

RULES OF TAX COURTS

Rule 1. TAX COURT AND TAX DIVISION OF THE CIRCUIT COURT APPLICABILITY

These Rules shall be applicable and enforceable by the Tax Court established in Montserrado County and the Tax Division of the Circuit Courts in each county and/or other subdivision within the Republic of Liberia as established by Act of Legislature.

Resident Judge of a Circuit or Circuit Judge assigned to preside over a Circuit Court in a county other than Montserrado County shall preside over the Tax Division of the Circuit Court in the hearing and disposition of all matters cognizable before the Tax Court during the Quarterly Session or during Chamber Session.

When the Circuit Court is in regular Jury Session, and a matter for the Tax Court is reached for hearing, the procedure shall be that the Judge presiding shall order the Sheriff to recess the Court in law and open in the Tax Division, vice versa. The Order must be recorded and reflected in the minutes of the Court.

JURISDICTION

The Tax Court shall have Original and appellate jurisdiction including Admiralty Jurisdiction as is necessary to carry out its functions.

Rule 2. ORIGINAL JURISDICTION

The Tax Court shall have exclusive original jurisdiction over civil penalties and such other original civil jurisdiction as is expressly conferred on the Tax Court by the Revenue and Finance Law.

APPELLATE JURISDICTION

The Tax Court shall have exclusive jurisdiction to review final administration determination of assessments of taxes, license fees and other imports, valuations made for the denials of claims for refund levity respect to taxes, license fees and other imposts assessed by the Republic of Liberia or any of its political subdivisions or agencies in accordance with the Revenue and Finance Law.

Rule 3. ENFORCEMENT OF JUDGMENT

Except as otherwise provided by law, the procedure and method of enforcement of judgment in civil matters in the Circuit Court, shall be the same as in the Tax Court.

Rule 4. APPEAL

Appeals from the decision and other determinations of the Tax Court shall be to the Supreme Court by the same procedure governing the taking of appeals from the Circuit Court as provided in Chapter 51 of the Civil Procedure Law, Tit. 1, Revised.

Rule 5. FEES

If the Rules of Court provide fees to be paid in the Circuit and other courts of this level, the same shall be paid in the Tax Court to facilitate the operation of the court.

Rule 6. FINES FOR CONTEMPT

The Tax Court may impose fine for contempt not exceeding \$100.00 or commit to jail for a period of not more than 30 days in liquidation of the time.

Rule 7. QUARTERLY REPORT TO THE CHIEF JUSTICE

The Tax Court shall submit a Quarterly report to the Chief Justice through the office of the Court Administrator showing the following:

1. The number of cases on the docket during the quarter;
2. The number of cases heard and disposed of;
3. The number of cases appealed to the Supreme Court;
4. The number of cases filed during the quarter; and
5. Any additional information as to the administration and running of the court.