

REPUBLIC OF LIBERIA



SERVICE DELIVERY CHARTER

for the

LIBERIA REVENUE AUTHORITY

LIBERIA

November 30, 2024

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We are committed to providing quality services to both our internal and external customers by meeting and exceeding their expectations and needs



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LIST OF ACRONYMS

CAU	Central Assessment Unit
CTD	Customs Tax Department
DTD	Domestic Tax Division
GOL	Government of Liberia
LRA	Liberia Revenue Authority
SDC	Service Delivery Charter
TASU	Taxpayer Advocate Service Unit
TPSD	Taxpayer Service Division
OPRS	Office of Professional Responsibility Section

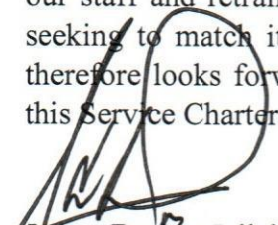
FOREWARD

Dear Customers,

We are pleased to present to you the Charter of the *Liberia Revenue Authority* for the forthcoming three years 2022-2025. The Service Delivery Charter (SDC) will serve as a guide to the public on the quantity, quality, and conditions of services that we provide. The Charter also provides information about your rights and the channels for which you can report and get redress when your rights are violated.

With this Charter, we are making a commitment to providing our services at the highest possible standards and would We'll do our best to and sure effective implementation of the Charter. we welcome feedback from the public so that we can continuously improve on these standards and by extension, the quality of our services, for the betterment of the people of Liberia.

The Liberia Revenue Authority also recognizes that the delivery of quality service can only be achieved through a motivated professional workforce. We shall, therefore, continue to invest in our staff and retrain them on a continuous basis. By outlining its commitments to you, the is seeking to match its quality of service to customers' needs. The Liberia Revenue Authority, therefore looks forward to continuous support from the public as it embarks on implementing this Service Charter.



James Dorbor Jallah
Commissioner General
Liberia Revenue Authority



ACKNOWLEDGEMENT

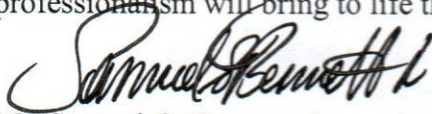
A document like this takes the collective effort of numerous stakeholders, tirelessly contributing to the initiation, information gathering processes, document completion, and most importantly, to the effective implementation of this all-important document.

Accordingly, our sincere appreciation goes to the President of the Republic of Liberia, His Excellency, President Joseph N. Boakai Sr., through whose signature initiative, the Performance Management and Compliance System (PMCS), this requirement for service excellence was instituted. Our profound appreciation also goes to the Director General of the Cabinet, Hon. Nathaniel T. Kwabo, and the staff of the Cabinet Secretariat, for their guidance and support with this noble initiative.

The development of this Charter would not have been possible without the vital technical assistance from the Consultant, Mrs. Doris Idahor, at the national level, and, at the institutional level.

Our appreciation also goes to Mr. Niasehkar Gluaseay, Assistant Commissioner for Enterprise Design, Quality Assurance and Results Division (EDQARD), Mr. Thomas B. Jallah, Manager for Enterprise Design and Results Section, and Dakamah Dahngbay, Officer of the Enterprise Design and Results Section for their valuable contribution and inputs to the development of this Charter. Your consistent focus and efforts have brought remarkable progress with the successful completion of this project.

Finally, our deepest appreciation goes to our many hardworking and dedicated staff, particularly the frontline employees, who daily represent the Liberia Revenue Authority in interfacing with our valued customers and providing quality services to meet their needs. Your efforts and professionalism will bring to life the spirit of this Service Delivery Charter.

 1/21
2025

Mr. Samuel G. Bennett, Jr.

Deputy Commissioner General for Administrative Affairs
Liberia Revenue Authority



1 INTRODUCTION

1.1 Background

The Liberia Revenue Authority is an arm of the Government of Liberia (GOL), responsible for collecting tax and non-tax revenue for Republic of Liberia.

