

**Summary**  
**WANWOSU Protest case**  
**Protests and Objections Unit**  
**June 3, 2016**

On October 21, 2015, the Medium, Small and Micro Tax Audit Department delivered to *WANWOSU ENTERPRISE*, an audit report in the amount of L\$366,265.66 (inclusive of penalties and interest) as tax liability to the GOL for the period 2012-2014.

On November 20, 2015, *Wanwosu* filed a protest in the Office of the Chief Counsel of the Liberia Revenue Authority (LRA) claiming that the assessment made was incorrect in that the audit was based on speculation rather than on facts because the audit team disregarded the daily sales records which were presented to them. *Wanwosu* also claimed that it was not accorded the opportunity to review the draft audit findings.

From the review of the facts and applicable laws, the Hearing Panel<sup>1</sup> concluded that the allegations made by the taxpayer against the audit team were not true<sup>2</sup> and that taxpayer should pay the amount of L\$366,265.66 assessed during the audit including penalties and interests.

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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 unit, Special Counsel/Consultant, and Protest Officer. The hearing was held with representatives from both the Medium, Small and Micro Tax Audit Department and *Wanwosu* being present.

<sup>2</sup>The taxpayer was obliged to maintain adequate accounting books and records, as prescribed by Section 55 of the Revenue Code of 2000 as Amended, but failed to do so. From the Panel's observation, it appeared that the entity was purposefully avoiding paying the taxes that were due, because it had owed a tax liability for three years which it had not made any effort to pay.