

TAXPAYERS' CHARTER

ESSENTIALS

The Taxpayers' Charter outlines your rights and explains what you can expect in all your dealings with us.

**Your Obligations -
What we expect of you**



Be truthful

We expect you to:

- Give us correct information and act within the law
- Give us all the relevant facts and circumstances
- Answer questions accurately, completely and honestly



Keep records

We expect you to:

- Keep complete and accurate records
- Keep records for six (6) years



Take reasonable care

We expect you to:

- Meet your obligations
- Be responsible for correct



**Federated States of Micronesia
Customs and Tax Administration**

**Your Rights -
What you can expect from us**

Fair and reasonable

We will treat you with courtesy and respect, and consider your personal circumstances where relevant.

Honest

We will treat you as being honest and give you an opportunity to explain any discrepancies.

Professional Service and assistance:

We will:

- Provide advice that meets your needs
- Explain our responses to your enquiries and requests
- Get back to you when we say we will and at the time that suits you
- Make sure you are dealing with someone who can help.

Representation

You can get help with your affairs and someone to deal with us on your behalf, but you must tell us who it's going to be. You are still responsible for ensuring the information given to us is accurate.

Privacy

We will respect your privacy and keep your information confidential.

Confidentiality

We take security and privacy of your personal information seriously. We ensure your data is secure and safe.

Information access

We will:

information, even if someone else is representing you



Lodge by the due date

We expect you to:

- Lodge all information on time
- Contact us before the due date if you cannot lodge on time



Pay by the due date

We expect you to:

- Pay due amounts on time



Be cooperative

We expect you to:

- Treat us with the same courtesy, consideration, and respect we are expected to give you

- Update your personal information when you ask us to
- Give you access to information about you, if lawful
- Give you access to information that helps us make decisions

Help

We aim to help you understand your rights and obligations.

Decisions

When making decisions about you we will:

- Inform you of your rights or obligations
- Keep you informed of our progress

Your right to question

We will outline your options if you want a decision or action reviewed, including legal review rights and the formal compliant process. We will:

- Try to resolve problems quickly and fairly
- Keep you informed of progress

Easy for you to comply

We will:

- Make your obligations, and how to meet them, easy to understand
- Develop products and services that are easy to use
- Design products and services for the community