This Service Delivery Charter (SDC) for the Liberia Revenue Authority therefore, constitutes a social contract, commitment and agreement between the Liberia Revenue Authority and citizens of Liberia. It sets out our services and responsibilities to continuously improve performance and quality of services to citizens. It enhances and fast tracks the delivery of services to improve the lives of our people. The SDC enables service beneficiaries to understand what they can expect from us, and forms the basis of engagement between the LRA and the citizens.

1.2 Rationale

The rationale for the development of this Service Charter is to guide the delivery of quality services to the people and ensure optimal utilization of limited resources in the shortest time possible. The Charter explains what LRA is supposed to provide in terms of services, as well as eligibility conditions for accessing these services. The charter will also serve as a benchmark to assess the LRA's performance, as defined by our mandate and the GOL's development plan.

The SDC shall allow the LRA to:

- Define the services offered by us to the citizens of Liberia
- Outline the service standards that underpin the services offered
- Inventory our commitments towards meeting the general and specify needs of the public.

1.3 Objectives

The objectives of this Service Delivery Charter (SDC) are to establish clear service commitments and enhance the relationship between the LRA and the citizens of Liberia. This Charter is designed to guide the institution in delivering high-quality, accessible, and responsive services. Specifically, the objectives are to:

1. **Enhance Service Delivery Culture:** Foster a culture of high standards and responsiveness within the institution, ensuring that public services are delivered effectively, efficiently, and professionally.
2. **Clarify Roles and Responsibilities:** Define the responsibilities of both the institution and service users, helping to set clear expectations and promoting accountability on both sides.
3. **Promote Accountability and Transparency:** Strengthen accountability by openly stating service standards, timelines, and processes, and by providing mechanisms for feedback and redress when standards are not met.



4. **Encourage Continuous Improvement:** Establish a foundation for ongoing improvements to service quality, informed by citizen feedback and periodic reviews of institutional performance.
5. **Strengthen Public Trust:** Build and maintain public confidence in the LRA by demonstrating commitment to service excellence and addressing public needs with integrity and fairness.
6. **Support National Development Goals:** Align institutional service delivery with the Government of Liberia's broader goals for development, good governance, and citizen engagement.
7. **Combat Corruption and Promote Ethical Standards:** Reinforce ethical standards in public service, reduce opportunities for corruption, and promote fair and equitable treatment for all citizens.

This Service Delivery Charter serves as a framework to fulfill these objectives, ensuring that the LRA operates with transparency, reliability, and a focus on citizen-centered service.

1.4 Scope of Application

This Service Delivery Charter (SDC) applies to all departments, offices, and staff members of the Liberia Revenue Authority, encompassing both central and regional levels. It is intended to guide all personnel in delivering consistent, high-quality public services to the citizens of Liberia, aligning with the standards and commitments outlined within this document.

Specifically, this Charter covers:

1. **All Service Locations:**
 - This includes the central office, regional branches, and any sub-national offices that provide public services on behalf of the LRA.
2. **All Service Personnel:**
 - The SDC applies to all staff, from frontline service providers to senior management, who interact with the public or contribute to service delivery.
3. **All Public Services Provided by the Institution:**
 - Each service offered by the LRA falls under the standards and commitments described in this Charter. It defines expected service levels, timelines, and customer care practices for all public-facing services.
4. **Interactions with All Service Users:**
 - The Charter governs the institution's interactions with all clients, including citizens, businesses, and organizations that seek or utilize services from the LRA.

This Charter establishes a unified approach to service delivery across all levels and locations of the [LRA], ensuring that every citizen receives the same high standard of service, regardless of location or point of contact.

2 WHO WE ARE

The **Liberia Revenue Authority** is a key institution within the Government of Liberia, dedicated to providing essential services to the public. Our mission is to enhance the well-being of citizens through effective service delivery, accountability, and a commitment to excellence.

