tax payment as a major boost for nation building, but called for a more transparent and genuine collection and usage of taxes including the decentralization of the country's developmental programs.

The people described the exercise as a welcoming game changer for the lawful collection of taxes for Liberia's development.

LRA Commissioner General Elfrieda Stewart Tamba, launching the roadshow on April 2, described the campaign as a vital initiative geared towards strengthening domestic resource mobilization for Liberia.

"It is through tax education that we can harden voluntary compliance and this remains a cogent part of our Corporate Strategic Plan," she indicated.

STAKEHOLDERS INJECT INPUTS INTO DRAFT DRM STRATEGY

By Jerry Laynumah Siakor



DRM Strategy Validation Exercise in Grand Bassa County

The Liberia Revenue Authority (LRA) in collaboration with the Ministry of Finance and Development Planning (MFDP) in April has commenced the final validation of the country's draft Domestic Resource Mobilization (DRM) Strategy.

Two separate regional validation exercises were held respectively in Buchanan, Grand Bassa County and Gbarnga, Bong County, bringing together stakeholders from the 15 counties.

The validation exercise provided an opportunity for stakeholders at the county level to review and make final inputs into the draft DRM Strategy with the aim to harmonize a genuine national strategy to drive Liberia's domestic resource mobilization agenda.

With support from the Integrated Public Financial Management Reform Program-II, the event in Buchanan brought together over 100 participants from Grand Bassa, Grand Kru, River Gee, Rivercess, Sinoe, Maryland, Grand Gedeh, Bomi, Monterrado and Grand Cape Mount Counties, while

the Gbarnga's exercise pulled participants from Bong, Nimba, Margibi, Lofa and Gbarpolu Counties.

Participants included local officials, members of the business community, representatives of the civil society and non-governmental organizations.

The domestic resource mobilization strategy validation exercise was the result of four regional dialogues, which culminated into a National Revenue Symposium in June 2017 on domestic resource mobilization, during which a document inclusive of plans and ideas on how to initiate a DRM strategy for Liberia, was formulated.

The participants, among others, highlighted the need for key measures such as effective monitoring system for revenue collection to avoid corruption, the introduction of a massive tax education campaign, the full implementation of the country's tax laws, among others.

The stakeholders stressed the need for the tax authority to boost its manpower across the country and empower its local tax officials. This, they said,



DRM Strategy Validation Exercise in Bong County

will buttress enforcement, compliance and accelerate revenue collection and growth.

An international consultant and Senior Technical Advisor on Domestic Resource Mobilization, Momodou Foom, said there was a need to promote a holistic push for sustainable capital investment in the local economy.

Serving as the lead facilitator during the validation exercise, Mr. Foom said the locals themselves must exert huge efforts to invest in the economy. He said such step plays a major role in the domestic resource mobilization process and serves as a key pillar in facilitating

revenue enhancement and economic growth.

The DRM strategy effort is in line with a global crusade highlighting DRM as pivotal for African countries to finance the Post-2015 Sustainable Development Goals (SDGs) and the Africa Action Agenda (AAA) 2063.

SDG 17.1 in particular is the target set to track and measure strengthening domestic revenue mobilization in countries through taxation as a key means of implementation while enjoining the donor community to support domestic capacity building for tax and other revenue collection.



ABIDING BY THE LAW

LRA Licenses First Batch Of Customs Brokers

By Jerry Laynumah Siakor

It was quite a celebratory atmosphere in the room – somewhat like a graduation day. Of course, it was.

Each of them walked on to the stage smiling, as their colleagues clapped and cheered them up, calling their teasing names.

As they received their certificates, they returned to their respective seats with the biggest of smiles.

So it was on Friday, June 29, 2018 when the LRA certificated and licensed 25 customs brokers as provided by law.

Customs brokers are private individuals, partnerships or associations licensed to assist importers and exporters in meeting requirements governing imports and exports. They act as professional agents for an importer or exporter, prepare and submit all documents for clearing goods through customs.

The Licensing of the first batch of 25 Customs Brokers was done in keeping with Section 6.0 A (iii) of the Customs Brokers Revenue Administrative Regulation which mandates the LRA to administer Customs Brokers Competency Licensing Examination as a standard for practicing custom brokerage.

The Office of Professional Responsibility administered the broker's examination test to at least 50 individuals after drilling them through a period of training at no cost to participants. The 25 licensed successfully passed.

Both the LRA and the licensed customs brokers were cheerful for the milestone achievement. It was the first time the LRA was licensing customs brokers since its establishment in 2013.

Presenting Certificates of License to the brokers on June 30 at the LRA Headquarters, Commissioner General Elfrieda Stewart Tamba described the event as a milestone achievement.

CG Tamba emphasized the need for collaboration between customs brokers and the LRA as both parties are serving the interest of the taxpayers.

Madam Tamba encouraged customs brokers who have successfully gone through the requirements of the LRA customs examination to consider the profession as a noble career.

Madam Tamba indicated that modernizing and transforming Liberia's revenue administration remains quite vital, and this cannot be achieved without the partnership of customs brokers.

Assistant Commissioner of Customs for Technical Operations, William Buku congratulated the licensed customs brokers, and cautioned that those pursuing career in the field of customs brokerage should see it as a noble profession that should be taken seriously.

Assistant Commissioners Buku encouraged the newly licensed custom brokers to establish themselves into businesses and be trustworthy at all times. He warned them against the practice of dishonesty while rendering services to their client as well as the LRA.

