

Laurania Tax Dispute Resolution and Appeals Act (LTDRA)

March/12/2019

Preamble:

1. The purpose of this Act is to establish a fair and efficient system for the resolution of tax disputes and appeals in the Republic of Laurania. It aims to promote taxpayer compliance, protect taxpayers' rights, and uphold the integrity of the tax administration.

Section I: Definitions

2. **Tax Dispute:** A disagreement between a taxpayer and the tax administration regarding the assessment, collection, or refund of taxes.
3. **Tax Appeal:** A formal request by a taxpayer to review a tax dispute decision made by the tax administration.
4. **Taxpayer:** Any individual, corporation, partnership, or other legal entity subject to taxation under Lauranian law.
5. **Tax Administration:** The Lauranian Revenue Service (LRS), responsible for administering and enforcing tax laws in Laurania.

Section II: Tax Dispute Resolution Process

6. A taxpayer may initiate the tax dispute resolution process by submitting a written request to the LRS within 60 days of receiving a tax assessment or decision.
7. The LRS shall review the taxpayer's request and supporting documentation and issue a written determination within 90 days.
8. If the taxpayer disagrees with the LRS's determination, they may submit a written appeal to the Tax Dispute Resolution Board (TDRB) within 30 days of receiving the determination.

Section III: Tax Dispute Resolution Board (TDRB)

9. The TDRB is an independent body responsible for reviewing tax appeals and issuing final decisions on tax disputes.
10. The TDRB shall consist of five members, appointed by the President of Laurania for a term of five years, and confirmed by the Senate.
11. TDRB members shall have expertise in tax law, accounting, and/or economics, and shall not have any conflicts of interest with the taxpayers or the tax administration.

Section IV: Tax Appeal Procedures

12. A taxpayer may submit an appeal to the TDRB by providing a written statement detailing the basis for their disagreement, along with any supporting documentation.

13. The TDRB shall review the appeal and may request additional information from the taxpayer or the LRS, as needed.
14. The TDRB shall hold a hearing, in which the taxpayer and the LRS may present their cases and submit evidence. Hearings shall be open to the public, unless the TDRB determines that a closed hearing is necessary to protect sensitive information.
15. The TDRB shall issue a written decision within 120 days of receiving the appeal, detailing the reasons for its determination and any adjustments to the taxpayer's tax liability.
16. The TDRB's decision shall be final and binding on both the taxpayer and the LRS, subject to judicial review.

Section V: Judicial Review

17. A taxpayer or the LRS may seek judicial review of a TDRB decision by filing a petition with the Lauranian Supreme Court within 30 days of receiving the TDRB's decision.
18. The Supreme Court shall review the TDRB's decision for compliance with Lauranian tax laws and regulations, and may uphold, modify, or reverse the decision.
19. The Supreme Court's decision shall be final and binding on both the taxpayer and the LRS.

Section VI: Miscellaneous Provisions

20. The LRS shall develop and implement taxpayer education and outreach programs to ensure taxpayers are aware of their rights and responsibilities under this Act.
21. The LRS shall periodically review and update its procedures to promote fairness, efficiency, and transparency in the tax dispute resolution process.
22. This Act shall be effective on the date of its enactment, and shall apply to tax disputes and appeals arising on or after that date.

Section VII: Penalties and Interest

23. If the TDRB or the Supreme Court determines that a taxpayer has underpaid their taxes, the taxpayer shall be liable for the unpaid tax amount plus interest, calculated from the due date of the tax return to the date the outstanding tax is paid in full.
24. The LRS may impose penalties on taxpayers for late filing, late payment, negligence, or fraud, in accordance with Lauranian tax laws and regulations. Penalties may be reduced or waived if the taxpayer can demonstrate reasonable cause for their noncompliance.
25. If the TDRB or the Supreme Court determines that a taxpayer has overpaid their taxes, the LRS shall refund the overpaid amount plus interest, calculated from the date the overpayment was made to the date the refund is issued.

Section VIII: Taxpayer Advocate

26. The Taxpayer Advocate is an independent office within the LRS, responsible for assisting taxpayers in resolving problems with the LRS, identifying systemic issues affecting taxpayer rights, and proposing administrative and legislative solutions to improve the tax system.
27. The Taxpayer Advocate shall report directly to the President of Laurania and shall be appointed for a term of five years.

28. Taxpayers may contact the Taxpayer Advocate for assistance in resolving tax disputes with the LRS, particularly in cases where the taxpayer has exhausted all other administrative remedies or is facing significant financial hardship.

Section IX: Confidentiality and Disclosure of Tax Information

29. Taxpayer information, including tax returns, financial statements, and supporting documentation, shall be treated as confidential by the LRS, the TDRB, and the Taxpayer Advocate, and shall not be disclosed to third parties, except as authorized by Lauranian law or upon the taxpayer's written consent.
30. The LRS, the TDRB, and the Taxpayer Advocate may share taxpayer information with each other and with other government agencies, as necessary to carry out their duties under this Act and other Lauranian tax laws and regulations.

Section X: Amendments and Regulations

31. This Act may be amended by a majority vote of the Lauranian Parliament and the approval of the President of Laurania.
32. The LRS, in consultation with the TDRB and the Taxpayer Advocate, shall issue regulations to implement this Act, consistent with Lauranian tax laws and the principles of fairness, efficiency, and transparency.