The Authority is also empowered to administer the assessment and collection of revenues, account transparently, equitably, and fairly for all revenues to which the revenue laws apply, deposit all amounts assessed and collected into the Consolidated Fund and ensure compliance with the Code and concurrent regulations.

2.1 Vision

The vision of the **Liberia Revenue Authority** is “to be a model in revenue administration, promoting tax compliance and service delivery while leveraging advanced technologies”.

2.2 Mission

The mission of the Liberia Revenue Authority is “to professionally, fairly, transparently, and effectively collect lawful revenues and to facilitate legitimate trade and social protection for the people of Liberia”. Through this mission, we aim to address public needs with professionalism and dedication.

2.3 Values

Our core values are:

Service

- ❖ Demonstrate passion for professionally, fairly, and transparently meeting needs of taxpayers and other stakeholders.
- ❖ Take active responsibility for the quality of service we provide
- ❖ Assume a positive “can achieve” attitude
- ❖ Hold self and others accountable for results

Integrity

- ❖ Act ethically and with integrity
- ❖ Deal with people and issues openly, directly, respectfully, transparently, equitably, and consistent with law
- ❖ Take actions that are consistent with words (talk the talk and walk the walk).

Commitment

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We are committed to providing quality services to both our internal and external customers by meeting and exceeding their expectations and needs

- ❖ Strive to collect legitimate revenues.
- ❖ Ensure the principle of fairness in the tax system
- ❖ Execute sound revenue policies, fair and balanced enforcement for revenue growth thereby facilitating national development priorities
- ❖ Facilitate legitimate trade and commerce within our borders thus helping to ensure social protection and economic growth and development

Teamwork

- ❖ Take ownership of team goals, promote teamwork, be accountable for own part in the process and openly give and receive coaching and feedback.
- ❖ Set high performance expectations and a mindset for excellence and results
- ❖ Be innovative in identifying new opportunities and approaches for our customers and ourselves
- ❖ Embrace position change and be personally willing to undertake other responsibilities

3 OUR CUSTOMERS

The **Liberia Revenue Authority** is committed to serving a wide range of customers who rely on our services for various needs. Our customers include:

1. **Citizens of Liberia**

- All Liberian citizens, regardless of background, who seek services provided by the LRA.

2. **Residents and Non-Citizens**

- Individuals residing in Liberia who may require access to certain public services offered by the LRA.

3. **Government Entities**

- Other national, regional, and local government agencies, ministries, and commissions that collaborate with or depend on our services for public administration and governance.

4. **Businesses and Private Sector Organizations**

- Companies, non-profits, and other private sector entities that engage with the LRA for permits, licenses, compliance, or other regulatory services.

5. **Development Partners and International Organizations**

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We are committed to providing quality services to both our internal and external customers by meeting and exceeding their expectations and needs

- International organizations, NGOs, and development partners working with the Government of Liberia who depend on our services and information for project planning, implementation, and policy support.

6. Civil Society Organizations (CSOs)

- Advocacy groups, community organizations, and other CSOs that partner with or engage with the LRA to support transparency, accountability, and citizen rights.

4 OUR COMMITMENT TO YOU

The **Liberia Revenue Authority** is dedicated to providing high-quality, efficient, and transparent services to all our customers. We are committed to upholding the following standards to ensure that every interaction is productive, respectful, and responsive to your needs.

4.1 Service Guarantee

Our service guarantee ensures that we will:

- **Listen and Respond to Your Needs:** Actively listen to your questions, concerns, and feedback, and respond promptly.
- **Provide Friendly and Professional Service:** Approach every interaction with courtesy, professionalism, and a focus on helping you achieve your goals.
- **Deliver Accurate and Timely Services:** Strive for precision in all services provided and adhere to published timelines, minimizing delays whenever possible.
- **Ensure Confidentiality:** Safeguard your personal information and handle all inquiries with the utmost respect for privacy.