Meanwhile, speaking on behalf of his fellow customs brokers, Kansualism Berk Kansuah, thanked the Management of the LRA for providing them the training.

Mr. Kansuah said the newly licensed brokers will not work in isolation if they are to succeed in their individual businesses. He said they will unite themselves and work together in the best interest of the country.



Finance Minister Tweah Lauds Revenue Collection, Assures President Weah's Support

By D. Kaihenneh Sengbeh

The Minister of Finance and Development Planning Samuel Tweah in mid-June visited the headquarters of the Liberia Revenue Authority (LRA) and assured the Authority of President George M. Weah's full commitment in supporting the collection of lawful revenue to fund the government's Pro- Poor Agenda for Development and prosperity.

The Minister's visit, characterized by smile and laughter among employees, left management and staff with a twinkling reflection of a better sense of support to the LRA while it strives to collect the lawful revenue for the state.

Commissioner General Elfrieda Stewart Tamba welcomed and briefed the Minister of developments at the LRA, enumerating key achievements, challenges and prospects of the government's revenue collecting machinery.

CG Tamba, along with her two deputies led Minister Tweah on a guided tour

of the LRA headquarters during which time the Minister entered every office and interacted with the employees, thanking them for their services to Mama Liberia.

'I just stop by to say thank you and that the President appreciates the work you do here every day for the country,' the Minister noted as he thanked employees, shaking their hands from behind their desks.

Minister Tweah said President Weah 'stands behind the LRA Management and its employees to do more in collecting the lawful revenue needed to develop the country.

The Minister expressed delight over the LRA Real Estate Community Partnership Project and indicated that the government will commit resources to support the initiative which both encourages tax payment and provide employment opportunities, especially for young people.

'We will put some money behind this project,' he said, during his June 15 visit.

Minister Tweah, while visiting the Real Estate Tax Division, underscored the need for citizens or property owners to pay their real property taxes, saying 'everyone must pay their taxes.'

In his final message, the Minister urged employees to keep working harder as that is the only way revenue can be collected for the government to succeed in meeting its development agenda.

Commissioner General Tamba has meanwhile lauded the Minister for the visit and pledged the LRA's commitment in meeting its side of the bargain in effectively collecting the needed revenue to facilitate the realization of the governments Pro Poor Agenda.

Deputy Commissioner General for Technical Affairs Decontee T. King-Sackie, Deputy Commissioner General for Administrative Affairs Oliver N. Rogers, II and Customs Commissioner Saa Saamoi formed part of the guided tour.

WCO

Conducts Disaster Preparedness Training For LRA and Partners

By Victor Kummeh Seah

Relief of Epidemic Diseases (C-RED) Project in May conducted a four-day training for Customs officers of the Liberia Revenue Authority (LRA) as well as partners working in relief projects.

The WCO C-RED Project is intended to assist Customs Administrations in West Africa to better prepare to minimize the effects of regional epidemic diseases and natural disasters.

The project foresees to provide capacity building support to the beneficiary Customs Administrations (LRA one of them) to develop mechanisms, based on international best practices that guide the release of relief goods in case of the outbreak of a regional epidemic disease or a natural disaster, through national preparedness and regional cooperation.

In order to do so, the project fosters regional experience sharing, based on experiences in the Ebola crisis as well as national support in the development and implementation of Standard Operating Procedure (SOPs) for the priority release of relief goods.

The training which took place at the LRA Headquarters was facilitated by project staffs of the WCO.

Participants brought together included representatives from the Ministry of Health, the National Disaster Agency, WHO, UNICEF and corporate organizations. Participants were taught fundamentals and key strategies to develop SOPs which would serve as working documents for natural disaster management.

Speaking at the opening of the training, Customs Commissioner Saa Samoi welcomed the initiative, stating that it is important that customs operations are enhanced because during crisis and health emergencies, customs activities encounter challenges.

Commissioner Samoi added that it is important to enhance the skills and knowledge of customs officers to be prepared when disasters occur.

Also speaking at the opening of the training, the lead facilitator and Project Manager of WCO- RED Project, Eve Gerard, said the training was part of WCO capacity development to strengthen customs activities in West Africa. Ms. Gerard said it was important for the LRA to develop an SOP to enhance the operation of its customs activities in disasters periods



Eve Gerard - Project Manager of WCO-RED Project facilitating the training



Partial view of participants during the training

LRA Staff, Others Trained In Customs & Trade Facilitation

By Jerry Laynumah Siakor

Twenty-One staffers of the Liberia Revenue Authority (LRA), mainly Customs Officers, and private sector partners working in the areas of logistics and supply chain management, were in May awarded professional certificates in Customs and Trade Facilitation.

The certification followed a weeklong training course in Monrovia focusing on building effective and efficient supply chains, efficient customs procedures, and supply chain partnerships.

The Customs and Logistics training conducted by experts from evofenedex and STC-NESTRA was funded by the Dutch Ministry of Foreign Affairs was aimed at creating trade opportunities to facilitate revenue collection.

The initiative is part of massive efforts to boost the transformation and modernization of the LRA and at the same strengthen cooperation with partner institutions in the

private sector as a means of augmenting domestic resource mobilization.

Speaking when she presented certificates to the participants, LRA Commissioner General Elfrieda Stewart Tamba praised the Government and people of Netherland for the vital support to the LRA.

"We are very grateful to the Government of Netherland and taxpayers for supporting this effort which plays a key role in helping to attain our transformation and modernization agenda," CG Tamba noted.

