

**Summary**  
**CAMPBELL CLEARING AND FORWARDING CORPORATION Protest**  
**Protests and Objections Unit**  
**June 3, 2016**

In carrying out its function, the Post Clearance Audit (PCA) Unit discovered that *Campbell Clearing and Forwarding Corporation (Campbell)* violated Administrative Regulation No. 14247-1/MOF/R/JANUARY 1, 2008 by importing goods without conducting a pre-shipment inspection. The Government of Liberia through the Ministry of Finance instituted a pre-shipment inspection regime for exports and imports, requiring the compliance of all importers and exporters, except those who are exempted by virtue of law, treaties or concession. As a consequence of the violation, PCA determined a total bill of US\$13,070.68 inclusive of destination inspection penalty.

On July 17, 2015, PCA delivered a bill and *Campbell* filed a protest with the Office of the Chief Counsel of LRA claiming that the regulation did not have any legal basis and that even if it did, PCA had included in its analysis amounts below the approved threshold.

From the review of the facts and applicable laws, the Hearing Panel<sup>1</sup> concluded that *Campbell* did not do pre-shipment inspection and was lawfully penalized in keeping with Regulation No. 14247-1/MOF/R/JANUARY 1, 2008, therefore should be liable to Government for a total liability of US\$11,106.40 (Eleven thousand one hundred six US dollars 40/100)<sup>2</sup>.

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<sup>1</sup> Hearing Panel of the Protests and Objections Unit of the Liberia Revenue Authority is composed of three members: Manager of the concerned unit, Special Counsel/Consultant, and Protest Officer. The hearing was held with representatives from both the Post Clearance Audit Unit and *Campbell* being present.

<sup>2</sup> The bill was re-analyzed and revised.