4.2 Service Standards

The **Liberia Revenue Authority** upholds specific standards of service excellence to ensure that our commitments are met consistently. These standards include:

- **Timely Responses:**
 - Answer phone calls within three rings.
 - Respond to emails and written inquiries within five business days.
 - Acknowledge receipt of complaints within 48 hours and provide updates throughout the resolution process.
- **Professional Conduct:**
 - Treat every customer with respect, fairness, and dignity.
 - Offer clear, accurate information, avoiding technical jargon to ensure understanding.

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We are committed to providing quality services to both our internal and external customers by meeting and exceeding their expectations and needs

- Adhere to best practices in customer service, including follow-ups to confirm satisfaction.
- **Accessibility and Inclusivity:**
 - Make services available to all citizens, including provisions for individuals with disabilities or special needs.
 - Provide information through multiple channels (e.g., online, in person, by phone) to ensure accessibility for all.
- **Commitment to Continuous Improvement:**
 - Regularly review our performance against established standards and adjust services based on customer feedback and new best practices.
 - Conduct periodic assessments and seek customer input to refine and improve our services over time.

Our commitment to you is a promise of quality and reliability. We invite you to hold us accountable to these standards and to share your experiences so that we may continue to improve and serve you better.

5 FEEDBACK AND COMPLAINTS MECHANISM

The **Liberia Revenue Authority** values your feedback and is committed to addressing any concerns promptly and effectively. Our feedback and complaints mechanism is designed to ensure that every citizen has a voice in improving our services. We welcome both positive feedback and constructive criticism to help us continuously enhance the quality of our service.

5.1 Providing Feedback

We encourage you to share your experiences with us, whether positive or negative, so that we may understand your needs and expectations better. You can provide feedback through the following channels:

- **In-Person:** Visit our customer service desk at any **LRA** office, where a representative can assist you in submitting feedback.
- **Online Form:** Access our online feedback form on our website <https://revenue.lra.gov.lr> to submit your comments, suggestions, or experiences at your convenience.
- **Email:** Send us an email at info@lra.gov.lr, and we will acknowledge receipt within 48 hours.
- **Suggestion Boxes:** Use suggestion boxes available at all of our service locations to submit anonymous feedback.

5.2 Submitting a Complaint

If our services do not meet your expectations or if you encounter any issues, please feel free to file a complaint. We are committed to addressing all complaints with urgency and transparency.

5.2.1 How to File a Complaint:

- **By Phone:** Call us at +231 – 770- 572 - 572 to speak directly with a representative who will document your complaint and assist you with next steps.
- **Written Complaint:** Submit a written complaint by mail or at our service counters, addressed to info@lra.gov.lr.
- **Complaint Form:** Access and fill out our online complaint form on our website at info@lra.gov.lr.

5.2.2 Complaint Handling Process:

1. **Acknowledgment:** We will acknowledge receipt of your complaint within 48 hours.
2. **Investigation:** Your complaint will be assigned to the relevant department for investigation. We will contact you if additional information is needed.
3. **Resolution:** We aim to resolve complaints within 21 days. If a resolution requires more time, we will provide you with regular updates.
4. **Follow-up:** After resolution, we may follow up with you to ensure satisfaction and receive any additional feedback.

5.3 Escalation Process

If you are not satisfied with the initial resolution, you may request an escalation to higher authorities within the LRA. We are committed to addressing escalated complaints with diligence to ensure a fair outcome.

5.4 Confidentiality and Anti-Retaliation

We handle all complaints and feedback with confidentiality and respect. Your feedback will not affect your access to services or result in any form of retaliation. We are committed to creating a safe environment for citizens to voice their concerns.

This feedback and complaints mechanism enables us to hear from you, respond effectively, and improve our services continuously. We value your input and are dedicated to providing the best possible service to the public.



6 WHERE WE ARE LOCATED

The Liberia Revenue Authority is committed to providing accessible services to all citizens, with multiple locations to serve the public effectively. Below are the main locations, contact information, and operating hours where our services can be accessed.