She underscored the importance of the training as an essential component which links to the implementation of LRA's cooperate strategic and business plans as well as its strategic goal and employees' professional development.

Netherlands Ambassador to Liberia



CG Tamba Presents certificate to a LRA Staff (Simpson Klay) as Ron strkkler looks on

Ron Strikker, in remarks, described customs and logistics operations as key for adequate port management in realizing effective domestic resource mobilization.

He said effective port management is an essential fundamental pillar for economic growth, but indicated that said drive must be supported by good logistical systems and transparent customs handling.

Ambassador Srikker assured that the Dutch Government remains supportive of Liberia's developmental drive.



Participants in jubilant mood after the training



Francis Korkpor - Chief Justice

Colin Clavey - International Tax Consultant , Global Tax Team

Andrew Pope -LRA Asst. Comm. for Large Tax

Preparing Legal Minds To Battle Transfer Pricing Cases To Protect Revenue

By Jerry Laynumah Siakor

The Liberia Revenue Authority (LRA) conducted a two-day training for judicial officials including judges and lawyers on Transfer Pricing in Monrovia in early June.

The training was organized by the LRA in collaboration with the James A. A. Pierre Judicial Institute to enhance the knowledge of participants about basic techniques in handling cases of transfer pricing and tax evasion.

Transfer Pricing is the transfer of prices between subsidiaries and parent companies in their interaction of goods, services and intangibles across national boundaries. Transfer Pricing transactions include the import and export of products, raw materials, capital equipment, technology, patents, copyrights, management fees and inter affiliate financing.

The two-day training on Capitol Hill was supported by the World Bank as part of ongoing efforts to strengthen the capacity of the Liberian judiciary in adjudicating transfer pricing cases. Similar training was held in April 2017.

Speaking at the opening of the training, LRA Assistant Commissioner for Large Tax Andre Pope, reminded

judicial officials of their national obligation to protect Liberia's tax revenue by fully applying transfer pricing regulations.

He said Liberia has taken a huge step by introducing transfer pricing filing for companies, and needs to be supported by all stakeholders including judicial officials.

According to Assistant Commissioner Pope, by curtailing tax fraud, more revenue can be collected to support government's pro poor agenda.

Chief Justice Francis Korkpor urged participating lawyers and judges to take interest in the training and ensure that materials presented are fully captured by them.

He said the training will better prepared the judicial officials in properly handling cases of tax crimes and transfer pricing.

Chief Justice Korkpor, encouraged the LRA to continue the engagement with judicial officials through training and information sharing.

The Impact of LRA Logistics Management Section on The Collection of Revenue

A Glimpse Into Quarter Four of 2017/18



By Augustine Baysahwala

The Logistics Management Section has been consistently providing excellent service delivery, a safe and conducive working environment while efficiently managing the assets of the LRA to facilitate the collection of the country's revenue.

The Logistics Management Section positioned in the General Services Department, under Administrative Affairs of the LRA, is charged with the duty to provide the requisite support to all Departments, Divisions, Sections and Units within the Authority.

The Section is comprised of four (4) Units — Transport, Facility Management, Assets Management and Stores Management — which serve as

a bedrock to assist in the collection of revenues for the Liberian people.

Undoubtedly, efficient logistics management is the core differentiator in defining the success of many businesses or organizations. It focuses on management and storage of products, while supply chain goes into deeper detail including manufacturing processes, product and the flow of goods.

It is often realized that Logistics and supply chain elements are among the most complex and largest part of any operation that must succeed. This complexity is often not understood by others working in the organization as they often will not realize the actions necessary to ensure the right goods are available in the right place at

the right time. At the LRA, the Logistics Management Section is on top of the issue.

During the fourth and final quarter of FY 2017/18, Logistics Management Section, the various sections successfully performed in providing adequate services to all business units of the authority.

