



# TAXPAYER BILL OF RIGHTS



## YOUR RIGHTS AS A TAXPAYER

- 1. Right to Pay Only The Correct Amount of Tax**

All taxpayers are to receive the benefits, credits, and refunds to which they are entitled to under the law and to pay no more and no less than the correct amount required under the law.

- 2. Right to Privacy and Confidentiality**

Taxpayers have the right to confidentiality of their information provided to the Liberia Revenue Authority (LRA). A taxpayer's information will be used only for purposes allowed by law. Only those persons who are authorized by law, and who require the information to administer programs and legislation, have the right to access the personal and financial information of taxpayers.

- 3. Right to Professional, Courteous, Efficient, Transparent and Fair Service**

Taxpayers are to be treated courteously and with consideration at all times, including when the LRA requests information or arranges interviews and audits. Integrity, professionalism, respect and cooperation are core values that reflect our commitment to giving taxpayers the best possible service.

- 4. Right to Complete, Clear and Timely Information**

Taxpayers have the right to complete, accurate and timely information that will explain in plain language the laws, policies and procedures regarding obligations and entitlements.

- 5. Right to Consistent Application of the Law**

The Revenue Code of Liberia Act of 2000 and all amendments including regulations pertaining thereto shall be applied consistently so that every taxpayer gets his/her/its entitlements and pays the legitimate amount.



## 6. **Right to Appeal and Judicial Review**

Taxpayers are entitled to a formal review if they believe that the Commissioner General or any officer has not applied the law correctly or that they have not received their full entitlements under the law. An Appeals Officer shall conduct a formal and impartial review. Filing an objection (an appeal in the case of assessments) will begin with an Appeals Officer. If the matter is not resolved to the taxpayer's satisfaction, the taxpayer is entitled to appeal to the Board of Tax Appeals or Tax Court.

## 7. **Right of Refusal to Pay the Full Income Tax Amounts in Disputes before you have had an Impartial Review**

A taxpayer is required to make a partial payment of thirty percent (30%) of the tax amount in dispute excluding payment of interest and penalty pending the decision of the Board of Tax Appeals. After the review, if the Board of Tax Appeals finds the taxpayer's protest to be contrary to the law or procedure, the taxpayer will be requested to make payment of the remaining seventy percent (70%) plus penalty and interest. If the Board of Tax Appeals finds the taxpayer objection or protest to be correct, the partial payment of thirty percent (30%) will be refunded and accrued interest will also be paid by the LRA.

## 8. **Right to a Service Complaint and Redress**

A taxpayer can expect that if he/she/it lodges a complaint about the service provided from the LRA, he/she/it will be listened to and given the opportunity to explain the situation.

The LRA will deal with all complaints promptly, impartially and in confidence, and it will provide a formal explanation of its findings.

## 9. **Right to Notice on Audit**

Any notice or document sent by tax authorities must be written, signed by an authorized tax official, noting the taxpayers' last name, and must carry the official stamp of the Republic of Liberia. LRA will take into account the costs of compliance when administering tax legislation. We recognize the need to minimize your cost including time.

## 10. **Right to Expect the LRA to be Accountable**

A taxpayer has the right to expect the LRA to be accountable for what it does. When a decision is made about a tax obligation, the LRA will explain that decision and inform the taxpayer about his/her/its rights and obligations in respect to that decision.

## 11. **Right to Refunds and Claims**

Taxpayers are entitled to receive the benefits, credits and refunds in accordance with the law.

They may file a claim for refund if it is established that taxes have been overpaid. The claim must be filed within 3 years from the date you file your original return or 2 years from the date the tax is paid, whichever is later. The law generally provides for interest on the refund if it is not paid within 45 days of the date the taxpayer's return is filed or claim for refund is made.

## 12. **Right to be Represented by the Person of your Choice**

A taxpayer has the right to be represented by a person of his/her/its choice in the appeal process. However, decisions from such representation shall be legally binding.



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