CENTRAL DEPARTMENTS	PHYSICAL LOCATION	CONTACT CT PHONE	CONTACT EMAIL	PHONE NUMBER FOR EMERGENCY CALL
	NASSCORP Building, ELWA Junction, Paynesville, Liberia			
	LRA CBO & TBO, Freeport of Liberia			
	LRA CBO & TBO, LPRC, Via Town,			
	LRA Collection Window, MFDP, Monrovia, Liberia			
KEY CONTACT ADDRESSES AT REGIONAL LEVEL				
Regional office at XXX				
Regional office at XXX				
Regional office at XXX				
Regional office at XXX				

7 OVERVIEW OF OUR SERVICES

The **Liberia Revenue Authority** is dedicated to providing a range of services to meet the needs of Liberia's citizens. This section outlines the specific services we offer, including eligibility requirements, timelines, and contact information for each department.



7.1 List of Services, Eligibility Conditions, and Timelines by Department

7.1.1 Department 1: Taxpayer Service Division (Call Center Units)

1. Answer calls on tax inquiries, response to taxpayers on social media platforms by the Liberia Revenue Authority (LRA)

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Answer taxpayers' calls and provide them with the information they request regarding their inquiries on taxes	All Taxpayers and potential taxpayers which includes legal and natural person	The cost is free for all tax payers	No requirement	Thirty (30) seconds to response to Tax Payer calls	TPSD	Marvin D. Yeahgar (marvin.yeahgar@lra.gov.lr)	Isaac B. Stevens (isaac.stevens@lra.gov.lr)	<ul style="list-style-type: none"> • Suggestion box • Email info@lra.gov.lr • Perception survey
LRA-0001	Provide tax education and response to tax inquiries and complaints on the LRA social media platforms	All Taxpayers and potential taxpayers which includes legal and natural person	The cost is free for all tax payers	Social media platform	One (1) minute to response inquiry	TPSD	Marvin D. Yeahgar (marvin.yeahgar@lra.gov.lr)	Isaac B. Stevens (isaac.stevens@lra.gov.lr)	<ul style="list-style-type: none"> • Suggestion box • Email info@lra.gov.lr • Perception survey
	Provide tax	All	The cost	No	Ten (10)	TPSD	Marvin D.	Isaac B. Stevens	<ul style="list-style-type: none"> • Suggestion

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
	education and response to tax inquiries and complaints to walk in taxpayers	Taxpayers and potential taxpayers which includes legal and natural person	is free for all taxpayers	requirements	minutes to resolve all inquiries and complaints		Yeahgar marvin.yeahgar@ira.gov.lr	- isaac.stevens@ira.gov.lr	box <ul style="list-style-type: none"> Email info@ira.gov.lr Perception survey

7.1.2 Department 2 Domestic Tax Division (Return Processing Units)

We are committed to providing quality services to both our internal and external customers by meeting and exceeding their expectations and needs

2. Process non-tax revenue bills, Capture return filed manually in the tax system, Taxpayer TIN Registration

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Process all non-tax revenue bills issued from government Ministries or Agencies	All taxpayers and potential taxpayers which includes legal and natural person	No cost	Non-tax revenue bills issued to taxpayer from a particular line Ministries or Agencies	Ten (10) minutes to complete service	RPU	Mary Kambo - mary.kambo@lra.gov.ir	Weelack Conway weelack.conway@lra.gov.ir	<ul style="list-style-type: none"> Suggestion box
LRA-0001	Process all small taxpayers return as presented by taxpayers	All small taxpayers which includes legal and natural person	No cost	Return form fill out with complete taxpayer's information and signature	10 minutes to complete service	RPU	Mary Kambo - mary.kambo@lra.gov.ir	Weelack Conway weelack.conway@lra.gov.ir	<ul style="list-style-type: none"> Suggestion box
LRA-0001	Provide TIN registration for all potential taxpayers	All potential taxpayers	No cost	For Individual Liborian/Resident: Completed LBR form - National ID, Foreigner Passport For Corporation: Completed LBR form signed and stamp by LBR	Ten (10) minutes to process TIN (Individual, Corporati	RPU	Michale Teah michael.teah@lra.gov.ir Malakai F. Adzanu	Weelack Conway weelack.conway@lra.gov.ir	<ul style="list-style-type: none"> Suggestion box

