

**Liberia Revenue Authority**  
 Revenue House, ELWA Junction  
 Paynesville, Liberia

## Service Delivery Charter

### Our 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.

### Our 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".

### Our Core Values:

- ◆ Service
- ◆ Integrity
- ◆ Commitment
- ◆ Teamwork

## Our Key Services

Taxpayer Services Division				
Service	Eligibility	Cost	Timeline	Contact Point
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 taxpayers	Thirty (30) seconds to response Taxpayer calls	<a href="mailto:isaac.stevens@lra.gov.lr">isaac.stevens@lra.gov.lr</a> <b>Isaac B. Stevens</b>
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 taxpayers	One (1) minute to response inquiry	
Provide tax education and response to tax inquiries and complaints to walk-in taxpayers			Ten (10) minutes to resolve all inquiries and complaints	

Domestic Tax Division - Tax Clearance Center				
Service	Eligibility	Cost	Timeline	Contact Point
<b>Processing of Tax Clearance</b>	All compliant taxpayers	No Cost	Three (3) working days to complete service at 100%	<b>Margaret Krote</b> <a href="mailto:margaret.krote@lra.gov.lr">margaret.krote@lra.gov.lr</a>

Office of Professional Responsibility Section				
Service	Eligibility	Cost	Timeline	Contact Point
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 100.00USD	One (1) working day to complete service	<b>James Y. Gayflor</b> <a href="mailto:james.gayflor@lra.gov.lr">james.gayflor@lra.gov.lr</a>

## Domestic Tax Division - Returns Processing

Service	Eligibility	Cost	Timeline	Contact Point
Process all non-tax revenue bills issued from government Ministries or Agencylies.	All taxpayers and potential taxpayers which includes legal and natural person	The cost is free for all taxpayers	Ten (10) minutes to complete service	<b>Weelack Conway</b> <a href="mailto:weelack.conway@lra.gov.lr">weelack.conway@lra.gov.lr</a>
Process all small taxpayers return as presented by taxpayers	All small taxpayers which includes legal and natural person	No cost	Ten (10) minutes to complete service	
Provide TIN registration for all potential taxpayers	All potential taxpayers	No cost	Ten (10) minutes to process TIN (Individual)	
Provide assistance to small taxpayers by capturing their returns in the LRA systems	All small taxpayers	No cost	Ten (10) minutes to complete service	
Forms signed and stamped by LBR officer and article of Incorporation  <b>For Partnership:</b> Completed LBR form, signed and stamp by LBR officer and partnership agreement.  <b>Sole proprietorship:</b> Completed LBR form + all requirements for Individual, Corporation, Partnership, or Sole Proprietorship.	All potential taxpayers	No cost	Five minutes (5) to complete service	<b>Malakai F. Adzanu</b> <a href="mailto:malakai.adzanu@lra.gov.lr">malakai.adzanu@lra.gov.lr</a>

## Taxpayer Advocate Service Unit (TASU)

Service	Eligibility	Cost	Timeline	Contact Point
Resolve taxpayers' complaint with tax administrators	Taxpayer	No cost	Three (3) to Five (5) working days to complete service	<b>Somo G. Howard</b> <a href="mailto:somo.howard@lra.gov.lr">somo.howard@lra.gov.lr</a>
Provide answer to taxpayers' enquiry on Collection Due Process (CDP).	Taxpayer	No cost	One (1) minute to complete service	

## Customs Department (Customs Assessment Unit)

Service	Eligibility	Cost	Timeline	Contact Point
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	Ten (10) minutes to complete service delivery	<b>Hashme Kromah</b> <a href="mailto:hashme.kromah@lra.gov.lr">hashme.kromah@lra.gov.lr</a>