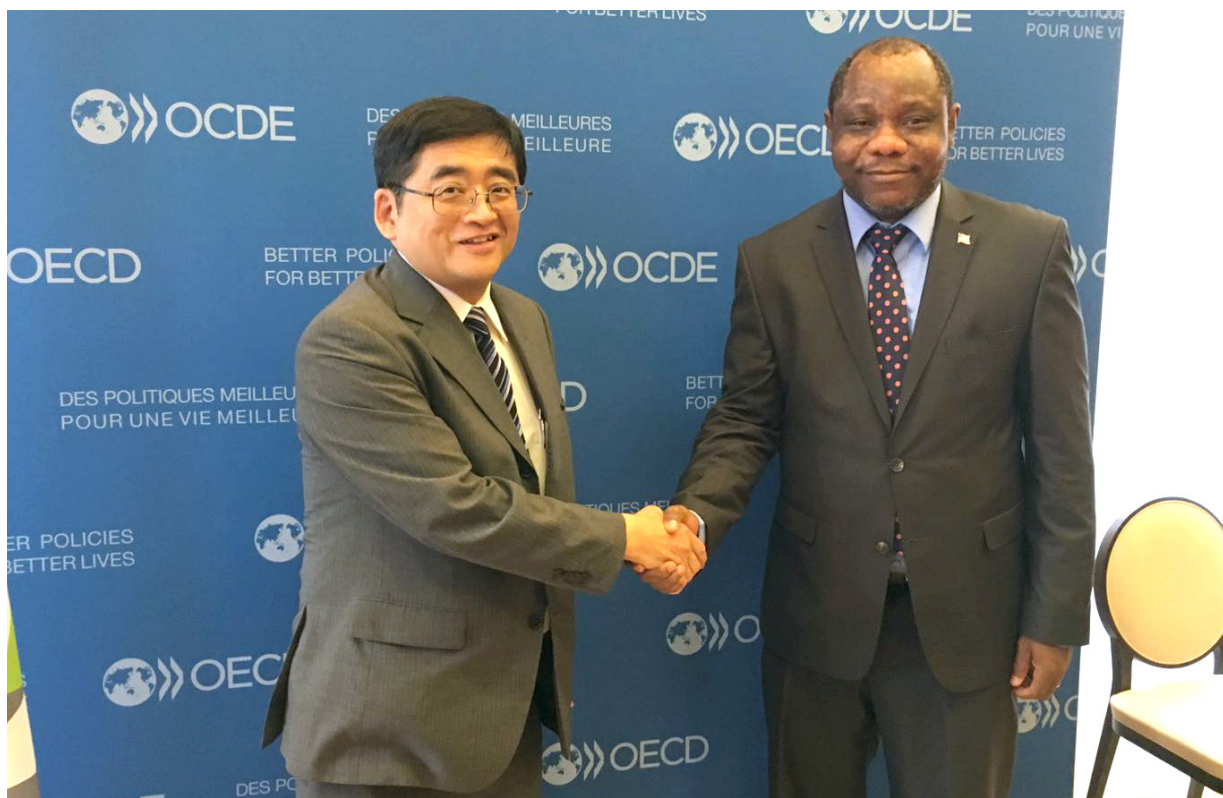
The Transport Unit received a total of 264 vehicles requests from various Departments, Divisions, Sections and Units. Amongst these, the General Services Department made 93 requests and used 248 hours, Budget and Finance made 49 request and used 160 hours, while Customs made 20 request and utilized 86 hours; Policy made 52 request and utilized 60 hrs.

The Facility Management whose mandate is to provide conducive environment for the staff of the LRA, conducted several civil works as well as janitorial services throughout the building including the provision of water supply to various lavatories, constant operation of the elevators from the main and extended wings.

Added is the running of smooth mail delivery services of which 279 documents were received. The unit also repaired damaged ceilings at the LRA Headquarters to provide conducive working environment for employees.

Among others, the Stores Management Unit, during the period also issued 26,000 sets of USD Treasury Receipts and 6,000 LRD sets. Moreover, 197 LRD booklets of rural receipts and 86 booklets of USD rural receipts were issued.

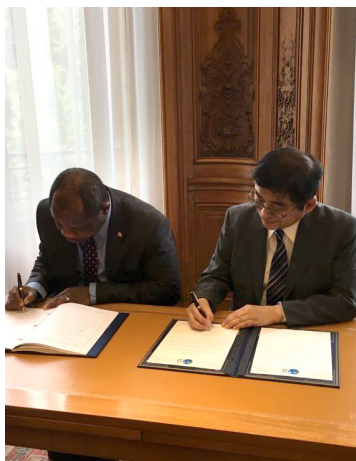
The unit also issued out stationery and cleaning materials to various offices to keep the offices tidy in line with the facility standard operating procedures. The absence of these services, as insignificant as they may appear, would have gravely undercut the collection of revenue in the country. Indeed, the Logistic Management Unit is significant to the work the LRA do for the people of Liberia.



Joining Global Forces

Liberia Signs Int'l Treaty On Tax Cooperation

By D. Kaihennah Sengbeh



Finance Minister Tweah and OECD's Kono signing the treaty

Liberia became the 122nd jurisdiction to join the world's leading instrument for boosting transparency and combating cross-border tax evasion when the country in June signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

The Convention is the most comprehensive multilateral instrument available for all forms of tax co-operation to tackle tax evasion and avoidance, which is a top priority for most tax jurisdictions.

Finance and Development Planning Minister Samuel Tweah signed the instrument on behalf of the Liberian Government on Monday, June 11, 2018, in Paris, France, while the Deputy Secretary General of the Organization for Economic Co-operation and Development (OECD), Masamichi Kono, signed for the OECD.

The signing showed Liberia's commitment to combatting tax evasion, tax crime, aggressive tax planning initiatives by multinational

enterprises, as well as other base erosion schemes, and places the Country in the position to fully benefit from the exchange of information with other jurisdictions with the proclivity of increase in tax transparency that the Convention offers.

The Convention is the key instrument for swift implementation of the Standard for Automatic Exchange of Financial Account Information in Tax Matters.

The Standard – developed by the OECD and G20 countries – will enable more than 100 jurisdictions to automatically exchange offshore financial account information beginning September 2018.

The Convention is also a cornerstone for the implementation of the automatic exchange of Country-by-Country reports on the activities of multinational enterprises, under the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, and is a powerful tool in the fight against illicit financial flows.



ATAF'S Logan Wort (L) & OECD'S Pascal Saint-Amans (R)

OECD, ATAF Sign MOU

To Strengthen Tax Co-operation

By D. Kaihenneh Sengbeh

The Organization for Economic Co-operation and Development (OECD) and the African Tax Administration Forum (ATAF) on Tuesday (June 19) signed a renewal of their Memorandum of Understanding (MoU) until June 2023, agreeing to continue to work together to improve tax systems in Africa.

The OECD is an intergovernmental economic organization with 37 member countries, founded in 1961 to stimulate economic progress and world trade, while ATAF established in order to create a platform to promote and facilitate mutual cooperation among African Tax Administrations and other relevant and interested stakeholders with the aim of improving the efficiency of their tax legislation and administration.

