

**Summary**  
**ALB BUSINESS CENTER Protest**  
**Protests and Objections Unit**  
**August 30, 2016**

On January 13, 2016, BICON, INC wrote a protest on behalf of its client, *A.L.B. Business Center (ALB)* to the Liberia Revenue Authority (LRA) referencing a short bill number 149 issued to their client, A.L.B Business Center.

The bill reflects two (2) shipments in 2010 and 2013 on SAD Numbers C-1385 and C--7436 respectively. BICON, INC in its communication to LRA contended that its client ALB has been penalized twice for destination inspection on bill number 149, both on values declared at the frontier, ten percent and again ten percent on DI-CRF values and LD400, 000.00 on the same shipments for untrue declaration.

During the hearing<sup>1</sup>, Post Clearance Audit (PCA) argued that their action was justified in that the entity failed to comply with pre-shipment inspection requirement on the two shipments and that they also untruthfully declared on those two shipments. PCA maintained that these actions are in violation of Regulation No. 14247-1/MOF/R/JANUARY 1, 2008 and Section 1608(c) of the Liberia Revenue Code.

In its ruling, the Hearing Panel<sup>2</sup> concluded that LRA through its Post Clearance Audit Unit (PCA) acted consistent with section 1608 of the Code, which allows LD200, 000.00 on each offence for untrue declaration and the application of ten (10) percent non-compliance PSI penalty on undeclared portions of ALB consignments does not amount to double penalty, but is consistent with Administrative Regulation No. 14247-1/MOF/JANUARY 2008.

The Panel ruled that ALB should be made to pay the lawful penalty of LD400, 000.00 for untrue declaration of its consignments in 2010 and 2013, and also be made to pay the applied PSI non-compliance penalty and other applicable customs duties pursuant to the Code.

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<sup>1</sup> The hearing was held with representatives from both the Post Clearance Audit Unit and BICON Inc. being present.

<sup>2</sup> 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.