

**Summary**  
**Sodifils Business Center Protest Case**  
**Protests And Objections Unit**  
**June 3, 2016**

In 2014, *Sodifils Business Center* imported 900 cartons of M&J Cigarettes from Dubai through the Freeport of Monrovia, where the Customs Authority assessed the consignment and raised two different assessment bills totaling US\$19,425.78 78 (Nineteen Thousand Four Hundred Twenty Five 78/100) which was fully paid full by the taxpayer. *Sodifils* was later served an audit bill of US\$ 21,560.89 (Twenty One Thousand Five Hundred Sixty 89/100) to which penalties and interest were added and the bill was increased to US\$22,638.93 (Twenty Two Thousand Six Hundred Thirty Eight 93/100).

KEMP and Associates acting on *Sodifils*'s behalf filed a protest in the Office of the Chief Counsel rejecting the bill and also claiming that the audit was done without its participation and knowledge.

In view of the facts and applicable laws, the Hearing Panel concluded that the bill was determined in keeping with the relevant Administrative Regulation No.12.14263-2/ MOF/R/BCE/14 October 2013, which states that failure to comply with the pre-shipment regime for cigarettes, alcoholic beverages, etc. for the first time and thereafter is subject to 150% of the estimated duty and other levied.<sup>1</sup> Therefore, the Panel concluded that *Sodafils* should pay the full amount of US\$ 22,638.93 (Twenty Two Thousand Six Hundred Thirty Eight 93/100 US Dollars) as stipulated in the bill.

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<sup>1</sup> This administrative regulation can be found at <https://xa.yimg.com/kq/groups/22039004/666357313/name/Admin+Regulation+Mandatory+pre-shipment+for+Alcohol,+Ethanol+and+Tobacco+product.pdf?download=1>.