The MoU sets their co-operation towards the achievement of the

common objective of promoting fair and efficient tax systems and administrations in Africa, including Liberia which is a key member.

Liberia Revenue Authority (LRA) Commissioner General Elfrieda Stewart Tamba is an Executive Council Member of ATAF. ATAF has contributed to improving tax administration in Liberia, through the strengthening of capacities and support to other initiatives.

Logan Wort, Executive Secretary of ATAF, stated that, "ATAF has made tremendous strides in its ability to offer concrete and tangible benefits to member administrations. Our targeted technical assistance work in stemming Illicit Financial Flows (IFFs) that erode Africa's tax base in key sectors, has begun to bear fruit and is a key driver in advancing Africa's development Agenda 2063. Our two organizations enjoy a special relationship that

has contributed to the sharing of knowledge and the development of better tax policy for Africa and technical skills of African revenue administrators."

"It has been a privilege to partner with ATAF in the past nine years," said Pascal Saint-Amans,

Director of the OECD's Centre for Tax Policy and Administration. "Our work with African countries is an essential component which helps us to develop new international tax standards." Domestic resource mobilization (DRM) is essential to reach the Sustainable Development Goals (SDGs). The Addis Ababa Action Agenda (AAAA) also recognized the universal nature of the tax challenges of the 21st century.

The Memorandum was signed on the occasion of a meeting between the two organizations in Pretoria, South Africa.



LRA Honors EU Consultant For Role In Modernizing Customs Administration

The Liberia Revenue Authority (LRA) honored and presented a certificate of appreciation to a departing EU consultant Graham A. Main for helping to drive the transformation and modernization of the Authority.

Mr. Main took assignment in Liberia over two years ago under an EU long-term technical assistance to the Customs Department at the LRA, and worked to strengthen Liberia's customs operations.

He was directly involved with providing mentorship and building an effective system and supporting meaningful activities aimed at transforming and modernizing customs clearance in Liberia.

During the gowning and certification ceremonies at the LRA Headquarters on May 30, 2018, Commissioner General Elfrieda Stewart Tamba described Mr. Main as "a selfless person who was very firm" in helping the Authority "build integrity and fight corruption" in the customs sector.

Speaking at the brief program attended by senior Customs officials, CG Tamba praised the departing consultant for

remaining steadfast in ensuring the enforcement and application of essential laws amid the challenges that came along.

"We say thank you, Mr. Main, for your immense contribution to the development of the Authority's Customs Department and the gains it continues to make," CG Tamba noted.

Speaking earlier, Customs Commissioner Saa Samoi assured Mr. Main that his great contributions to the LRA's customs development will be kept alive.

He said Mr. Main was "very tireless in helping the LRA to achieve its goals of boosting lawful revenue collection", and urged him to always keep Liberia in his heart.

In response, the honoree thanked the LRA for the honor and recognition, describing his stay at the LRA as "a perfect project". He said he was proud of his role played in the development of Liberia's customs sector.

The departing customs consultant praised LRA customs officials for the cordial working relationship during the length of his stay in Liberia and at the LRA.

Departing IT Consultant Flowered For Enhancing Revenue Collection

The Liberia Revenue Authority late June bestowed honor on one of its few international consultants, Hosam Ismail, for his valuable services he rendered to the Authority.

Mr. Ismail, who was assigned with the Management Information Service Division (MISD), was praised for initiating several innovation which enhance the capacity of the Authority in collecting more revenues for Liberia.

He was very instrumental in setting up the ASYCUDA System, including the Centralized Customs Assessment Declaration system at the Freeport of Monrovia which has boosted revenue collection in Liberia.

"You have enhanced our efficiency and our effectiveness through your innovative work which is helping us to collect more revenues," Commissioner General Elfrieda Stewart Tamba indicated on Friday (June 22, 2018) when she presented a gift and souvenir to Mr. Ismail during a farewell program in his honor.

The CG lauded the International IT consultant for diligently accomplishing his duties while at the Authority.

CG Tamba pointed out that through the works of Mr. Ismail over the past several years, the Authority has achieved a better means of serving its importers and

taxpayers as well.

Also speaking, LRA Assistant Commissioner for Ports William Buku said the Department of Customs was very grateful to Mr. Ismail for his immense contributions in transformation customs processes at the LRA. "With your efforts, customs can today boost of a paperless environment in our assessment procedure," he noted.

He said with the paperless system, human interactions during customs declarations have been eliminated, thus enhancing the capacity of the LRA to collect more revenue.

The LRA, in May this year, for the first time, collected US\$15m at the Freeport of Monrovia as a result of the paperless system set up by Mr. Ismail and team.

For his part, Mr. Ismail thanked the LRA Management team for the level of cooperation he received during his stay at the Authority.

He described his time at the LRA as memorable and praised his team members for the cooperation and support in achieving the great success.

"Thank you for your great support because it is not just about me; we did it together," he said.

Mr. Ismail challenged staffs of the MISD to keep focused and steadfast in supporting the LRA transformation agenda.





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It sounds strange, but it's no fantasy. It's real! The Liberia Revenue Authority, aiming to be a professionally model revenue administration in the region in 2017 established an office that serves as a voice for taxpayers in the country: Taxpayer Advocate Office (TAO). The establishment of the office is a brain work of strong collaboration between the LRA Management and the USAID Funded RG3 Project, aimed at enhancing revenue growth in the country.