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
				<p>officer and article of Incorporation</p> <p>For Partnership: Completed LBR form, signed and stamp by LBR officer and partnership agreement,</p> <p>Sole proprietorship: Completed LRB form + all requirement for individual registration</p>	<p>on, Partners hip, Sole Proprietorship)</p> <p>Five minutes (5) to complete service</p>		<p>malakai.adzanu@ira.gov.ir</p>		
	Provide assistant to small taxpayers by capturing their returns in the LRA systems	All small taxpayers	No cost	Completed and signed return form	(Ten minutes to complete service	RPU	<p>Mary Kambo - mary.kambo@ira.gov.ir</p>	<p>Weelack Conway - weelack.conway@ira.gov.ir</p>	<ul style="list-style-type: none"> Suggestion Box

7.1.3 Department 3 Domestic Tax Division

3. Processing of Tax Clearance by the Liberia Revenue Authority (LRA)

COD E	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Processing of Tax Clearance	All compliant taxpayers	No cost	<ul style="list-style-type: none"> • Registration • Filing • Payment 	Three (3) working days to complete service at 100%	DTD	Alivina Sharpe alivina.sharpe@lra.gov.lr	Margeret Krote margeret.krote@lra.gov.lr	<ul style="list-style-type: none"> • Suggestion box

7.1.4 Department 3 Customs Tax Department (Customs Assessment Unit)

4. Assessment of all declaration electronically by the Liberia Revenue Authority (LRA)

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Receive (application) from the taxpayer electronically and assess electronic and response to them electronic with the final bill for payment	Declaration in the system	No cost	<ul style="list-style-type: none"> TIN Cleared presentation of all importation documents on the electronically 	Ten (10) minutes to complete service delivery	CAU	Amos Kollie amos.kollie@lra.gov.lr	Hashme Kromah hashme.kromah@lra.gov.lr	<ul style="list-style-type: none"> Suggestion box

7.1.5 Department 3 Customs Tax Department (Trade and Tariff Section)

Facilitation of International Trade, and Resolution of Trade dispute.

COD E	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Provide traders with necessary information and processes regarding imports and exports and upon request	Members of the Business community	No cost	<ul style="list-style-type: none"> Detailed information about the product 	One hour	Trade and Tariff Section	Genesis Kollie genesis.kollie@lr.a.gov.r	Jerry M. Diah, Sr. jerry.diah@lr.a.gov.r	Letters and emails
	Resolve trade dispute with traders and concerned parties	Traders and parties concerned	No cost	<ul style="list-style-type: none"> Present dispute document Have tax clearance Business Registration 	Five (5) working days to complete dispute	Trade and Tariff Section	Genesis Kollie genesis.kollie@lr.a.gov.r	Jerry M. Diah, Sr. jerry.diah@lr.a.gov.r	<ul style="list-style-type: none"> Letters and emails

7.1.6 Department 3 Customs Tax Department (Duty Free Section)

Investment incentive holder and concessionaire, government institution, members of National Legislature, INGOs, diplomatic Mission, Government of Liberia Projects, Religious Institutions, Educational Institutions, Medical Institutions, Executive Orders, Members of the Supreme Court Bench, Returnees / Students, NGOs.

