

Summary
Oceanic Casino
Protests and Objections Unit
September 20, 2016

On April 7, 2016, *ENAG Consulting (ENAG)* on behalf of its client *Oceanic Casino (Casino)* filed a protest to the Chief Counsel of the Liberia Revenue Authority (LRA) for a non-cooperation penalty of L\$50,000 that the LRA Large Tax Division had imposed on its client for a week's delay on the taxpayer's part to submit to audit.

On March 22, 2016, Large Tax Auditors delivered an audit engagement letter to *Oceanic* for the conduct of a special spot check verification for the period January 1, 2015 to March 18, 2016. According to the taxpayer, it requested a week to allow the relevant staff in the casino responsible for the records, who were out of the country to return. The request was denied and the penalty was imposed for the taxpayer's failure to comply with the audit.

In its ruling, the Hearing Panel¹ concluded that the penalty imposed on *Oceanic* be set aside, as the facts do not show that the taxpayer displayed a non-cooperative attitude. Moreover, there was no proof shown by Large Tax Audit that the tax was in jeopardy.

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 Consulting being present.