

Summary
A General Merchandising Company Protest
Protests and Objections Unit
September 11, 2017

On April 19, 2017, AAA, a taxpayer wrote the Commissioner General for refund on excess payment made on brown eggs and fruit and vegetable juices it imported into the country. In the communication, the taxpayer complained that it was charged additional tax (excise tax) on eggs and fruit and vegetable juices it brought into the country.

The Protest Panel¹ denied the refund claims on the following grounds:

1. That the Excise Tax Regulation for eggs was in force at the time.
2. That the 2016 tax amendment imposed excise tax on all non-alcoholic beverages imported into Liberia other than water.

¹ Hearing Panel of the Protests and Objections Unit of the Liberia Revenue Authority is composed of four members: Manager of the unit, Special Counsel/Consultant, Protest Officer and Paralegal. The hearing was held with representatives from both the Customs Department and the Taxpayer being present