## Customs Department (Trade and Tariff Section)

Service	Eligibility	Cost	Timeline	Contact Point
Provide traders with necessary information and processes regarding imports and exports and upon request	Members of the Business community	No cost	One (1) hour	<a href="mailto:jerry.diah@lra.gov.lr">jerry.diah@lra.gov.lr</a> <b>Jerry M. Diah, Sr</b>
Resolve trade dispute with traders and concerned parties	Traders & parties concerned	No cost	Five (5) working days to complete dispute	

## Customs Department (Duty Free Section)

Service	Eligibility	Cost	Timeline	Contact Point
Provide duty free services for investment incentive holders, concessionaires, and Diplomatic Missions.	Incentive holders, concessionaires and Diplomatic Missions	No cost	Two (2) working days to complete duty free service	<b>Sando Raynes</b> <a href="mailto:sando.raynes@lra.gov.lr">sando.raynes@lra.gov.lr</a>
Provide duty free services to government Institution, Government projects, Medical Institutions.	Duty Free Applicants	No cost	Five (5) working days to complete service	
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	No cost		

### ***We Commit to:***

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, namely:

- Listen and timely Responses to your needs
- Provide Friendly and Professional Service
- Accessibility and Inclusivity
- Commitment to continuous Improvement

### ***How You Can Reach Us:***

We value your feedback and are committed to improving our services.

In Person:	Visit our Customer Service Desk at Head Office or an Enrolment Centre
Phone:	0770-572-572
Suggestion Boxes:	Available at all service locations.
Email:	<a href="mailto:info@lra.gov.lr">info@lra.gov.lr</a>
Website:	<a href="http://www.lra.gov.lr">www.lra.gov.lr</a>
Facebook:	Liberia Revenue Authority
LinkedIn:	
YouTube:	
X (formerly Twitter):	



# Service Delivery Charter

## Other Services We Offer



<b>RESPONSE TO GENERAL INQUIRIES</b>	<b>TIMEFRAME</b>
Email - info@lra.gov.lr	24 Working Hours
Letter	3 Working Days
Letters Requiring Investigation	14-30 Working Days
Telephone	Immediate
In Person	30 Minutes
<b>PROVISION OF FORMS AND INFORMATION</b>	<b>TIMEFRAME</b>
Electronic	Immediate
Printed/Hard Copy	Immediate
Website	Updated as Necessary
Workshops and Seminars	Quarterly
Tax Consultation Hotline	Immediate
Revenue Collection Report	20th Day of preceding Month
Duty Free Report	
Trade Statistics	
Annual Report	6 Months after close of year



## Service Delivery Charter

### Our Core Services



<b>Taxpayer Services Division</b>	
<b>SPECIFIC SERVICES</b>	<b>TIMEFRAME</b>
Registration of Taxpayer	15 Minutes
Registration of Property	30 Minutes
Processing of Tax Returns	15 Minutes
Processing of Bulk Tax Returns	1 Day
Processing of Electronic Payment Receipts	3 Working Days
<b>Domestic Tax Department</b>	
<b>SPECIFIC SERVICES</b>	<b>TIMEFRAME</b>
Issuance of Tax Clearance Certificate	4 Working Days
Refund Processing (Overpayment of Tax Liability with the Filing of a Refund Claim)	90 Days (after certification)
Refund Processing (Net Operating Loss Carryforward)	5 Years Carryforward (after certification)
Tax Account Statement	2 Hours (if TAS is working properly)
<b>Customs Department</b>	
<b>SPECIFIC SERVICES</b>	<b>TIMEFRAME</b>
<b>Customs Clearance</b>	
At Airport Terminal (Green Lane)	6 Hours
At Airport Terminal (Red Lane, with Cargo)	1 Day
Special Permit / Release (Seaport)	4 Hours
Special Permit / Release (All Other Ports)	3 Hours
Customs Clearance (Land Border Ports)	1 Day
Duty Free Processing at LRA Headquarters	3 Days
Customs Clearance at Seaports (Automated Environment)	
Green Lane	3 working days
Blue Lane	3 working days
Yellow Lane	7 working days
Red Lane	10 working days