With many LRA staff describing the TAO as a voice of the taxpayers from within, others believe it gives taxpayers confidence and help to improve tax compliance, while at the same time positively branding the imager of the LRA. In early September 2017, members of the public began to hear about the TAO, when the LRA commenced public awareness on the services the new unit provides taxpayers.

In this interview, the Manager of the TAO, referred to as Taxpayer Advocate, Cllr. Minnie Paegar Kallon, provides update on the work of the office. She explains what her work entails, as well as what have been the challenges and success stories of the TAO since it came into being.

7 Questions

With Taxpayer Advocate **Cllr. Minnie Paegar Kallon**

D. Kaihenneh Sengbeh:

Tell us about your work as Taxpayer Advocate

Cllr. Minnie Paegar Kallon:

As Taxpayer Advocate, I have the responsibility to assist taxpayers who are experiencing problems in dealing with the Liberia Revenue Authority (LRA) in processing their tax payment. These are problems created either as a result of the LRA not abiding by its service commitments or its failure to meet a processing date or deadline, thereby affecting the taxpayer.

In my role, I educate taxpayers on their rights and encourage voluntary tax compliance by ensuring that LRA abides by its service commitments. My office also provides proper tax education to taxpayers, interpret technical/legal tax determinations and ensure that information is disseminated in taxpayer understandable terms. Based on the complaints that are brought to the Taxpayer Advocate Office, I make recommendations to Management to improve LRA services.

DKS: How important is your Section/ Unit to Revenue Collection in Liberia?

MPK: The work we do in the Taxpayer Advocate Office (TAO) is very important to revenue collection in Liberia. Specific necessities are as follow:

- *The TAO provides free of charge assistance to taxpayer to resolve issues that they cannot easily handle themselves in their dealings with the LRA*
- *The TAO is working to bridge the gap between the LRA and the taxpayers by transforming the LRA's public outlook from a hunter approach to a collaborative approach.*
- *The TAO encourages voluntary tax compliance as evidenced by*

the number of cases the office has received and the willingness on the part of taxpayers to settle tax bills as a result of the services we provide to them. (Kindly estimate number of complaints up to June 2018)

- *The TAO has reduced third party reliance by providing effective and efficient relief to taxpayers for the past eleven months. (Confirm number of Months up to June 2018)*

DKS: How Are You helping the LRA to meet its annual targets?

MPK: The TAO is helping to evaluate existing taxpayer educational programs to ensure they meet the needs of taxpayers; to ensure improvement in LRA's services to the taxpayers, and to encourage voluntary tax compliance. We believe that the LRA can meet its annual revenue collection targets when taxpayers are properly educated and assisted to get compliant. The more taxpayers are compliant, the more the revenue pot will increase, and the greater the chances LRA will meet its target. All of these are proceeding very well.

DKS: Tells us your success stories so far

MPK: Since the inception of the Taxpayer Advocate Service, we have been able to promptly address complaints that are brought before us by taxpayers. We have worked tirelessly to ensure that our recommendations made to management are strongly considered. This has led to a significant improvement in the services that LRA provides to taxpayers.

DKS: What are the major challenges and how are you working to counter them?

MPK: The major challenges faced

by the TAO is the need to address the taxpayers' continuous request for decentralization of the taxpayer Advocate Office and a need for an assigned vehicle to effectively respond to emergency cases as they come to the attention of the TAO.

To overcome these challenges, TAO is working with management to acquire the required logistics based on budgetary availability. In the interim, to be able to adequately have the public reach us with complaints we have done the following:

- *Created an online case filling through our official email: taxpayeradvocateservice@lra.gov.lr,*
- *Created the 911 fillable complaint form which is on the LRA website (www.lra.gov.lr)*
- *Made the form accessible to taxpayers in all the counties*
- *Dedicated mobile phone contacts: +231 881-959-475 or 778-959-475 for taxpayers to make inquiries or file complaint*

DKS: What is your message to the taxpaying community and those who are not tax compliant?

MPK: The TAO encourages all Liberians, residents and the business community to see tax payment as a responsibility under the laws of Liberia. There is no nation in any part of the world built without committed taxpayers. Pay your taxes to avoid coming into conflict with the law.

DKS: Your final words

MPK: The TAO is here to serve you better, as a good taxpayer is a nation builder. Pay your taxes to develop Mama Liberia. By paying your taxes, this generation will lay a solid foundation for generations yet unborn.



ELECTRONIC FILING (e-FILING)

What is e-filing?

E-Filing, or Electronic Filing is the act of submitting income tax returns online. The traditional way is the offline way, where taxpayers go to the LRA office physically to file returns.

All that is needed for e-filing is a Taxpayer Identification Number (TIN), a computer, and an active internet connection.

The overall purpose of the filing electronically via E-filing application is to provide convenience to all concerned citizens in filing and paying for all of their taxes that would reduce their cost of compliance and improve tax administration efficiency.

What type of returns can be filed using the e-filing platform?



Business Income Tax



Personal Income Tax



Goods and Services Tax



Property Tax



Excise Tax



Advance Quarterly Payments- 2% or 4%



All Monthly Withholdings

GUIDELINES

Filing and payment

Filing and payment will be treated as separate steps in order not to impede the compliance of taxpayers. The use of the mobile phone payment option can be made for tax and non-tax fees.

Using the E-filing application is optional, although encouraged, for small and medium taxpayers.

Small and medium taxpayers can also file via email, or in person by submitting the hard copy.

All large taxpayers are encouraged to enroll in the E-filing platform before September 30, 2018.

All large taxpayers will be mandated to file via E-filing platform as of October 1, 2018.

