

Summary
WEST CONSTRUCTION LIB, INC Protest
Protests and Objections Unit
August 8, 2016

On May 11, 2016, ENAG, Con. (ENAG) on behalf of *West Construction (Lib), Inc. (West)* filed a protest in the Office of the Chief Counsel against an audit assessment bill for the period 2014.

In that letter, ENAG indicated that West Construction USA had construction contracts in Liberia. Those contracts were subcontracted to West, but rather than the subcontract values, the auditors considered the entire values of the original contract as revenues of West. ENAG also complained that the auditors erroneously disallowed the expenses that West Construction USA incurred.

During the hearing, the Protest Panel¹ requested that ENAG submit supporting documents for the subcontract costs and the expenses of West Construction US but it failed to honor the request.

From the review of the facts and applicable law, the Hearing Panel concluded that the auditors' audit assessment of US \$ 213, 339.30 be enforced since the taxpayer failed to show evidence.

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