



# CUSTOMER CHARTER MUTUAL EXPECTATIONS

**We will foster voluntary compliance with the tax laws by providing clear, complete, accurate and timely guidance to taxpayers to help them understand and meet their obligations under the Liberia Revenue Code and related revenue laws.**

#	Standard	Explanation
1.	<b>Consistency, Transparency, Equity, and Confidentiality</b>	<ul style="list-style-type: none"> <li>√ <b>LRA will administer the law fairly, transparently, equitably, and consistently and will seek to collect only the lawful and correct amount of tax or duty.</b></li> <li>√ <b>LRA will keep information received in confidence with care and ensure that confidential information will not be disclosed except provided by law.</b></li> </ul>
2.	<b>Information and Assistance</b>	<p><b>You can expect:</b></p> <ul style="list-style-type: none"> <li>√ <b>To receive necessary information and all reasonable assistance to enable you to clearly understand the requirements in order to meet your tax and customs obligations and to claim any entitlement and credit under the law.</b></li> </ul> <p><b>We expect you:</b></p> <ul style="list-style-type: none"> <li>√ <b>To provide true and correct information in all your engagements with the LRA and to timely inform LRA of any development (such as address change, change of shareholders, commencement or cessation of business) that are related to your tax and customs affairs.</b></li> </ul>
3.	<b>Courtesy and Cooperation</b>	<p><b>You can expect:</b></p> <ul style="list-style-type: none"> <li>√ <b>To be treated courteously, and in a non-discriminatory way.</b></li> </ul> <p><b>We expect you:</b></p> <ul style="list-style-type: none"> <li>√ <b>To treat LRA officials with courtesy and cooperation.</b></li> </ul>
4.	<b>Compliance</b>	<p><b>You can expect:</b></p> <ul style="list-style-type: none"> <li>√ <b>That the LRA will administer the Liberia Revenue Code and related laws in a manner that will maximize voluntary compliance and will enforce compliance if and when necessary.</b></li> </ul> <p><b>We expect you:</b></p> <ul style="list-style-type: none"> <li>√ <b>To maintain proper records and accounts, and to ensure that your returns and declarations are completed fully, truthfully, accurately and timely, that you use the proper LRA forms, and that you provide the required documents pursuant to law.</b></li> </ul>
5.	<b>Presumption of Honesty</b>	<p><b>You can expect:</b></p> <ul style="list-style-type: none"> <li>√ <b>To be treated as honest in your dealings with the LRA unless there is clear reason to believe otherwise as it is LRA's legal mandate to ensure you comply with tax, customs, and related revenue laws.</b></li> </ul> <p><b>We expect you:</b></p> <ul style="list-style-type: none"> <li>√ <b>To deal honestly with the LRA by declaring truthfully the tax and duty which you are required to pay and to seek only those entitlements and credits due you under the law.</b></li> </ul>
6.	<b>Complaints, Reviews, and Appeals</b>	<p><b>You can expect:</b></p> <ul style="list-style-type: none"> <li>√ <b>That there shall be comprehensive complaints and appeal procedures open to all customers of the LRA.</b></li> <li>√ <b>That if you make a complaint, the LRA will deal with it promptly, impartially, and in confidence, that you will retain your rights to file, within the statutory time limit, any formal appeal to the Board of Tax Appeals against assessments and determinations made by the LRA.</b></li> </ul> <p><b>We expect you:</b></p> <ul style="list-style-type: none"> <li>√ <b>To, if you have a complaint, file it with the LRA using available avenues such as <a href="http://www.lra.gov.lr">www.lra.gov.lr</a>, by email to <a href="mailto:customerservice@lra.gov.lr">customerservice@lra.gov.lr</a>, or <a href="http://lra.gov.lr/file-a-protest/">http://lra.gov.lr/file-a-protest/</a>, write a formal letter, text, or call our Professional Ethics Division at 0880631093 or 0880631259, or visit our nearest LRA Business Office, or our Headquarters, at ELWA Junction.</b></li> </ul>