The filing and payment due dates are in accordance with the provisions of the LRC. All penalties for non-compliance are as per applicable provisions of the LRC.

Benefits



It's Fast and Free!

E-filing is the fastest way to file. It takes minutes as no processing is required now. Paper returns may take weeks or months to process.

You get immediate confirmation that LRA received your return.

You can file all your tax return for free.



It's Convenient!

You can file for all tax returns electronically from your office or personal computer as long as it has eReturns application installed on it.

You can save and print out a copy of your electronic return for your records.

You can use your business bookkeeping almost seamlessly for our tax return forms.

Once filed electronically, you can pay the amount due.



It's Secure!

All your tax returns are encrypted and delivered safely to LRA systems.

The e-filing system is designed to meet the highest security standards.

PROCEDURES

Download to your desktop and install the eReturns application available from designated LRA link at www.lra.gov.lr

Read the User Instruction under the Help tab for ease of navigation and usage.

Enter your details (TIN and the taxable income reported in one of the last few years). Once the taxpayer is successfully enrolled by LRA the taxpayer will receive an email notification from LRA.

Open, under File function, the relevant electronic tax return form (Business Income Tax, GST, Property Tax, Excise, Advance Quarterly Payments- 2% or 4%, and Monthly Withholdings).

After completing the form, as per the Instructions provided in "Help" function of the menu in the E-filing application, submit the return.

To submit the form the taxpayer needs to have access to Internet.

Once the return form is successfully submitted the taxpayer will receive an email notification from LRA.

The taxpayer can save and/or print a copy of the return form on the desktop by going to the relevant menu function on the application.

FILING A RETURN IN PERSON:

Optionally, a small and medium taxpayer may file via email or in person to any office of the LRA. All Large Taxpayers are required to file via E-filing application as of October 1, 2018.

QUOTATION ON TAXATION

Compiled by Jerry Laynumah Siakor



"The aim of the LRA is to enable importers clear goods from customs ports with in at least five hours to a maximum of three days"

■ **Saa Saamoi**
Customs Commissioner
Liberia Revenue Authority

"Today, tax payment is easier than it was yesterday and we think by tomorrow it should be much easier than it is today,"

Hon. Samora Wolokollie ■
Deputy Minister of Fiscal
Affairs, Ministry of Finance and
Development Planning RL



"The taxes you pay helps the government to build roads, bridges and improve the living standards of Liberians through the provision of basic social services."

■ **Isaac B. Stevens**
Asst. Commissioner
Real Estate Tax Division
Liberia Revenue Authority

"Good service delivery and constant information sharing by tax administrations is a vital key to promoting voluntary compliance."

Babatunde Oladapo ■
Executive Secretary
WATAF



CUSTOMS BUSINESS OFFICES AND LOCATIONS

Bo Waterside Customs Business Office

Bo Town
Tewor District
Grand Cape Mount County
Monrovia, Liberia
0888572572/0770572572

Freeport Customs Business Office

Freeport of Monrovia
Bushrod Island
Montserrado County
0888572572/0770572572

Liberia Petroleum Refining Company Customs Business Office

Liberia Petroleum Refining
Company
Bushrod Island
Montserrado County
Monrovia, Liberia
0888572572/0770572572

Parcel Post Customs Business Office

Ministry of Post &
Telecommunication
Carey & McDonald Streets
Montserrado County
Monrovia, Liberia
0888572572/0770572572

Ministry of Lands, Mines & Energy Customs Business

Capitol Hill
Montserrado County
Monrovia, Liberia
0888572572/0770572572

James Spriggs Payne Customs Business Office

Sinkor/AirField
Montserrado County
Monrovia, Liberia
0888572572/0770572572

Roberts International Airport Customs Business Office

Harbel
Margibi County
Monrovia, Liberia
0888572572/0770572572

Buchanan Customs Business Office

Buchanan City
Grand Bassa County
Monrovia, Liberia
0888572572/0770572572

Greenville Customs Business Office

Greenville City
Sinoe County
Monrovia, Liberia
0888572572/0770572572

Harper Customs Business Office

Harper City
Mary Land County
Monrovia, Liberia
0888572572/0770572572

Toe Town Customs Business Office

B'hai Town
Gbazon District
Grand Gedeh County
Monrovia, Liberia
West Africa
0888572572/0770572572

Butuo Customs Business Office

Butuo Town
Buyah District
Nimba County
0888572572/0770572572

Loguatu Customs Business Office

Loguatu Town
Gbelaygeh District
Nimba County
Monrovia, Liberia
0888572572/0770572572

Ganta Customs Business Office

Ganta City
Bain Garr District
Nimba County
Monrovia, Liberia
0888572572/0770572572

Jorwah Customs Business Office

Jorwah Town
Panta District
Bong County
Monrovia, Liberia
0888572572/0770572572

Yealla Customs Business Office

Yealla Town
Zorzor District
Lofa County
Monrovia, Liberia
0888572572/0770572572

Mendicorma Customs Business Office

Mendicorma Town
Foya District
Lofa County
Monrovia, Liberia
0888572572/0770572572

RURAL TAX BUSINESS OFFICES

Buchanan Tax Business Office

Buchanan City
Tubmanburg & Roberts
Street
Grand Bassa County
0888572572/0770572572

Gbarnga Tax Business Office

Gbarnga City
Bai T. Moore Boulevard,
Adjacent Dominion Church
Bong County
0888572572/0770572572

