



TAX PAYER RIGHTS

The tax payer has the right to:

- Be informed and assisted on any personal income tax matter.
- Be given tax payer tax identification number (TIN) free of charge.
- Object to tax assessment within 30 days.
- Appeal against a notice of refusal to amend an assessment.
- Be issued a tax clearance certificate upon settlement of tax liabilities or be given notice of denial within two (2) weeks of application.
- Demand for proper identification from any person claiming to be an official of KIRS.
- Be granted refund on excess tax paid after proper auditing with the option to offset future tax liability.