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Provide duty free services for investment incentive holders, concessionaire, and Diplomatic Mission	Incentive holders, concessionaires and Diplomatic Mission	No Cost	MTS report Current tax clearance Business registration Bill of lading / Airway bills Involves / parting list attach with duty free forms	Two (2) working days to complete duty free service	Deputy Free Section	Assatu F. Bah assatu.bah@ira.gov.ir	Sando Raynes sando.raynes@ira.gov.ir	Suggestion Box
	Provide duty free services to government Institution, Government projects, Medical Institutions,	Duty Free applicant		Formal letter of request to the CG Attached import documents	Five (5) working days to complete service	Duty Section	Assatu Bah assatu.bah@ira.gov.ir	Sando Raynes sando.raynes@ira.gov.ir	<ul style="list-style-type: none"> Suggestion Box

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
	Educational institutions, Members of National legislature, Member of the Supreme Bench, Religious institutions, INGOs, NGOs, Returnees / Students and Executive Orders			List of contracts where necessary Certificate of accreditation from MFDP Tax Clearance Business registration					

7.1.7 Department 3 Technical Affairs Reporting Office (Office of Professional Responsibility Section)

Provide Licenses to Tax Practitioners and Customs Brokers

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Issue License to Customs Brokers and Tax practitioners within the Republic of Liberia	Brokers and Tax practitioners must be tested before licenses are issued	Professional license fee is 100.00 USD	Present a tax practitioner training certificate Present a customs broker training certificate	One (1) working day to complete service	OPRS	Roosevelt Fornati Hanky roosevelt.hanky@ira.gov.lr	James Y. Gayflor james.gayflor@ira.gov.lr	Find Customs Brokers and Tax Practitioner App to applaud or complain the services.

7.1.8 Department 3 Commissioner General Direct Report office (Taxpayer Advocate Service Unit (TASU))

Resolve taxpayer complaint, and answer to taxpayers' enquiry on collection of due process

CODE	Services provided to the general public	Eligibility and conditions	Cost of service	Other Requirements	Time it takes to get service	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email	Feedback channels
LRA-0001	Resolve taxpayers' complaint with tax administrators	Taxpayer	No cost	Fill in 911 forms / willing to explain verbally	Three (3) to Five (5) working days to complete service	TASU	Sarah Lamin sarah.lamin@ira.gov.lr	Somo Howard somo.howard@ira.gov.lr	tasu@ira.gov.lr legal.lira.gov.lr 0881-95-94-75 / 0778 - 95 -94-75
	Provide answer to taxpayers' enquiry on Collection Due Process (CDP).	Taxpayer	No cost	Register taxpayer	One (1) minute to complete service	TASU	Sarah Lamin sarah.lamin@ira.gov.lr	Somo Howard Somo.howard@ira.gov.lr	tasu@ira.gov.lr legal.lira.gov.lr 0881-95-94-75 / 0778 - 95 -94-75

8 YOUR RIGHTS & OBLIGATIONS AS A SERVICE USER

8.1 Your Rights as a Service User

As a service user, you have the following rights:

- **Right to Quality Service:** Receive efficient, timely, and respectful service in all interactions.
- **Right to Information:** Access clear information regarding services, requirements, and timelines.
- **Right to Privacy:** Have your personal data handled with confidentiality and in accordance with data protection laws.
- **Right to Redress:** Lodge complaints and receive appropriate and timely responses to resolve issues.

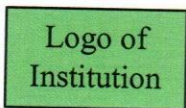
8.2 Your Obligations as a Service User

To help us serve you better, we ask that you:

- **Provide Accurate Information:** Ensure that all documentation and information submitted are complete and accurate.
- **Respect Service Protocols:** Follow the established procedures for each service to facilitate smooth processing.
- **Maintain Courtesy:** Treat staff members with respect and patience, as we are committed to helping you.

9 ANNEXES

9.1 Sample Feedback Form:



**Liberia Revenue Authority
Republic of Liberia
Customer Service Feedback Form**

We value your feedback and are committed to improving our services. Please use this form to share your experience with us. Your comments help us serve you better.

Name:	
Date of Service:	
Service Department:	
Feedback/Comments:	
Suggestions for Improvement:	
Contact Information (optional for follow-up):	

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We are committed to providing quality services to both our internal and external customers by meeting and exceeding their expectations and needs