Ganta Buchanan Tax Business Office

Ganta Main Street, Opp.
Pearson School
Nimba County
0888572572/0770572572

Sanniquellie Buchanan Tax Business Office

Sanniquellie City
Circuit Court Building
Nimba County
0888572572/0770572572

Tappita Tax Business Office

Tappita City
Tappita Main Street
Nimba County
0888572572/0770572572

Zwedru Tax Business Office

Zwedru City
Zwedru County Center
Grand Gedeh County
0888572572/0770572572

Toe Tax Business Office

Toe Town
Grand Gedeh County
0888572572/0770572572

Weboo Tax Business Office

Fish Town
River Gee County
0888572572/0770572572

Harper Tax Business Office

Green & Mechlin Street,
Harper
Harper City
Maryland County
0888572572/0770572572

Pleebo Tax Business Office

Pleebo City Hall
Maryland County
0888572572/0770572572

Grand Kru Tax Business Office

Barclayville City
Administrative Building,
Grand Kru County
0888572572/0770572572

Greenville Tax Business Office

Johnstone St. Adjacent the
Prison Compound
Greenville City
Sinoe County
0888572572/0770572572

Cestos Tax Business Office

Former UNMIL Base,
Cestos City
Rivercess County
0888572572/0770572572

Kakata Tax Business Office

Administrative Compound
Kakata City
Margibi County
0888572572/0770572572

Mashall Tax Business Office

Smell-No Taste Community,
Unification City
Margibi County
0888572572/0770572572

Bensonville Tax Business Office

Gardnersville Town Hall,
Bensonville
Montserrado County
0888572572/0770572572

Robertsports Tax Business Office

Robertsport City Grass –
Field Road
Cape Mount County
0888572572/0770572572

Bo-Water Side Tax Business Office

Bo-Water Side
Grand Cape Mount County
0888572572/0770572572

Via Town #3, Tax Business Office

Tubmanburg City
Bomi County
0888572572/0770572572

Bopolu Tax Business Office

Gbarpolu County Service
Center
Bopolu City
Gbarpolu County
0888572572/0770572572

Voinjama Tax Business Office

Adjacent Monrovia Parking,
Zorzor
Voinjama City
Lofa County
0888572572/0770572572

Bazzie Quarter Tax Business Office

Kolahun Parking, Voinjama
Kolahun City
Lofa County
088572572/0770572572

New Foya Road, Tax Business Office

AG Quarter Foya
Foya City
Lofa County
0888572572/0770572572

Foya Highway Tax Business Office

Opposite Kolahun Market,
Kolahun City
Lofa County
0888572572/0770572572

URBAN SERVICE CENTERS

Temple of Justice Service Center

Capitol Bypass
Capitol Hill
Monrovia
Monteressado County
0888572572/0770572572

Ministry of Transport Service Center

Carey & Warrant Street
Central Monrovia, Liberia
0888572572/0770572572

Ministry of Commerce & Industry Service Center

Ashmun Street
Central Monrovia
0888572572/0770572572

National Elections Commission Service Center

9th Street Sinkor
Monrovia, Liberia
0888572572/0770572572

Liberia Business Association Service Center

AB Tolbert Road
Paynesville City
Montserrado County
0888572572/0770572572

Robert International Airport Service Center

Robert International Airport
Margibi County, Liberia
0888572572/0770572572

Ministry of Finance & Development Planning Service Center

Ministry of Finance &
Development Planning
Broad & Mechlin Street
Monrovia, Liberia
0888572572/0770572572

Ministry of Foreign Affairs Service Center

Ministry of Foreign Affairs
Capitol Bye Pass
Capitol Hill
Monrovia, Liberia
088572572/0770572572
Freeport of Monrovia Service Center
Freeport of Monrovia
Bushrod Island
Monrovia, Liberia
088572572/0770572572

Liberia Business Registry Service Center

Nelson Street, Front Street
Monrovia, Liberia
0888572572/0770572572

Ministry of Labor Service Center

Ministry of Labor UN Drive
Monrovia, Liberia
0888572572/0770572572

Land, Mines & Energy Service Center

Ministry of Lands, Mines and
Energy
Bassa Community
Capitol Hill
088572572/0770572572

**A
Good
Taxpayer
Is A
Nation
Builder**



Having Tax or Customs Issues ?

**WORRY
NO MORE...**

**We are here to
serve you**

Call:

**0888-572-572
0770-572-572**

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 the 15 day 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

Advance Payment on CORPORATE INCOME TAX

(2%) Covers: All Medium Taxpayers (annual income between L\$ 3,000,000 - L\$ 30,000,000) and Large Taxpayers with gross annual sales above L\$30,000,000

REAL ESTATE TAX

Due between January 1st and June 30th. Covers: All land and real 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

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www.lra.gov.lr

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CONTACT US

For tax inquiries, information and education call the following numbers:

0888572572 / 0770572572

The public is encouraged to report any misconduct, corruption and unprofessionalism of any LRA's employee using any of these numbers:

0880631093 / 0880631275

Methods of reporting to Professional Ethics Division (PED)

Call Hotline Numbers: **0886517061 / 0777517061**



LRA
LIBERIA REVENUE AUTHORITY

eReturns



Where ever you are...
What time it is...
With **eReturns**,
You can **FILE** your taxes!

Contact us at
info@lra.gov.lr

Visit us at
www.lra.gov.lr

Postal Address

*Liberia Revenue Authority
P. O. Box 1965
ELWA Junction
Paynesville City, Liberia*

Call Center Contacts

+231- (0) - 770-572-572
+231- (0) - 888-572-572

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