



Service Delivery Charter

public needs with
professionalism and
dedication.

Our Vision:

The vision of the Liberia
Revenue Authority is "to be
a model in revenue
administration, promoting

- Service
- Integrity
- Commitment
- Teamwork

Our Core Values:

The mission of the Liberia
Revenue Authority is "to
professionally, fairly,
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

tax compliance and service
delivery while leveraging
advanced technologies".

Our Key Services

Taxpayer Services Division

Service	Answer taxpayers' calls and provide them with the information they request regarding their inquiries on taxes)
Eligibility	All Taxpayers and potential taxpayers which includes legal and natural person
Cost	The cost is free for all taxpayers
Timeline	Thirty (30) seconds to response Taxpayer calls
Contact Point	Isaac B. Stevens – (isaac.stevens@lra.gov.lr)

Domestic Tax Division (Return Processing Unit)

Provide tax education and response to tax inquiries and complaints on the LRA social media platforms	Provide tax education and response to tax inquiries and complaints to walk in taxpayers
All Taxpayers and potential taxpayers which includes legal and natural person	All Taxpayers and potential taxpayers which includes legal and natural person
The cost is free for all taxpayers	The cost is free for all taxpayers
One (1) minute to response inquiry	Ten (10) minutes to resolve all inquiries and complaints
Isaac B. Stevens – Isaac.stevens@lra.gov.lr	Isaac B. Stevens – Isaac.stevens@lra.gov.lr
Process all non-tax revenue bills issued from government Ministries or Agencies	Process all small taxpayers return as presented by taxpayers
All taxpayers and potential taxpayers which includes legal and natural person	All small taxpayers which includes legal and natural person
All taxpayers and potential taxpayers	All potential taxpayers
Eligibility	No cost
The cost is free for all taxpayers	No cost
Cost	No cost
Ten (10) minutes to complete service	10 minutes to complete service
Timeline	Ten (10) minutes to process TIN (Individual)
Five minutes (5) to complete service	No cost
Malakai F. Adzanu malakai.adzanu@lra.gov.lr	Weelack Conway – weelack.conway@lra.gov.lr
form signed and stamp by LBR officer and article of Incorporation For Partnership: Completed LBR form, signed and stamp by LBR officer and partnership agreement, Sole proprietorship:	Provide TIN registration for all potential taxpayers

Completed LRB form + all requirement for individual, Corporation, Partnership, Sole Proprietorship)	Provide assistance to small taxpayers by capturing their returns in the LRA systems	All small taxpayers	No cost	(Ten minutes to complete service	Weelack Conway – weelack.conway@ira.gov.lr
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Department 3 Domestic Tax Division (Processing of Tax Clearance)

Service	Processing of Tax Clearance	Eligibility	Cost	Timeline	Contact Point
		All compliant taxpayers	No cost	Three (3) working days to complete service at 100%	Margaret Krote margaret.krote@ira.gov.lr

Department 3 Customs Tax Department (Customs Assessment Unit)

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

Service	Receive (application) from the taxpayer electronically and assess electronic them electronic with the final bill for payment	Eligibility	Cost	Timeline	Contact Point
		Declaration in the system	No cost	Ten (10) minutes to complete service delivery	Hashme Kromah hashme.kromah@ira.gov.lr

Customs Tax Department (Trade and Tariff Section)

Facilitation of International Trade, and Resolution of Trade disputes.

Service	Provide traders with necessary information and processes regarding imports and exports and upon request	Resolve trade dispute with traders and concerned parties
Eligibility	Members of the Business community	Traders and parties concerned
Cost	No cost	
Timeline	One hour	Five (5) working days to complete dispute
Contact Point	Jerry M. Diah, Sr. – jerry.diah@ira.gov.ly	Jerry M. Diah, Sr. – jerry.diah@ira.gov.ly

Department 3 Customs Tax Department (Duty Free Section)

Service	Provide duty free services for incentive holders, concessionaires, and Diplomatic Mission	Provide duty free services to government Institution, Government projects, Medical Institutions,	Educational institutions, Members of the National legislature, Member of the Supreme Bench, Religious institutions, INGOs, NGOs, Returnees / Students and Executive Orders
Eligibility	Incentive holders, concessionaires and Diplomatic Mission	Duty applicant	List of contracts where necessary of Certificate of accreditation from MFDP Tax Clearance Business registration
Cost	No cost	No cost	
Timeline	Two (2) working days to complete duty free service	Five (5) working days to complete service	
Contact Point	Sando Raynes sando.raynes@ira.gov.ly	Sando Raynes sando.raynes@ira.gov.ly	

Technical Affairs Reporting Office (Office of Professional Responsibility Section)

Service	Issue License to Customs Brokers and Tax practitioners within the Republic of Liberia
Eligibility	Brokers and Tax practitioners must be tested before licenses are issued
Cost	Professional license fee is 100.00USD
Timeline	One (1) working day to complete service
Contact Point	James Y. Gayflor james.gayflor@lra.gov.lr

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

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

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

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

Email: www.lra.gov.lr

Suggestion Boxes: Available at all service

locations.

Facebook: Liberia Revenue Authority

Service Delivery Charter

Other Services We Offer



RESPONSE TO GENERAL INQUIRIES		TIMEFRAME
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	
PROVISION OF FORMS AND INFORMATION		TIMEFRAME
Electronic	Immediate	
Printed/Hard Copy	Immediate	
Website	Updated as Necessary	
Workshops and Seminars	Quarterly	
Tax Consultation Hotline	Immediate	
Revenue Collection Report		
Duty Free Report		
Trade Statistics		
Annual Report	6 Months after close of year	
	20th Day of preceding Month	

Service Delivery Charter

Our Core Services



Taxpayer Services Division	
SPECIFIC SERVICES	
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
Domestic Tax Department	
SPECIFIC SERVICES	
Issuance of Tax Clearance Certificate	4 Working Days
Refund Processing	90 Days
(Overpayment of Tax Liability with the Filing of a Refund Claim)	(after certification)
Refund Processing	5 Years Carryforward
(Net Operating Loss Carryforward)	(after certification)
Tax Account Statement	2 Hours
	(if TAS is working properly)
Customs Department	
SPECIFIC SERVICES	
Customs Clearance	TIMEFRAME
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)	3 working days
Green Lane	3 working days
Blue Lane	7 working days
Yellow Lane	10 working days
Red Lane	